



**GANESAR COLLEGE OF ARTS AND SCIENCE**

(Accredited with 'B' grade by NAAC)

MELAISIVAPURI - 622 403, PUDUKKOTTAI, TAMILNADU

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# DEPARTMENT OF COMMERCE



**BHARATHIDASAN  
UNIVERSITY**

**Tiruchirappalli**



**SYLLABUS  
B.COM**

**B.COM.****CHOICE BASED CREDIT SYSTEM – LEARNING OUTCOMES BASED  
CURRICULUM FRAMEWORK (CBCS - LOCF)**

(Applicable to the candidates admitted from the academic year 2022-2023 onwards)

Sem.	Part	Courses	Title	Ins. Hrs.	Credits	Exam. Hours	Maximum Marks			
							Int.	Ext.	Total	
I	I	Language Course - 1 (Tamil \$/Other Languages +#)		6	3	3	25	75	100	
	II	English Course-I		6	3	3	25	75	100	
	III	Core Course – I (CC)	Principles of Accountancy		6	5	3	25	75	100
		Core Course-II (CC)	Marketing		6	5	3	25	75	100
		First Allied Course-I (AC)	Management Concepts		4	3	3	25	75	100
	IV	Value Education	Value Education		2	2	3	25	75	100
		<b>Total</b>			<b>30</b>	<b>21</b>				<b>600</b>
II	I	Language Course - II (Tamil \$/Other Languages +#)		6	3	3	25	75	100	
	II	<b>English Course-II</b>		<b>4</b>	<b>3</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>	
	III	Core Course – III (CC)	Business Accounting		6	5	3	25	75	100
		Core Course-IV (CC)	Business Tools For Decision Making		6	5	3	25	75	100
		First Allied Course-II (AC)	Business Economics		4	3	3	25	75	100
		<b>Add on Course- I ##</b>	<b>Professional English- I</b>		<b>6 *</b>	<b>4</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>
	IV	Environmental Studies	Environmental Studies		2	2	3	25	75	100
	VI	<b>Naan Mudhalvan Scheme (NMS) @@</b>	<b>Language Proficiency for Employability - Effective English</b>		<b>2</b>	<b>2</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>
	<b>Total</b>			<b>30 +6 *</b>	<b>27</b>				<b>800</b>	

III	I	Language Course - III (Tamil \$/Other Languages +#)		6	3	3	25	75	100	
	II	English Course-III		6	3	3	25	75	100	
	III	Core Course – V (CC)	Partnership Accounts		6	5	3	25	75	100
		Core Course-VI (CC)	Business Law		6	5	3	25	75	100
		Second Allied Course-I (AC)	Business Communication		4	3	3	25	75	100
		<b>Add on Course- II ##</b>	<b>Professional English- II</b>		<b>6 *</b>	<b>4</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>
	IV	Non-Major Elective Course- I @ Those who choose Tamil in Part -I can choose a non-major elective course offered by other departments.  Those who do not choose Tamil in Part- I must choose either a) Basic Tamil if Tamil language was not studied in school level (or ) b) Special Tamil if Tamil language was studied upto 10 <sup>th</sup> & 12 <sup>th</sup> std.	1. Personal Investment (or) 2. Elements of Insurance  (For other than all B.Com and BBA)		2	2	3	25	75	100
		<b>Total</b>			<b>30 +6 *</b>	<b>25</b>				<b>700</b>
	IV	I	Language Course - VI ( Tamil \$/Other Languages +#)		6	3	3	25	75	100
		II	English Course-IV		6	3	3	25	75	100
III		Core Course – VII (CC)	Cost Accounting		6	5	3	25	75	100
		Core Course-VIII (CC)	Banking Theory, Law and Practice		6	5	3	25	75	100
		Second Allied Course-II (AC)	Company Law and Secretarial Practices (2013 Amendments)		4	3	3	25	75	100
IV		@ Non Major Elective Course-II (NME) Those who choose Tamil in Part-I can choose a non-major elective course offered by other departments. Those who do not choose Tamil in Part-I must choose either a) Basic Tamil if Tamil language was not studied in school level or b) Special Tamil if Tamil Language was studied upto 10 <sup>th</sup> & 12 <sup>th</sup> Std.	1. Introduction to Accountancy (or) 2. Salesmanship  (For other than All B.Comand BBA)		2	2	3	25	75	100
VI		<b>Naan Mudhalvan Scheme (NMS) @@</b>	<b>Digital Skills for Employability - Microsoft</b>		-	2	3	25	75	100
		<b>Total</b>			<b>30</b>	<b>23</b>				<b>700</b>

V	III	Core Course-IX (CC)	Corporate Accounting	5	5	3	25	75	100
		Core Course-X (CC)	Computer Applications in Business (Theory)	5	5	3	25	75	100
		Core Practical-I	Computer Applications in Business (Practical)	5	5	3	40	60	100
		Core Course-XI (CC)	Management Accounting	5	5	3	25	75	100
		Major Based Elective Course-I (MBE)	1.Auditing (or) 2. Human Resource Management	5	5	3	25	75	100
	IV	Skill Based Elective Course-I	Information Technology Concepts	3	2	3	25	75	100
		Soft Skills Development	Soft Skills Development	2	2	3	25	75	100
			<b>Total</b>	<b>30</b>	<b>29</b>				<b>700</b>
VI	III	Core Course- XII (CC)	Financial Management	5	5	3	25	75	100
		Core Course –XIII (CC)	Income Tax Law and Practice	6	5	3	25	75	100
		Core Course-XIV (CC)	Financial Services	6	5	3	25	75	100
		Major Based Elective Course-II (MBE)	1. Entrepreneurship Development (or) 2. Investment Management	5	5	3	25	75	100
		Project		4	3		20	80	100
	IV	Skill Based Elective Course-II	Basics of Goods and Service Tax	3	2	3	25	75	100
	V	Gender Studies		1	1	3	25	75	100
		Extension Activities		--	1*	--	--	--	--
	VI	<b>Naan Mudhalvan Scheme (NMS) @@</b>	<b>Digital Banking, Logistics and Audit Essentials for employability</b>	-	<b>2</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>
			<b>Total</b>	<b>30</b>	<b>29</b>		<b>150</b>	<b>450</b>	<b>800</b>
		<b>Grand Total</b>	<b>192</b>	<b>154</b>				<b>4300</b>	

- § For those who studied Tamil upto 10<sup>th</sup> +2 (Regular Stream)  
+ Syllabus for other Languages should be on par with Tamil at degree level  
# Those who studied Tamil upto 10<sup>th</sup> +2 but opt for other languages in degree level under Part- I should study special Tamil in Part -IV  
## **The Professional English – Four Streams Course is offered in the 2<sup>nd</sup> and 3<sup>rd</sup> Semester (only for 2022-2023 Batch) in all UG Courses. It will be taught apart from the Existing hours of teaching/ additional hours of teaching (1 hour /day) as a 4 credit paper as an add on course on par with Major Paper and completion of the paper is must to continue his/her studies further. (As per G.O. No. 76, Higher Education (K2) Department dated: 18.07.2020)**  
\* The Extra 6 hrs/cycle as per the G.O. 76/2020 will be utilized for the Add on Professional English Course.  
@ NCC Course is one of the Choices in Non-Major Elective Course. Only the NCC cadets are eligible to choose this course. However, NCC Course is not a Compulsory Course for the NCC Cadets.  
\*\* Extension Activities shall be outside instruction hours.  
@@ **Naan Mudhalvan Scheme: As per Naan Mudhalvan Scheme instruction**

**SUMMARY OF CURRICULUM STRUCTURE OF PROGRAMMES –  
COMMERCE**

<b>Sl. No.</b>	<b>Part</b>	<b>Types of the Courses</b>	<b>No. of Courses</b>	<b>No. of Credits</b>	<b>Marks</b>
1.	I	Language Courses	4	12	400
2.	II	English Courses	4	12	400
3.	III	Core Courses	14	70	1400
4.		Core Practical	1	5	100
5.		Allied Courses I & II	4	12	400
6.		Major Based Elective Courses	2	10	200
7.		<b>Add –on Course (Professional English)</b>	<b>2</b>	<b>8</b>	<b>200</b>
8.		Project	1	3	100
9.		IV	Non Major Elective Courses	2	4
10.	Skill Based Elective Courses		2	4	200
11.	Soft Skills Development		1	2	100
12.	Value Education		1	2	100
13.	Environmental Science		1	2	100
14.	V	Gender Studies	1	1	100
15.		Extension Activities	1	1	---
16.	VI	<b>Naan Mudhalvan Scheme (For Commerce Programmes)</b>	<b>3</b>	<b>6</b>	<b>300</b>
		<b>Total</b>	<b>44</b>	<b>154</b>	<b>4300</b>

**PROGRAMME OBJECTIVES:**

**PROGRAMME OUTCOMES:**

**PROGRAMME SPECIFIC OUTCOMES:**

**First Year**

**CORE COURSE-I  
PRINCIPLES OF ACCOUNTANCY  
(Theory)**

**Semester-I**

**Code:**

**Credit: 5**

**LEARNING OBJECTIVES :**

- To enable the students to understand the basic principles and concepts of Accountancy.
- To enhance the students to prepare the Final accounts for Sole Traders and rectification of errors.
- To gain the knowledge to prepare the accounts for Non-Profit organisation and Bills of exchange.
- To motivate the students to prepare Accounts for Consignment and Joint Ventures.
- In overall students can acquire conceptual knowledge and prepare the accounts of the Single Entry System. Depreciation - Methods, provisions and reserves.

**UNIT -I INTRODUCTION OF ACCOUNTING AND CONCEPTS:**

Introduction – Accounting concepts and conventions –Accounting Standards – Meaning- Double entry system – Journal, Ledger, Subsidiary books, Trial Balance- Bank Reconciliation Statement.

**UNIT -II FINAL ACCOUNTS OF SOLE TRADERS:**

Final Accounts of sole traders with adjustment entries - Rectification of Errors.

**UNIT -III ACCOUNTS FOR NON PROFIT ORGANISATION:**

Accounts of Non- profit organization – Bills of exchange – Average due date – Account Current.

**UNIT -IV: CONSIGNMENTS AND JOINT VENTURES ACCOUNTS:**

Consignments and Joint Ventures.

**UNIT- V SINGLE ENTRY SYSTEM AND DEPRECIATION:**

Single Entry System. Depreciation - Methods, provisions and reserves.

**(Theory 20% Problems 80%)**

**UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):**

Contemporary Development related to the course during the Semester concerned

**TEXT AND REFERENCE BOOKS: (Latest revised edition only)**

1. R.L. Gupta and Others ,” **Advanced Accountancy**,” Sultan Chand Sons, New Delhi
2. S.P. Jain and K.L. Narang, “**Advanced Accounting**,” Kalyani Publishers,New Delhi
3. RSN. Pillai, Bagavathi S. Uma, “Advanced **Accounting**,” S. Chand &Co, New Delhi.
4. M.C. Shukla, “**Advanced Accounts**,” S. Chand and Co., New Delhi.
5. Mukerjee and Haneef, **Advanced Accountancy**, Tata McGraw Hill, New Delhi.
6. Arulanandam, “**Advanced Accountancy**,” Himalaya Publication,Mumbai.
7. R.L. Gupta & V.K. Gupta “**Principles and practice of Accountancy**”, Eleventh edition-2005 Sultan & Sons, New Delhi
8. S.Manikandan& R.Rakesh Sankar,” **Financial Accounting**,” Scitech Publications Pvt Ltd,Chennai. Volume I & II.
9. T.S.Reddy & Dr.A.Murthy, “**Financial Accounting**,” Margham Publications, Chennai.
10. Tulsian., P.C.(2016) Financial Accounting, Tata Mcgraw-Hill, New Delhi.

**LEARNING OUTCOMES:** On successful completion of the subject, the students acquired knowledgeabout:

- The Concepts and Conventions of Financial Accounting.
- Accounting for sole traders with adjustment entries and Rectification of Errors
- Calculation of Accounts of Non-profit organization and Bills of exchange.
- Accounts of the Agency Business and temporary partnership.
- Preparation of Accounts under Single Entry System. Calculation of Depreciation and Provisions and Reserves by using the various methods

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**First Year**

**CORE COURSE – II  
MARKETING  
(Theory)**

**Semester-I**

**Code:**

**Credit: 5**

**LEARNING OBJECTIVES :**

- To know the basic concepts and functions of marketing
- To learn about the buyer behaviour and new product development
- To understand the pricing methods and services rendered by the middlemen
- To gain knowledge on various promotional methods
- To have an idea on marketing research and recent trends in marketing

**UNIT- I INTRODUCTION TO MARKETING:**

Marketing - Evolution – Definition- Classification- Objectives- Selling Vs. Marketing – Marketing A Science Or Art? - Modern Concept Of Marketing – Role Of Marketing In Economic Development - Functions – Buying- Selling - Transportation – Warehousing – Standardization – Grading – Packaging- ISO Series And AGMARK - ISI.

**UNIT- II PRODUCT:**

Buyer's behaviour – Buying motive – Market segmentation - Product - Features - Classification - New Product Planning and Development - Product Mix - Product Life Cycle - Branding - Brand Loyalty and Equity.

**UNIT- III PRICING:**

Pricing - Objectives - Factors - Methods and strategies. Channels of Distribution – Wholesaler and Retailer – Services rendered by them.

**UNIT- IV SALES PROMOTION:**

Sales Promotion –types- Need –Sales Promotion mix– Advertising – Publicity- Personal selling - Advantages - Limitations.

**UNIT -V MARKETING INFORMATION SYSTEM:**

Marketing Information System - Marketing Research - Features –Direct marketing –Online Marketing -E Business – Telemarketing - Mail order business .

**UNIT - VI CURRENT CONTOURS: (For Continuous Internal Assessment Only):**

Recent Trends, assignments and Seminars.



**TEXT AND REFERENCE BOOKS : (Latest Revised Edition Only)**

1. R.S.N.Pillai&Bagavathi , “Modern Marketing,” S.Chand& Co., New Delhi.
2. RajanNair.N.,SanjithR.Nair,” Marketing,” Sultan Chand & Sons, New Delhi.
3. Kotler Philip, “Marketing Management,” Prentice Hall of India (Pvt) Ltd., New Delhi.
4. Monga&ShaliniAnand, “ Marketing Management,” Deep & Deep Publications, New Delhi.
5. Dr. L. Natarajan , “Marketing,” Margham Publications, Chennai.
6. Grewal , “Marketing,” Tata McGraw Hill management, New Delhi.
7. B.S.Raman, “Marketing,” United Publishers, Mangalore.

**LEARNING OUTCOMES :**

- Familiar with the basic concepts and functions of marketing
- Effective understanding of buyer behaviour and new product development
- Communicate the pricing methods and services rendered by the middlemen
- Demonstrate analytical skills in selling the product in the market
- Develop knowledge in marketing research and recent trends in marketing

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**First Year**

**FIRST ALLIED COURSE –I  
MANAGEMENT CONCEPTS  
(Theory)**

**Semester-I**

**Code:**

**Credit: 3**

**LEARNING OBJECTIVES :**

- To expose students to the history of management thought.
- To facilitate students, understanding of their own managerial skills for decision making
- To Examine the complexity of organization structure for business
- To understand the importance of communication,
- To aware of controlling techniques used in organization.

**UNIT-I INTRODUCTION TO MANAGEMENT:**

Management- Definition-Nature, Scope, Functions and Levels of Management- Art, Science and Profession-Functions of Managers - Development of Management Thought-Contributions by F.W.Taylor, Henry Fayol and Others.

**UNIT –II ROLE OF PLANNING:**

Planning - Classification- Objectives- Characteristics- Steps- Process- Types- Methods-Advantages-Limitations, Decision Making- Policies

**UNIT –III ORGANIZATION STRUCTURE:**

Organization and Structure- Types- Supervision and Span of Control- Departmentation-Organisation Charts-Authority and Responsibility-Delegation and Decentralization

**UNIT – IV MOTIVATION AND COMMUNICATION:**

Motivation-Types-Theories-Maslow, Herzberg, Mc Gregor and Others – Communication-Principles-Types and Barriers of Communication

**UNIT –V LEADERSHIP:**

Leadership - Functions- Styles - Theories- Coordination- Features-Types and Techniques-Control -Process-Effective Control System-Techniques of Control.

**UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):**

Globalization-Development of Environment-Ethics and Social Responsibility-Multicultural Effectiveness- Challenges in Modern Leadership-Time Management-Increasing Team Spirit.

**REFERENCE BOOKS :**

1. L.M.Prasad, Principles and Practice of Management -Sultan Chand and Company
2. K.Sundar, Principles of Management- Vijay Nicole Imprints Private Limited Chennai

3. Fred Luthans , Organisational Behaviour - Mcgraw Hill New York
4. Louis A.Allen Management And Organisation - Mcgraw Hill Tokyo
5. Wehrich And Koontz Et.Al Essentials of Manangement –Tata Mcgraw Hill New Delhi.

**LEARNING OUTCOMES :**

- To Understand the Evolution and theory of Management,
- To develop the students to take decisions in various fields.
- To get a knowledge about various organization structure and its responsibility,
- To develop the flow of communication among the people,
- To examine and practice the suitable leadership pattern in organization.

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**First Year**

**CORE COURSE - III  
BUSINESS ACCOUNTING  
(Theory)**

**Semester-II**

**Code:**

**Credit: 5**

**LEARNING OBJECTIVES :**

- To help students gain knowledge about branch accounts and departmental accounts.
- To impart knowledge of handling hire purchase accounts and Installment purchase system.
- To transform knowledge about Self Balancing and Sectional Balancing ledgers and Royalty Account
- To enable students to prepare the accounts for Fire Insurance claims and sale of return.
- To impart skills for prepare the accounts for insolvency, statement of affairs.

**UNIT -I BRANCH AND DEPARTMENTAL ACCOUNTS:**

Branch accounts - (Excluding foreign branches) – Departmental accounts

**UNIT II HIRE PURCHASE & INSTALLMENT PURCHASE SYSTEM:**

Hire Purchase accounts & Installment purchase system.

**UNIT –III ROYALTY ACCOUNTS:**

Self Balancing and Sectional Balancing ledgers – Royalty Account.

**UNIT- IV FIRE INSURANCE CLAIMS AND ACCOUNT FOR SALE OF RETURN:**

Fire Insurance claims for loss of stock and profits – Accounting for sale or return.

**UNIT- V INSOLVENCY ACCOUNTS:**

Insolvency accounts – statement of affairs – insolvency of individual only.

**Theory 20% Problem: 80%**

**UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):**

Recent Trends, assignments and Seminars

**TEXT AND REFERENCE BOOKS : (Latest revised edition only)**

1. R.L. Gupta and Others : “**Advanced Accountancy**”, Sultan Chand Sons, New Delhi.
2. S.P. Jain and K.L. Narang: “**Advanced Accounting**”, KalyaniPublisherss, New Delhi.
3. R.S.N. Pillai, Bagavathi, S. Uma: “**Advanced Accounting**”,S.Chand& Co, New Delhi.

4. M.C. Shukla: “**Advanced Accounts**” S. Chand and Co., New Delhi.
5. Mukerjee and Haneef “**Modern Accountancy**”, Tata McGraw Hill, Delhi.
6. Arulanandam “**Advanced Accountancy**”, Himalaya Publications, Delhi
7. N Vinayagam & B. Charumathi “**Financial Accounting**”, Second revised edition- 2008 S. Chand & Company Ltd, New Delhi
8. **Compendium of Statement and standards of Accounting**: The Institute of Chartered Accountants, New Delhi
9. Maheswari, S.N. & Maheshwary, S.K.(2012)., “**Fundamentals of Accounting**”, ViikasPublishing, New Delhi.
10. Gosh, T.P., “**Fundamentals of Accounting**”, Sultan Chand & Sons, New Delhi

#### **LEARNING OUT COMES:**

On successful completion of the subject, the students acquired knowledge about;

- Students are familiarized with branch accounts and departmental accounts
- Students can deal with hire purchase system and Installment purchase system
- Become knowledgeable on self balancing and sectional balancing ledgers and royalty account.
- Trained to handle the Insolvency accounts and statement of affairs
- Trained to calculate Fire insurance claims and accounting for sale or return.

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**First Year**

**CORE COURSE – IV  
BUSINESS TOOLS FOR DECISION MAKING  
(Theory)**

**Semester-II**

**Code:**

**Credit:5**

**LEARNING OBJECTIVES:**

- To impart introduction to statistics, and Measure of central tendency
- To learn Measures of Dispersion and Skewness.
- To understand Simple correlation and regression
- To familiar with Time series and interpolation
- To study Index numbers.

**UNIT – I:**

Introduction- Meaning, Characteristics, Stages and Uses of Statistics – Classification and Tabulation – Diagrams and graphs – Bar and Pie diagrams – Graphs of one and two variables – Graphs of frequency distribution - Measure of central tendency – Arithmetic mean, Median, Mode, Geometric Mean and Harmonic mean.

**UNIT – II:**

Measures of dispersion- Range – Quartile deviation – Mean deviation – Standard deviation – Co- efficient of variation - Measurement of Skewness.

**UNIT – III:**

Correlation Simple correlation – Karl Pearson’s coefficient of correlation – Spearman’s rank correlation – Concurrent deviation method - Regression analysis – Simple regression – Regression equations.

**UNIT – IV:**

Analysis of time series - Components – Methods – Semi average – Moving average - Method of least square – Interpolation – Meaning, Uses, Assumptions – Problems in Newton’s method only.

**UNIT – V:**

Index numbers- Price index numbers – unweighted and weighted – Tests in index numbers (Problems in Time and factor reversal tests only) - Cost of living index number – Aggregate expenditure method – Family budget method.

**(Theory 20% Problems 80%)**

**UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):**

Recent Trends, assignments and Seminars.

**TEXT AND REFERENCE BOOKS : (Latest revised edition only)**

1. Elements of Statistics by S.P. Gupta – Sultan Chand & Sons
2. Tools and Decision making by SL Aggarwal and SL Bharadwaj, Kalyani Publishers
3. Business Statistics by PA. Navanitham, Jai Publications, Trichy.
4. Elements of Practical Statistics by S.K. Kappor – Oxford and IBHP Publishing Company

**LEARNING OUTCOMES:** On successful completion of the course, the students will acquire knowledge on:

- Basics in statistics, Classification, Tabulation and Measure of central tendency
- Measures of Dispersion and Skewness.
- Simple correlation and regression
- Time series and interpolation
- Index numbers

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**First Year**

**FIRST ALLIED COURSE – II  
BUSINESS ECONOMICS  
(Theory)**

**Semester-II**

**Code:**

**Credit:3**

**LEARNING OBJECTIVES:**

- To know about basics of Economics
- To understand the concept of demand and supply
- To know the factors of production and economics of large scale production.
- To understand the concept of pricing under perfect and monopolistic competition
- To learn fiscal policy of the Government

**UNIT – I INTRODUCTION:**

Definition, Nature and Scope of Economics – Art or Science – Concepts - Tools of Economic Analysis – Micro and Macro Economics – Decision making in Business – Meaning of Business Economics- The Economic System – Objectives of the Business Firm

**UNIT – II DEMAND ANALYSIS:**

Types of Demand – Law of Demand – Demand curves - Utility Analysis of Demand – Elasticity of Demand and Demand Forecasting – Production function and law of returns: Factors of production – Law of variable proportions – The law of returns to scale – Economies of scale – Consumer's Equilibrium.

**UNIT – III ANALYSIS OF SUPPLY:**

Supply – Law of Supply - supply schedule and supply curve – Determinants of supply – Measurement of Elasticity of supply – Market Structure – Equilibrium of firm and industry – Optimum firm – Pricing under perfect & Monopolistic competition - Types of supply curves.

**UNIT – IV COMPETITIONS AND THEORIES OF FACTORS OF PRODUCTION:**

Perfect Competition – Imperfect Competition – Theories of Rent, Wages, Interest and Population  
– National Income and Expenditure – Measurement – Fiscal policy method.

**UNIT – V COST AND REVENUE:**

Concepts of Cost – Cost of Production in short and long period – Demand and revenue curves  
– Relation between average and marginal revenue – Break Even Analysis.

**UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):**

Recent Trends, assignments and Seminars,



## **REFERENCE BOOK :**

1. Business Economics by **T. Aryamala** – vijay Nicole Imprints Private Limited – Chennai.
2. Business Economics by **Dr.S.Sankaran**– Margam Publication , Chennai.
3. Business Economics by **K.P.M. Sundaram and Sundharam** - Sultan Chand & Co., New Delhi.
4. Business Economics by Misra & Puri – Himalaya Publications, Mumbai.
5. Business Economics by P. N. Reddy & Appannaiah – S.Chand & Co., Chennai.

## **LEARNING OUTCOMES :**

1. The Micro and Macro Economics relating to business.
2. Demand and concepts in relation to Law of Demand, Demand Curves and Elasticity of Demand.
3. Production function, scale of production and economics of large scale production and limitations.
4. Law of Supply, Optimum firm, pricing under Perfect and Monopolistic competition.
5. Income and Expenditure pattern of National Income.

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**Second Year**

**CORE COURSE – V  
PARTNERSHIP ACCOUNTS  
(Theory)**

**Semester-III**

**Code:**

**Credit: 5**

**OBJECTIVES :**

- To enable the students understand the Partnership & Partnership Deed and prepare the accounts related to partnership accounts.
- To impart knowledge to prepare accounts for partner admission, Revaluation account, Partner's capital accounts and balance sheet
- To embed the students to prepare accounts for retirement of partners, Revaluation of Assets and Liabilities, Capital Accounts and Balance Sheet.
- To orient the students to prepare the accounts for Dissolution of partnership firm, Realisation of asset and Liabilities.
- To equip the students to prepare the accounts of amalgamation of firms and conversion of sale of a partnership firm to a company.

**UNIT - I PARTNERSHIP ACCOUNTS ELEMENTARY :**

Partnership - Meaning, Partnership Deed, Capital Accounts. Accounting Treatment - Distribution of Profits- Interest on Partner's Loans - Interest on Capital and Drawings - Salary and Commission of Partner- P&L Appropriation Account- Capital Accounts of partners – Fixed– Fluctuating- Past Adjustment and guarantee.

**UNIT – II ACCOUNTING TREATMENT FOR PARTNERSHIP ADMISSION :**

Admission of Partner, Calculation of Profit sharing ratio, Revaluation of assets and liabilities, Treatment of Goodwill- Adjustments in Partners' capital Accounts , Revaluation of Assets and Liabilities, Accumulated Profits and Losses, Partner's Capital Accounts and Balance

**UNIT – III ACCOUNTING TREATMENT FOR PARTNERSHIP RETIREMENT :**

Retirement of a Partner, calculation of Gaining ratio, Treatment of goodwill, Revaluation of assets and liabilities, Accumulated reserves and profits, Adjustments regarding partner's Capital Account, Calculation of profit up to the date of death of a partner. Preparation of Capital Accounts and Balance Sheet.

**UNIT – IV ACCOUNTING TREATMENT FOR DISSOLUTION OF PARTNERSHIP FIRM :**

Dissolution of partnership firm, Realisation of asset and making payment of Liabilities, Treatment of unrecorded Assets and Liabilities, Preparation of Realisation Accounts , Partner's Capital Accounts and Bank Accounts –Insolvency of a partner- Garner vs Murray-insolvency of all partners- Piece-meal distribution - Proportionate capital – Maximum possible loss.

## **UNIT - V ACCOUNTING TREATMENT FOR AMALGAMATION OF FIRMS :**

Amalgamation of firms – Computation of purchase consideration - Conversion of sale of a partnership firm to a company.

**Theory : 20% Problem : 80%**

## **UNIT - VI CURRENT CONTOURS : (For Continuous Internal Assessment Only)**

Recent Trends, assignments and Seminars

### **TEXT AND REFERENCE BOOKS : (Latest revised edition only)**

1. Financial Accounting by T.S. Reddy and A.Murthy, Margham Publications, Chennai.
2. Modern Accountancy by A Mukherjee and M Hanif TMH Publishing company , New Delhi
3. Financial Accounting by Dr. S.N. Maheswari, Vikas Publishing House, New Delhi.
4. Advanced Accounting by Grewal and Shukla, S.Chand Publishers, New Delhi.
5. Introduction to Accounting by P.C. Tulasian, Pearson Editions,
6. Financial Accounting by Jain & Narang. Kalyani Publishers, Chennai.
7. Advanced Accountancy by Jain.S.P and Narang.K.L edition 2018, Kalyani Publications, Ludhiana.
8. Advanced Accounts by M.C. Shukla, T.S. Grewal. S.C. Gupta 19th edition 2016. S. Chand & Co., Ltd., New Delhi.
9. Advanced Accounting (Financial Accounting) by R.S.N. Pillai, Bagawathi & S. Uma - volume I. edition 2017. S. Chand & Co. Ltd., New Delhi.
10. Financial Accounting by R.L. Gupta & V.K. Gupta, , edition 2017, Sultan Chand & Sons, New Delhi.

### **COURSE OUTCOMES :**

On successful completion of the subject, the students acquired knowledge about:

- Students are aware about partnership accounts and various Accounting Treatments.
- Students can familiar with accounts for Admission of Partner, Partner's Capital Accounts and Balance Sheet.
- Students become knowledgeable on calculation of Gaining ratio, Adjustments regarding partner's Capital Account at the time of Retirement of a Partner
- Students get trained to prepare the accounts for Dissolution of partnership firm, Realisation of asset and Insolvency of a partner.
- Trained to calculate the accounts for Amalgamation of firms and Conversion of sale of a partnership firm to a company.

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**Second Year**

**CORE COURSE – VI  
BUSINESS LAW  
(Theory)**

**Semester-III**

**Code:**

**Credit: 5**

**OBJECTIVES :**

- To gain knowledge about the law relating to Business activities'
- To gain knowledge law relating to Contract
- To gain knowledge law relating to Bailment, pledge and Agency
- To gain knowledge about the Law of sale of Goods Act
- To gain Knowledge about the Negotiable Instruments Act and Information Technology Act and to create awareness about e-commercial law(IT Act and Cyber - Crime)

**UNIT – I      MERCANTILE LAW :**

Introduction – Definition and Scope of Mercantile law – Sources of Mercantile Law – Contracts – Nature, Kinds and requisites for Valid contracts – Contingent Contract – Quasi Contract – Void agreements

**UNIT - II      CONTRACT :**

Performance of a Contract – Discharge of a contract - Remedies for breach including Specific Performance

**UNIT – III      AGENCY:**

Indemnity and Guarantee – Bailment and pledge – Agency- Creation of Agency – Classification of Agents, Powers and Duties of Agent and Principal – Termination of Agency.

**UNIT – IV      LAW OF SALE OF GOODS :**

Definition- Essentials of a Contract of Sale – Goods – Classification of Goods - Distinction between Sale and Agreement to sell – Document of Title to Goods – Rules Regarding delivery of goods – Acceptance of delivery – Rights of an unpaid seller – condition & warranty.

**UNIT – V      LAW OF NEGOTIABLE INSTRUMENTS :**

Law of Negotiable Instruments (Instrument Amendment Act, 2015 – Definition – characteristics – classification- notes, bills, cheques and promissory note.) -

**UNIT - VI      CURRENT CONTOURS : (For Continuous Internal Assessment Only)**

**Recent Laws relating to business:** Cyber Laws- Information Technology Act 2000.

**Recent Trends in Business Laws:** Recent amendments in Contract Act - Case studies

**REFERENCE BOOKS :**

1. Mercantile law by M.C. Shukla – S. Chand & Company, New Delhi.
2. Business law by N.D.Kapoor – S. Chand & Sons, New Delhi.
3. Mercantile law by Batra and Kalra – Tata McGraw Hill Co, Mumbai

4. Mercantile law by M.C. Kuchhal – Vikas Publishing House, Chennai
5. Dynamic Business Law Nancy Kubasek and M. Neil Browne and Daniel Herron and Lucien , 5 th edition MC Graw Hill
6. Essentials of Business Law Student Edition, [Anthony Liuzzo](#), MC Graw Hill
7. <https://www.pinterest.com/pin/business-law-10th-edition-by-henry-r-cheeseman-in-2022--1105141196033462626/>
8. [Business Law I Essentials - Open Textbook Library \(umn.edu\)](#)
9. [The Information Technology Act, 2000|Legislative Department | Ministry of Law and Justice | GoI](#)
10. [The Information Technology Act, 2000\(3\).pdf \(meity.gov.in\)](#)

#### **COURSE OUTCOMES :**

After the successful completion of the course students will able to get

- Knowledge about the basics of Law and to know about the meaning of contract.
- Knowledge about the Principle and Practices of law relating to contract.
- Knowledge about the law relating to Bailment, pledgement and Contract of Agency
- Knowledge about the different aspects and the rules and regulations connected with Sale of Goods Act
- Knowledge about the basics law pertaining to Negotiable Instruments, cyber-crime and the law relating to Information Technology.

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**Second Year**

**SECOND ALLIED COURSE -I  
BUSINESS COMMUNICATION**

**Semester-III**

**Code:**

**(Theory)**

**Credit:3**

**LEARNING OBJECTIVE:**

- To know the basics of communication
- To understand various types of communication
- To know how to prepare various reports
- To prepare different types of letters
- To prepare different types of corporate communication

**UNIT –I COMMUNICATION IN BUSINESS:**

Meaning–Importance of communication – Forms of Communication - Nature–Scope–  
Network of the Communication – Process of Communication – Barriers to Communication.

**UNIT–II ENQUIRIES,ORDERS,CREDITANDCLAIMS:**

Enquiries and Replies–Orders and their Execution–Credit and Status Enquiries– Claims and  
Adjustments.

**UNIT–III COLLECTION, SALES, CIRCULAR AND BANK  
CORRESPONDENCE:**

Collection letter – Sales letter –Circular letter–Letters to Government-Bank Correspondence-  
Importand Export Agency.

**UNIT-IV APPLICATION LETTERS:**

The form and contents of an application letter–Bio-data–Application blanks – Specimen  
application letters – Reports-By individuals–By Committees.

**UNIT-V MODERN COMMUNICATION METHODS:**

Online Communication–Fax-E-mail-Voice mail-SMS-Internet-Teleconferencing-  
Videoconferencing –Electronic bulletin boards.

**UNIT –VI CURRENT CONTOURS (For Continuous Internal Assessment only)**

Recent Trends, assignments and Seminars

## **REFERENCEBOOK:**

1. Business Communication by **N.S.Ragunathan & B.Santhanam.**
2. Effective business English–**Patternhetty**
3. Essentials of Business Communication –**Rajendra Pal&KoralaHalli**
4. Effective Business English – **Pattern Shetty.**

## **LEARNING OUTCOMES FOR THE COMMUNICATION :**

- Understands the basics of communication
- Knowledge about different types of communication
- Through knowledge on report writing
- Knowledge on preparation of different official letters
- Knowledge on corporate communication

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**Second Year**

**NON MAJOR ELECTIVE COURSE –I**

**Semester-III**

**Code:**

**1. PERSONAL INVESTMENT  
(Theory)**

**Credit:2**

**OBJECTIVES :**

- To make the students aware of various investment avenues and to facilitate them for effective investment planning.
- To enable the students to prepare Investment and financial planning
- To understand the students various bank deposit schemes and insurance policies
- To know the basic concepts of Income tax benefits.
- To know about role of SEBI under Investments.

**UNIT – I INTRODUCTION TO INVESTMENT :**

Meaning and Definition of Investment – Concepts of Investment, Nature of Investment, Types of Investors, Stages in Investment, Speculation- Types of Speculators, Distinction between Investment and Speculation, Gambling – Meaning, features, Distinction between Investment and Gambling.

**UNIT – II KINDS OF INVESTMENT :**

Importance and basic Principles of Investment , Kinds of Investment – Direct Investment alternatives – Fixed Principal Investments, Variable Principal Securities and Non-Security Investments – Stages in Investment.

**UNIT – III INVESTMENT PLANNING :**

Investment Planning – Financial Planning and Investment Planning, Features of Investment Planning, Setting of investment goals at different stages of an individual ,Deciding the investment time frame.

**UNIT – IV INVESTMENT ALTERNATIVES :**

Popular Investment Media – Bank deposits –Saving deposits, Fixed deposits, Recurring Deposits, Instruments of post office ,Savings certificates, Public Provident Fund , Company deposits – Life Insurance Schemes – Endowment policy, Whole Life policy, Term Life Policy, Money Back Policy, Joint Life Policy, Children’s Insurance Policy, Group Policy, Unit Linked Insurance Plans – Income tax benefits with respect to payment of premiums. Real Estate – Reasons for growth, problems with Real Estate Investments, Chit funds, Plantation and Farm Houses, Gold and Silver.

**UNIT – V KINDS OF SHARES :**

Investment in Equity and Preference Shares. Methods of Trading in Stock Exchanges, Investors’ Protection, Problems & Remedies, Role of SEBI in protecting investors’ interests.



## **UNIT - VI    CURRENT CONTOURS : (For Continuous Internal Assessment Only)**

Recent Trends, assignments and Seminars

### **TEXT AND REFERENCE BOOKS :**

1. Punithavathy Pandiyan – Security Analysis and Portfolio Management, Vikas Publishing house, New Delhi
2. Dr.Radha, Parameswaran and Dr. Nedunchezian – Investment Management, Prasanna Publishers, Chennai.
3. Preeti Singh – Investment Management, Himalaya Publishing House, Mumbai. -4.
4. V.A.Avadhani – Investment Management, Himalaya Publishing House, Mumbai 15
5. **Rajivk.tayal**-Art of handling money and investments: a practical guide to personal finances Atlantic publishers and distributors (**P**) Ltd,

### **COURSE OUTCOMES :**

On successful completion of the subject the student acquired knowledge about

- Concept and conversions of personal investment
- Calculation of personal investment planning
- Knowledge about various methods of insurance policies.
- Fundamentals of Investment in Equity and Preference Shares
- Well in prepared Investment Planning

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**Second Year**

**NON MAJOR ELECTIVE COURSE –I  
2.ELEMENTS OF INSURANCE  
(Theory)**

**Semester-III**

**Code:**

**Credit:2**

**OBJECTIVES :**

- To highlight the importance of insurance and its basic concepts.
- To make the students aware of various insurance and to impact of economic development
- To enable the students to prepare procedure regarding settlement of policy claims
- To understand the students various Principles of life Insurance , marine, fire, Medical insurance etc.
- To aware the students know Principles of life insurance and various kinds

**UNIT – I INTRODUCTION TO INSURANCE :**

Introduction to insurance: purpose and need of insurance – insurance as a social security tool – insurance and economic development – types of insurance.

**UNIT – II LICENSE FOR AGENT :**

Procedure for becoming an agent: Pre-requisite for obtaining a license – duration of license – cancellation of license – revocation or suspension/termination of agent appointment – code of conduct – unfair practices.

**UNIT - III REGULATIONS FOR AGENT :**

Fundamentals of agency - definition of an agent – agents regulations – insurance intermediaries – agents’ compensation – IRDA.

**UNIT - IV FUNCTIONS OF AGENT :**

Functions of the agent: proposal form and other forms for grant of cover – financial and medical underwriting – material information – nomination and assignment – procedure regarding settlement of policy claims

**UNIT -V TYPES OF INSURANCE :**

Fundamentals/Principles of life insurance/marine/fire/medical/general insurance: Contracts of various kinds – insurable interest – Actuarial science.

**UNIT – VI CURRENT CONTOURS : (For Continuous Internal Assessment)**

Recent Trends, assignments and Seminars

**TEXT AND REFERENCE BOOKS : (Latest revised edition only)**

1. Insurance by Dr. P. Periyasamy – Tata McGraw Hill
2. Fundamentals of Insurance by P. Periasamy by Vijay Nicole Imprints (P) Ltd
3. Insurance in India by P.S.Palande, R.S.Shah.
4. Insurance principles and practices by Mishra M.N – S.Chand& Co.
5. Insurance Regulatory Development Act, 1999.

**COURSE OUTCOME:**

On successful completion of the subject the student acquired knowledge about

- Concept and conversions of elements of insurance
- Fundamentals of agency, Procedure for becoming an agent
- Knowledge about various methods of insurance policies.
- Calculation of Agent proposal form and other forms
- Know about procedure regarding settlement of policy claims.

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**Second Year**

**CORE COURSE – VII  
COST ACCOUNTING  
(Theory)**

**Semester-IV**

**Code:**

**Credit: 5**

**OBJECTIVES :**

- To enable the students to know the importance of costing and to understand the basic concepts
- To acquaint learner with various methods and techniques of costing.
- Make learner understand benefit of costing to production unit, service unit and to Govt. organizations.
- Develop among learners various skills of costing techniques to be applied for minimization of cost and maximization of profit / social welfare.
- Learners understand to find out process costing

**UNIT – I COST ACCOUNTING :**

Definition, nature and scope of cost accounting cost concepts - classification - objectives and advantages - demerits of cost accounting methods and techniques - cost unit cost centres - cost sheet.

**UNIT – II MATERIALS COST :**

Purchase procedure - stores procedure - receipt and issue of materials - storage organization and layout - Inventory control levels of stock, perpetual inventory. ABC Analysis, EOQ Stores ledger - pricing of material issues, FIFO, LIFO, Simple Average & Weighted Average.

**UNIT – III LABOUR COST :**

Time keeping and time booking - methods of remuneration and incentive schemes - overtime and idle time - labour turnover - types - causes and remedies.

**UNIT – IV OVERHEADS :**

Classification, allocation, apportionment, absorption – recovery rates - Over & Under absorption - cost sheet and cost reconciliation statement

**UNIT – V JOB COSTING :**

Contract costing, Process costing (Normal loss, Abnormal loss and gains only) - operating costing.

**Theory : 20%, Problem : 80%**

## **UNIT – VI      CURRENT CONTOURS : (For Continuous Internal Assessment)**

Recent Trends, assignments and Seminars

### **REFERENCES :**

1. Cost Accounting by Jain and Narang - Kalyani Publishers, Chennai
2. Cost Accounting by S.P. Iyengar - Sultan Chand & Sons, New Delhi.
3. Cost Accounting 2.e by A. Murthy and S. Gurusamy - Vijay Nicole Imprints (P) Ltd, Chennai
4. Cost Accounting by Bhagwathi and Pillai - Sultan Chand & Sons, New Delhi.
5. Cost Accounting by S.N. Maheswari - Sultan Chand & Sons, New Delhi.
6. Cost Accounting by Dr. R. Ramachandran & Dr. R. Srinivasan, Sri Ram Publication, Trichy.
7. Fundamental of cost accounting by DR NARISIS-Atlantic publication New Delhi

### **COURSE OUTCOMES :**

- Learners are explained how accounts are maintained in cost a/c. and how to record various costing transactions.
- Learner got insight as to where contract costing is applied, steps in contract costing, and profit is ascertained of complete & incomplete contract.
- Learner understood of Process costing is applicable and to ascertain cost at each stage of process; valuation of abnormal gain & abnormal loss
- Learner understood of meaning, application of Marginal costing towards Break even analysis, P/V ratio used in Managerial decision.
- Learner got understanding of standard cost and its types, process, and types of variances through application used for Managerial decisions

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**Second Year**

**CORE COURSE – VIII  
BANKING THEORY LAW AND PRACTICE  
(Theory)**

**Semester-III**

**Code:**

**Credit: 5**

**OBJECTIVES :**

- To acquire knowledge about relationship between banker and customer and services rendered
- To make the students understand the various types of accounts and savings schemes
- To give them an overview about types of customers
- To have clarity about the rights, responsibilities and duties of paying and collecting banker
- To make them aware of recent trends in Modern Banking

**UNIT - I        BANKER AND CUSTOMER :**

Definition of the term banker and customer – General relationship – special relationship – main functions and subsidiary services rendered by banker – agency services and general utility services.

**UNIT – II        TYPES OF SAVING ACCOUNTS :**

Operations of Bank Accounts – Fixed Deposits – Fixed Deposit Receipt and it's implications – Savings Bank accounts – Current accounts – Recurring Deposit accounts- New Deposit savings schemes introduced by Banks – Super Savings Package – Cash Certificate, Annuity Deposit – Reinvestment plans – Perennial Premium plan – Non Resident (External) accounts Scheme

**UNIT - III        TYPES OF CUSTOMERS :**

Types of Customers – Account holders – Procedure for opening and closing of accounts of Customers- particulars of individuals including Minor, illiterate persons- Married women – Lunatics – Drunkards – Joint Stock Companies – Non- Trading Associations – Registered and Unregistered Clubs – Societies, Attorney - Executive and administration – Charitable institutions – trustees – Liquidators – Receivers – Local authorities – steps to be taken by banker in the event of death, Lunacy, Bankruptcy – winding up Garnishee Order.

**UNIT - IV        PAYING AND COLLECTING BANKER :**

Paying and collecting bankers – rights, responsibilities and duties of paying and collecting banker – precautions to be taken in payment and collection of cheques – protection provided to them – nature of protection and conditions to get protection – payment in due course – recovery of money paid at mistake.

## **UNIT - V            PASS BOOK AND CHEQUES :**

Pass book and Issue of duplicate pass book – cheques - Definition of a cheque – requisites of a cheque – drawing of a cheque - types of cheque – alteration – marking – crossing – different forms of crossing and their significance – Endorsement loss of cheques in transit – legal effect. Modern Banking, Banking practice – e banking – Internet banking – Mobile banking – ATMS- Cash Machine – EFT (Electronic Fund Transfer) – RTGs, NEFT, MICR.

## **UNIT – VI            CURRENT CONTOURS : (For Continuous Internal Assessment)**

Recent Trends, assignments and Seminars

### **TEXT AND REFERENCE BOOKS (Latest revised edition only) :**

1. Sundaram and Varshney, “Banking Theory, Law & Practice” Sultan Chand Company, New Delhi.
2. S.M. Sundaram “Banking Theory, Law & Practice” Sri Meenaksi Publications, Karaikudi.
3. M.Kumar, Srinivasa, ” Banking” New Central Book Agency.
4. M.S. Ramasamy, ”Tannan’s Banking Law & Practice in India” Sultan Chand Company, New Delhi.
5. E. Gorden and N. Natarajan” Banking Theory, Law &Practice”Himalaya Publication.
6. B.Santhanam, “Banking Theory, Law &Practice” Margham Publications, Chennai.R.J. Jayasankar, “Marketing,” Margham Publications, Chennai.

### **COURSE OUTCOMES :**

- Elucidate the services rendered by banks
- Have an understanding about various types of accounts and savings schemes
- Generate information types of customers
- Analyse information about the rights, responsibilities and duties of paying and collecting banker
- Express opinions recent trends in Modern Banking

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**Second Year**

**SECOND ALLIED COURSE -II  
COMPANY LAW AND SECRETARIAL  
PRACTICES (2013 AMENDMENTS)  
(Theory)**

**Semester-IV**

**Code:**

**Credit: 3**

**OBJECTIVES :**

- To know about the procedures to form a company.
- To know about the documents of a company.
- To know about the Shares and debentures.
- To know about the types of company meetings.
- To know about the procedures for wind up a company.

**UNIT - I JOINT STOCK COMPANY:**

Definition– Kinds – Formation – Incorporation- Characteristics.

**UNIT - II IMPORTANT DOCUMENTS OF A COMPANY:**

Memorandum of Association under companies Act 2013 Contents - Doctrine of Ultra Vires – Doctrine of indoor management - Articles of Association under companies Act 2013 – Contents – Prospectus – Contents – Statement in lieu of Prospectus – Duties of a secretary during the incorporation of a company.

**UNIT – III CAPITAL OF A COMPANY:**

Share Capital – Kinds of Shares – Voting Rights – Debentures Types of Debentures.

**UNIT - IV MEETINGS AND RESOLUTIONS :**

Meaning of Meetings – Types of Meeting - Director’s meeting - Statutory Meeting – Annual general body meeting – Extra Ordinary general body Meeting –Pre requisites of valid meeting - Resolutions – Ordinary & Special – Minutes – Duties of a secretary to conduct a meeting.

**UNIT – V WINDING UP OF A COMPANY :**

Meaning- Modes of winding up – winding up by the court – Voluntary winding up – Members’ voluntary winding up – Creditors’ voluntary winding up.

**UNIT – VI CURRENT CONTOURS : (For Continuous Internal Assessment)**

Recent amendments in company’s Act 2013 - CSR



## **TEXT AND REFERENCE BOOKS :**

1. M.C.Shukla and S.S. Gulshan Principles of Company Law
2. N.D. Kapoor, Elements of Company Law , Sultan Chand and Sons
3. Gaffoor and Thothadri, Company Law , Vijay Nicole Imprints (P) Ltd
4. M.V. Dhandapani, Business Laws, Sultan Chand and Sons
5. V. Balachandran& M. Govindarajan,A Student Handbook on Company Law and Practice, Vijay Nicole Imprints (P) Ltd.
6. S.BadriAlam and Saravanavel , Company Law, Himalaya Publications
7. [Alan Dignam, John Lowry, Company Law](#), Oxford University Books
8. [P P S Gogna](#), A Text Book of Company Law, S.Chand Publishing
9. N.D. Kapoor, Company Law and Secretarial Practice , Sultan Chand and Sons
10. <https://e-book.icsi.edu/>
11. <https://www.taxmann.com/virtualbooks/product/71110-company-law-%7C-virtual-book>

## **COURSE OUTCOMES:**

After the successful completion of the course students will able to get

- Knowledge regarding the procedures to form a company.
- Knowledge regarding how to prepare the documents of a company.
- Knowledge how to raise their owned capital and borrowings.
- Knowledge about the types of company meetings.
- Knowledge about the procedure for wind up a company.

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**Second Year**

**NON MAJOR ELECTIVE COURSE-II  
1. INTRODUCTION TO ACCOUNTANCY  
(Theory)**

**Semester-IV**

**Code:**

**Credit: 2**

**OBJECTIVES:**

- To enable the students to know the importance of accountancy and its concepts.
- To make the students aware of Double entry Book keeping system rules and procedures.
- To enable the students to prepare procedure Final Accounts of Sole Trader
- To understand the students various types of ledgers and Journals.
- To enable the students to know Bank Reconciliation Statement.

**UNIT – I INTRODUCTION TO ACCOUNTANCY :**

Definition of Accounting – Nature, Objectives and Utility of Accounting in Industrial and Business Enterprise – Difference between Book-keeping and Accounting – Accounting Concepts and Conventions.

**UNIT – II DOUBLE ENTRY SYSTEM :**

Double Entry System – Rules – Advantages and Disadvantages – Journal – Subsidiary Books.

**UNIT – III TRIAL BALANCE :**

Ledger – Meaning – Balancing of Accounts – Difference between Journal and Ledger – Trial Balance – Objectives – Limitations – Preparation of Trial Balance.

**UNIT – IV ERRORS AND BRS :**

Rectification of Errors – Objectives – Types – Methods – Bank Reconciliation Statement. (Simple problems only)

**UNIT – V FINAL ACCOUNTS :**

Final Accounts of Sole Trader (with Simple Adjustments).

**Theory: 20% Problem: 80%**

**UNIT – VI CURRENT CONTOURS : (For Continuous Internal Assessment)**

Recent Trends, assignments and Seminars

**TEXT AND REFERENCE BOOKS (Latest revised edition only) :**

1. Advanced Accountancy – Arulanandam, Himalaya Publications, New Delhi.
2. Advanced Accounting – S.P. Jain and K.L. Narang, Kalyani Publishers, Chennai.
3. Advanced Accounts – M.C. Shukla T.S. Grewal and S.C. Gupta, S.Chand & Sons, New Delhi.
4. Principles of Accounting – Finney, H.A. and Miller, H.E., Prentice Hall.
5. Introduction to Accountancy – Jaya, Charulatha and Baskar, Vijay Nicole Imprints (P) Ltd, Chennai 20.

**COURSE OUTCOMES :**

On successful completion of the subject the student acquired knowledge about

- Concept and conversions of Accounting
- Fundamentals of Double Entry System
- Knowledge about various Journal and Ledger.
- Preparation of Final accounts .
- Knowledge about various methods Final account adjustments.

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**Second Year**

**NON MAJOR ELECTIVE COURSE –II**

**Semester-IV**

**Code:**

**2. SALESMANSHIP  
(Theory)**

**Credit: 2**

**OBJECTIVE:**

- To make the students aware of selling techniques and planning
- To enable the students to types of salesman in the Marketing area
- To understand the students in buyer motives and behaviours
- To enable the students to know the importance of online stores and sales opportunities.
- To know about various selling techniques.

**UNIT – I INTRODUCTION:**

Introduction to selling- meaning- definitions- importance- methods- qualities- functions duties-responsibilities – types of sales person – sales careers.

**UNIT – II SELLING PROCESS:**

Selling process – steps- customer expectations – understanding prospects- importance sources- buyer motives and behaviour- transaction oriented selling – relationship selling.

**UNIT – III SELLING TECHNIQUES:**

Selling techniques – planning- setting objectives- approach techniques – building rapport- product knowledge- product benefits- features –functions- sales presentation demonstration- handling objections- handling difficult customers- closing sales – after sales service

**UNIT – IV-**

Sales territory- sales targets/quotas- creating product strategies – understanding selling terms and prices- retail store sales person- online stores and sales opportunities – personal selling in the information age

**UNIT – V SALES FORCE MANAGEMENT:**

Sales force management- selection- training- motivation- compensation – supervision and control- sales reports and knowledge management – evaluation- selling expenses- sales team professionalism – ethics- personal grooming.

**UNIT -VI CURRENT CONTOURS: (For Continuous Internal Assessment only):**

Sales management focuses on the activities of first line field sales managers, course pack will enable students to understand supply chain management which has improved the efficiency in distribution.

**TEXT AND REFERENCE BOOKS:**

1. Sahu and Raut: Salesmanship and Sales Management, Vikas Publishing House, Chennai.
2. CL Tyagi & Arun Kumar: Sales Management, Atlantic Publishers
3. SaChunawalla: Sales Management, Himalayas Publications, New Delhi.
4. Sundar and Madhavan: Salesmanship and Sales Management, Vijay Nicole Imprints (P) Ltd, Chennai
5. PC Pardesi: Salesmanship and Sales Management, Nirali Prakashan

**COURSE OUTCOMES:**

On successful completion of the subject the student acquired knowledge about

- Concept and conversions of salesmanship
- Fundamentals of selling process and its activities
- Knowledge about various Sales force management.
- To know how about Selling techniques.
- knowledge about personal selling and sales team professionalism

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**Third Year**

**CORE COURSE – IX  
CORPORATE ACCOUNTING  
(Theory)**

**Semester-V**

**Code:**

**Credit: 5**

**LEARNING OBJECTIVE :**

- To enable the students to know about accounting procedure in corporate accounting
- To make learner to understand format of company final accounts and various schedules of company final accounts.
- To make learner to acquaint information of buy-back of shares and their legal formalities
- To acquaint learner with various methods and techniques of amalgamation
- To understand sources of financial activities towards company
- Develop among learners various skills of corporate techniques to be applied for minimization of cost and maximization of profit

**UNIT – I COMPANY ACCOUNTS :**

Introduction legal provisions regarding issue of shares, application, allotment, calls, calls-in-arrears, calls-in-advance, issue of shares at premium- issue of shares at discount- forfeiture of shares - re-issue-accounting entries.

**UNIT – II DEBENTURES :**

Issue and redemption of debentures - methods of redemption of debentures- installment - cum-interest and Ex-interest redemption by conversion, sinking fund, insurance policy. Redemption of preference shares- implication of Section 80 and 80A of the Companies Act

**UNIT – III AMALGAMATION :**

Purchase consideration- accounting treatment - pooling of interest method and purchase method, Absorption, external and internal reconstruction of companies.

**UNIT - IV ACCOUNTS OF HOLDING COMPANY :**

Legal requirements relating to presentation of accounts - Consolidation of balance sheet (excluding chain holding)

**UNIT – V :**

**Final accounts of banking companies** (new format) and **Insurance companies** (new format)

**Theory: 20%, Problem: 80%**

## UNIT – VI      CURRENT CONTOURS : (For Continuous Internal Assessment)

Recent Trends, assignments and Seminars

### REFERENCES :

1. Advanced Accountancy by M.C. Gupta, Shukla and Grewal - S. Chand publishing, Delhi
2. Advanced Accountancy by R.L. Gupta and Radhaswamy - Sultan Chand & Sons, New Delhi.
3. Advanced Accountancy by Jain and Narang - Kalyani Publishers, Chennai
4. Corporate Accounting by Palaniappan&Hariharan - Vijay Nicole Imprints (P) Ltd, Chennai.
5. Advanced Accountancy by Arulanandam and Raman - Himalayan Publishers, New Delhi.
6. Corporate accounting by Mohamed Hanif-amazon
7. Fundamentals of *Corporate Accounting* ; Authors, *Mohammed Hanif*, Amitabha Mukherjee ; Publisher, McGraw-Hill Education

### LEARNING OUTCOMES :

**After completing this book they should enlighten by**

- To make learner to understand format of company final accounts and various schedules of company final accounts.
- To make learner to acquaint information of buy-back of shares and their legal formalities
- To acquaint learner with various methods and techniques of amalgamation
- To understand sources of financial activities towards company
- Develop among learners various skills of corporate techniques to be applied for minimization of cost and maximization of profit

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**Third Year**

**CORE COURSE –X  
COMPUTER APPLICATIONS IN  
BUSINESS  
(Theory)**

**Semester-V**

**Code:**

**Credit: 5**

**LEARNING OBJECTIVE :**

- To enable the students to know the importance of computer application in business. and MS word
- To learn Ms Excel
- To understand computerized accounting particularly Tally
- To familiar with accounting of inventories
- To know computerization of final account.

**UNIT – I :**

Computer – Meaning – Characteristics – Areas of application – Components – Memory control unit – Input and output devices – Ms Word – Creating word documents – creating business letters using wizards – editing word documents – inserting objects – formatting documents – spelling and grammar check – word count – thesaurus, auto correct working with tables – opening, saving and closing documents – mail merge.

**UNIT – II :**

Spread sheet – Spread sheet programmes and applications – Ms Excel and features – Building work sheets – entering data in work sheets, editing and formatting work sheets – creating and formatting different types of charts - application of financial and statistical function – creating, analyzing and organizing data – opening and closing work books – Introduction to Pivot tables.

**UNIT – III :**

Fundamentals of Computerized accounting – Computerized accounting Vs manual accounting - Architecture and customization of Tally – Features of Tally – latest version – Configuration of Tally – Tally screens and menus – Creation of company – Creation of groups – Editing and deleting groups – Creation of ledgers – Editing and deleting ledgers – Introduction to vouchers – Vouchers entry – Payment vouchers – Receipt vouchers – Sales vouchers – Purchase vouchers – Contra vouchers – Journal vouchers – Editing and deleting vouchers.

**UNIT – IV :**

Introduction to Inventories – Creation of stock categories – Creation of Stock groups – Creation of Stock items- Configuration and features of stock item– Editing and deleting stocks – Usage of stocks in Vouchers entry. Purchase orders – Stock vouchers – Sales orders – Stock vouchers – Introduction to cost – creation of cost category – Creation cost centers – Editing and deleting cost centers & categories – Usage of cost category and cost – centers in vouchers entry – Budget and controls – Creation of budgets – Editing and deleting budgets –



Generating and printing reports in detailed and condensed format.

**UNIT – V :**

Day books– Trial balance – Profit and Loss account – – Balance sheet . Ratio analysis, Cash flow statement – Fund flow statement – Cost centre report – Inventory report – Bank Reconciliation Statement.

**UNIT – VI CURRENT CONTOURS (for Continuous Internal Assessment only) :**

MS Power Point - Creating a simple presentation – Creating, inserting and deleting slides – Saving a Presentation

**TEXT AND REFERENCE BOOKS (Latest revised edition only) :**

1. Computer Applications in Business – S.V. SrinivasaVallabhan – Sultan & Chand Publication.
2. Microsoft office – Jones & Derek – John wiley & sons inc.
3. Implementing Tally – A.K. Nadhani, BPB Publications.
4. Computer Application in Business – R. Paramasivam – S.Chand & Co, New Delhi.
5. Computer Application in Business: Dr.Joseph Anbarasu, Learntech Press.

**COURSE OUTCOMES :**

On successful completion of the course, the students will acquire knowledge on:

- Basics of computer application in business. and Creating and editing of word documents, opening, saving and closing documents; and mail merge
- Spread sheet programmes and applications, creating and formatting different types of charts, and application of financial and statistical function.
- Architecture and customization of Tally, Editing and deleting ledgers, and Vouchers entry
- Accounting of inventories, Budget and controls
- Day books, Trial balance, final account and Bank Reconciliation Statement

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**Third Year**

**CORE PRACTICAL-I  
COMPUTER APPLICATIONS IN  
BUSINESS  
(Practical)**

**Semester-V**

**Code:**

**Credit: 5**

**LEARNING OBJECTIVE :**

- To develop skill on preparation of business letters, bio-data, Table.
- To create work sheet, Charts, and enclosures.
- To filter date using Auto filter, and application of accounting and statistical formulae.
- To make voucher entries, Prepare final accounts from the trial balance and Inventory report
- To Prepare Bank Reconciliation Statement and pay roll and computation of GST.

**LIST OF PRACTICAL**

**UNIT I - MS WORD PROCESSING :**

1. Creating business letters
2. Creating an application for the job with the bio-data
3. Creating Circular letter with mail-merge options
4. Creating a Table by using the split and merge options

**UNIT II - MS-EXCEL – SPREAD SHEET APPLICATIONS :**

1. Creating a work sheet like mark sheet, Pay Slip, PF Contribution list etc.
2. Creating Charts – All types of charts and graphs
3. Creating a list for the enclosures

**UNIT III - MS-EXCEL – SPREAD SHEET APPLICATIONS :**

1. Filtering the date using Auto filter custom filters using comparison operations
2. Creating Pivot tables
3. Commercial Formula applications
4. Statistical formula applications (within the syllabus of business tools for decisions)

**UNIT IV - ACCOUNTING PACKAGE :**

1. Preparing voucher entries for the given transactions.
2. Preparing final accounts from the trial balance given with any ten adjustments
3. Inventory report

**UNIT V - ACCOUNTING PACKAGE :**

1. Bank Reconciliation Statement
2. Preparation of pay roll vouchers based on attendance
3. GST computation & forms

**UNIT – VI CURRENT CONTOURS : (for Continuous Internal Assessment only)**

MS Power Point - Creating a simple presentation – Creating, inserting and deleting slides – Saving a Presentation

**(Practical – 100 marks UE: 60marks IA: 40 marks)**

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**Third Year**

**CORE COURSE – XI  
MANAGEMENT ACCOUNTING  
(Theory)**

**Semester-V**

**Code:**

**Credit: 5**

**LEARNING OBJECTIVES:**

- To understand the concepts of Management Accounting.
- To gain knowledge on fund-flow and cash-flow in business operation.
- To understand budget and budgetary control in Business organization.
- To know the technique of marginal costing and standard costing
- To know the various methods of capital budgeting.

**UNIT–I INTRODUCTION AND FINANCIAL STATEMENT ANALYSIS:**

Management accounting – Definition – Objectives – Nature – Scope –Merits and limitations– Differences between management accounting and financial accounting – Management Accounting Vs Cost accounting - Financial statement analysis – Comparativestatement–Commonsizestatement–Trendpercentage–Ratioanalysis

**UNIT–II FUND FLOW AND CASH FLOW STATEMENT:**

Fund flow statement – Schedule of changes in working capital – Funds from operation – Sources and applications –Cashflow statement–Fund flow statement Vs Cashflow statement–Preparation of cash flow statement as per AS – 3

**UNIT–III BUDGET AND BUDGETARY CONTROL:**

Budget and Budgetary control –Advantages- limitations – Types – Preparation of Purchase, Production, sales, Flexible, Cash and Master budget

**UNIT–IV MARGINAL AND STANDARD COSTING:**

Marginal costing–CVP analysis–Break even analysis–BEP- Managerial applications–Margin of safety–Profit planning. Standard Costing – Problems relating to Material and Labour variance only.

**UNIT–V CAPITAL BUDGETING:**

Capital Budgeting–Payback period–Accounting rate of return-Discounted cash flow–Net present value–Profitability index–Internal rate of return.

**Theory : 20% Problem: 80%**

**UNIT – VI      CURRENT CONTOURS : (for Continuous Internal Assessment only)**

Recent Trends, assignments and Seminars

**TEXT AND REFERENCE EBOOKS :(Latest revised edition only)**

1. S.N.Maheswari - Management Accounting– Sultan Chands & Sons publications, New Delhi
2. Sharma and Gupta – Management Accounting-Kalyani Publishers, Chennai.
3. R.Ramachandran and R.Srinivasan – Management Accounting– Sriram publication.
4. A.Murthi and S.Gurusamy – Management Accounting Vijay Nicole Publications, Chennai.
5. R.S.N.Pillai & V.Baghavathi – Management Accounting– S.Chand & Co, Mumbai
6. Hingorani & Ramanathan – Management Accounting - S.Chand & Co, New Delhi.

**COURSE OUTCOMES :**

After the successful completion of course the students will be able to understand

- Basic knowledge on Management Accounting.
- Preparation of fund flow statement and cash flow Statement as per AS – 3
- Understand the Marginal costing and Variance analysis
- Select better Design various types of Budget
- Understand the Marginal costing and Variance analysis
- project by applying appropriate capital budgeting

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**Third Year            MAJOR BASED ELECTIVE COURSE – I            Semester-V**  
**1. AUDITING**  
**(Theory)**

**Code:**

**Credit: 5**

**OBJECTIVES:**

- To introduce the concept of auditing
- To study about vouching
- To assess the valuation and verification of assets and liabilities
- To explore the audit of share capital
- To gain knowledge on audit of computerised Accounting.

**UNIT -I            INTRODUCTION :**

Introduction – definition of audit – objects of audit – classification of audit – Internal audit – Periodical audit – Continuous audit – Interim audit – Balance sheet audit. Internal check – Internal control. Procedure of audit – audit programme – test check – Auditing vs. Investigation.

**UNIT -II            VOUCHING :**

Vouching – cash and trading transactions, personal and impersonal ledgers.

**UNIT- III            VALUATION AND VERIFICATION :**

Valuation and Verification of assets and liabilities. Depreciation and Reserves – Auditors duties regarding Depreciation and Reserves

**UNIT- IV            AUDIT OF LIMITED COMPANIES :**

Audit of Limited companies – share capital audit – share transfer audit – appointment, qualification, rights and liabilities of company auditors – Audit reports.

**UNIT -V            DIVISIBLE PROFITS AND DIVIDENDS :**

Divisible profits and Dividends – Audit of computerised Accounting.

**UNIT – VI            CURRENT CONTOURS : (for Continuous Internal Assessment only)**

Recent Trends **Self Learning**, assignments and Seminars

**TEXT AND REFERENCE BOOKS : (Latest revised edition only)**

1. Spicer and Pegler's Practical Auditing by Ghatalia,S.V.- Allied Publishers Pvt Ltd.
2. Practical Auditing by B.N. Tandon, S.Sudharsanam and S.Sundara Balu – S.Chand publishing, New Delhi.
3. Text Book of Auditing by V.K. Batra and K.C. Bagarrta – TMH.
4. Auditing by Jagadish Prakash – Kalyani Publishers, Chennai.
5. Auditing by Dinker Pagare – Sultan Chand & Sons, New Delhi.

**COURSE OUTCOMES :**

- Student will understand the concept of auditing
- Describe on vouching
- Have an understanding about valuation and verification of assets and liabilities
- Grasp an idea about audit of share capital
- Analyse information on audit of computerised Accounting

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## TEXT AND REFERENCE BOOKS :

1. Gupta C.B- Human Resource Management, Sultan Chand and Sons, New Delhi.
2. P G Aquinas-Human Resource Management Principles and Practice, Vikas Publication, New Delhi.
3. ChitraAtmaramNaik-Human Resource Management-Ane Publisher, New Delhi.
4. Memoria C.B- Personal Management, Himalayan Publications, New Delhi.
5. Dave Ulrich, Jon Younger, Wayne Brockbank, Mike Ulrich, HR from the Outside In: Six Competencies for the Future of Human Resources, McGraw Hill Professional
6. Sundar K & Srinivasan J Essentials of Human Resource Management, 2e, Vijay Nicole Imprints (P) Ltd
7. [Gary Dessler](#) , [Biju Varrkey](#) Human Resource Management Fifteenth Edition By Pearson
8. Catherine Bailey, David Mankin, Clare Kelliher, Thomas Garavan , [Strategic Human Resource Management - Oxford University Press \(oup.com\)](#)
9. [Stella M. Nkomo](#), [Myron D. Fottler](#) , [R. Bruce McAfee](#) , Human Resource Management Applications: Cases, Exercises, Incidents, and Skill Builders, 7th Edition
10. [Raymond Noe](#) , [John Hollenbeck](#) , [Barry Gerhart](#) , [Patrick Wright](#) , Fundamentals of Human Resource Management 9th Edition (International Edition) , MC Grow Hill
11. S.Mohan and R.Elangovan Human Resources Management – Text and Cases, Regal Publications, New Delhi, 2010,

**LEARNING OUTCOMES** : After the successful completion of the course students will be able to get

- Knowledge about the importance of HR.
- Knowledge about the Job Analysis, description and the importance of planning.
- Ideas about the selection process.
- Knowledge about the HR functions and its methods.
- Knowledge about the methods of performance appraisal.

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**Third Year**

**SKILL BASED ELECTIVE COURSE – I  
INFORMATION TECHNOLOGY  
CONCEPTS  
(Theory)**

**Semester-V**

**Code:**

**Credit: 2**

**LEARNING OBJECTIVES:**

- To introduce Evolution, Classification and Applications of Computers
- To know Computer peripherals
- To learn about Software, Programming Language, Word Processing and Spread Sheets Presentation
- To study Data Communication and BDP
- To aware utility of computers at different places, computer security and internet

**UNIT- I:**

Introduction to Computers - Definition, .Characteristics of computer, Evolution of Computer, Block Diagram Of a computer, Generations of Computer, Classification Of Computers, Applications of Computer, Capabilities and limitations of computer.

**UNIT -II:**

Computer peripherals - Role of I/O devices in a computer system. Input Units: Keyboard, Terminals and its types. Pointing Devices, Scanners and its types, Voice Recognition Systems, Vision Input System, Touch Screen, Output Units: Monitors and its types. Printers: Impact Printers and its types. Non Impact Printers and its types, Plotters, types of plotters, Sound cards, Speakers, storage units.

**UNIT- III:**

Software and its needs, Types of S/W. System Software: Operating System, Utility Programs Programming Language: Machine Language, Assembly Language, High Level Language their advantages & disadvantages. Application S/W and its types: Word Processing, Spread Sheets Presentation, Graphics, DBMS s/w.

**UNIT- IV:**

Data Communication and BDP: Communication Process, Data Transmission speed, Communication Types (modes), Data Transmission Medias, Modem. Business Data Processing: Introduction, data storage hierarchy, Method of organizing data, File Types, File Organization.

**UNIT- V:**

Computers at Home, Education, Entertainment, Business, Science, Medicine and Engineering - Introduction to Computer Security - Computer Viruses, Bombs, Worms - WWW and Internet

## **UNIT – VI CURRENT CONTOURS (For Continuous Internal Assessment Only)**

Recent developments in computer world

### **REFERENCE BOOKS:**

1. P.K.Sinha, Computer Fundamentals
2. Dr.S.V.Srinivasa Vallabhan - Computer Applications in Business, Sultan Chand, New Delhi
3. Alexis Leon and Mathews Leon by Fundamentals of Information, Technology. Vikas Publishing Company, New Delhi
4. Deepak Bharihoke, Fundamentals of Information Technology, Excel Publications, New Delhi.

### **LEARNING OUTCOMES:**

On successful completion of the course, the students will be able to

- Know Evolution, Classification and Applications of Computers
- Understand Computer peripherals
- Have knowledge on Software, Programming Language, Word Processing and Spread Sheets Presentation
- Do Data Communication and BDP
- Aware utility of computers at different places, computer security and internet

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**Third Year**

**CORE COURSE – XII  
FINANCIAL MANAGEMENT  
(Theory)**

**Semester-VI**

**Code:**

**Credit: 5**

**OBJECTIVES:**

- To understand the concepts of financial management.
- To learn about the Capital Structure.
- To gain knowledge about Leverage and Dividend Policy.
- To acquire knowledge about the Working capital management.
- To know the receivable and inventory management.

**UNIT-I INTRODUCTION AND OBJECTIVES:**

Financial Management: Meaning and scope – Objectives: Profit maximization, Wealth maximization – Functions – Financial decisions –Time value of money: Present value and Compound value

**UNIT – II COST OF CAP COST OF CAPITAL AND CAPITAL STRUCTURE:**

Cost of capital –Cost of debt–Cost of preference share capital–Cost of equity–Cost of retained earnings–Weighted average cost of capital. Capital structure–EBIT and EPS. Theories of capital structure

**UNIT-III LEVERAGES:**

Leverage – Meaning, significance and types – Operating leverage – Financial leverage – Combined leverage

**UNIT – IV DIVIDEND POLICY AND MODELS**

Dividend policy – Determinants of dividend policy – Theories: Walter’s model, Gordon model and MM model – Forms of Dividend – Stock dividend–Bonus issue–Stable dividend.

**UNIT-V WORKING CAPITAL MANAGEMENT:**

Working capital management – Determinants of working capital –Fore casting of working capital requirements – Cash management – Motives of holding cash– Stages in cash management – Receivable Management

**Theory:20% Problem:80%**

**UNIT -VI CURRENT CONTOURS (For Continuous Internal Assessment)**

Recent Trends , assignments and Seminars

**TEXT AND REFERENCE BOOKS (latest revised edition only)**

1. S.N.Maheswari – Elements of financial management by–Sultan Chand & Sons., New Delhi.
2. R.Ramachandran & R.Srinivasan – Financial Management–Sriram publication, Trichy
3. Khan&Jain,-Theory and Problems of Financial management Mc Graw Hill Publication, New Delhi
4. S.P.Gupta, - Financial Management-Sahitya Bhavan Pblcation, NewDelhi.

**LEARNING OUT COMES:**

After the successful completion of the course the students will be able to

- Understand basic concept of Financial management.
- Analyze the various cost of capital with respect of manage the funds.
- Apply the Leverage in EBIT and EPS analysis
- Compute the various models of Dividend Policy.
- Understand the various concepts of Working capital
- Management and cash management

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Third Year

**CORE COURSE – XIII  
INCOME TAX LAW AND PRACTICE  
(Theory)**

Semester-VI

Code:

Credit: 5

**LEARNING OBJECTIVES:**

- To understand the concept of Income tax
- To describe how to arrive taxable income from salary
- To find out the tax able income from house property
- To calculate the taxable income from Business and Profession.
- To ascertain the capital gains and income from other sources

**UNIT -I INCOME TAX ACT 1961 AND RESIDENTIAL STATUS:**

Income–TaxAct,1961–Definitions- Basis of charge different types of assesses previously earned Assessment year – capital and revenue income, expenditure and loss– incomes exempted under section10 – Residential status.

**UNIT- II INCOME FROM SALARY:**

Income from salary: Basis of charge– Different forms of salary, allowances, perquisites and their valuation– computation of taxable salary-deductions from salary.

**UNIT -III INCOME FROM HOUSE PROPERTY:**

Income from House Property: Basis of charge– determination of annual value–GAV, NAV–income from let-out property–self occupied property–deductions–computation of taxable income.

**UNIT- IV INCOME FROM BUSINESS OR PROFESSION:**

Income from Business or Profession: Basis of charge – methods of accounting – deductions – disallowances, computation of taxable income –profit and gains of business and profession.

**UNIT -V INCOME FROM CAPITAL GAINS:**

Income from Capital Gains: Basis of charge–short and long term capital gains–indexed cost of acquisition and improvement–exemptions–

**Theory 20% Problem 80%**

**UNIT -VI – CURRENT CONTOURS (For Continuous Internal Assessment)**

Recent Trends self study, assignments and Seminars

### **TEXT AND REFERENCE BOOKS (Latest and revised editions)**

1. Gaur and Narang, Income Tax Law and Practice “Kalyani Publishers”, New Delhi.
2. Dr.HC.Mehrotra, “Income Tax Law and Accounts,” Sahithya Bhavan publishers
3. Dr.Vinod K.Singhania, Students Guide to Income tax “Taxmen’s Publications, New Delhi
4. Murthy “ Income Tax Law & Practice” Vijay Nichole, Imprints (P) Ltd.
5. Dr. T.S. Reddy & Hariprasad Reddy ‘ Income tax’ – Margham Publications, Chennai.

### **LEARNING OUT COMES**

After completing this course, the student will be able to

- Know about the procedures regarding basic rules and regulations and Residential status
- Update the new tax slabs regarding salaried employees
- Get the latest information about deductions for house property.
- Make sure about the admissible, inadmissible expenses and deductions.
- Allowable for business or professional incomes
- Grasp the concept of capital gains, other sources of income.

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**Third Year**

**CORE COURSE – XIV  
FINANCIAL SERVICES  
(Theory)**

**Semester-VI**

**Code:**

**Credit: 5**

**LEARNING OBJECTIVES:**

- To enable the students to know the meaning and types of financial services.
- To make the students to understand the meaning and features of hire purchase.
- To develop Knowledge about mutual funds.
- To Knowledge the students to know the meaning and features of venture capital. To enhance the students to know about the significance and types of Factoring.

**UNIT – I INTRODUCTION TO FINANCIAL SERVICES:**

Financial services – meaning – classification – financial products and services – challenges facing the financial service sector – merchant banking – meaning – functions – SEBI guidelines – scope of merchant banking in India. NBFCs – RBI guidelines

**UNIT – II HIRE PURCHASE AND LEASING:**

Hire purchase – meaning – features – process – hire purchase and credit sales – hire purchase vs instalment purchase – leasing – concept – steps involved in leasing – lease vs hire purchase – types of lease – problems and prospects of leasing in India.

**UNIT – III MUTUAL FUNDS:**

Mutual funds – meaning – types – functions – advantages – institutions involved – UTI, LIC, commercial banks – entry of private sector – growth of mutual funds in India – SEBI guidelines – asset management companies.

**UNIT – IV VENTURE CAPITAL:**

Venture capital – meaning – features – methods of venture capital financing – models of venture financing – venture capital investment process – factors determining venture investment – advantages of venture capital – issues of Indian venture capital .

**UNIT – V FACTORY:**

Factoring - concepts – significance – types – factoring vs bills discounting – factoring in India – forfaiting – meaning – forfaiting vs export factoring – Problems of forfaiting / factorin

**UNIT –VI CURRENT CONTOURS (For Continuous Internal Assessment):**

Recent Trends , assignments and Seminars



**TEXT AND REFERENCE BOOKS ( Latest revised edition only )**

1. Financial markets & services by E.Gordon and K. Natarajan – Himalaya publishing house, New Delhi.
2. Financial services by E.Dhanraj – S.Chand & Co., New Delhi.
3. Financial services by S.Mohan and R.Elangovan – Deep and Deep Publications, New Delhi.
4. Financial services by S.Gurusamy – Vijay Nicole Imprints (P) Ltd, Chennai.
5. Lease Financial and Hire Purchase by Vinod Kothari – Wadhaw and Co., Nagpur.

**LEARNING OUTCOMES :**

**On successful completion of the subject, the students acquired knowledge about ;**

- The meaning and types of financial services.
- The features of hire purchase.
- The functions of mutual funds.
- Meaning and features of venture capital.
- The significance and types of factoring.

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**Third Year MAJOR BASED ELECTIVE COURSE –II Semester-VI**  
**1. ENTREPRENEURSHIP DEVELOPMENT**

**Code: (Theory) Credit: 5**

**LEARNING OBJECTIVES:**

- To inculcate students to come up with good entrepreneur,
- To overcome the problems and challenges from the society,
- To know the role of small scale industries to obtain the next level of business.
- To improve the knowledge of process of business,
- To understand the passage of getting loan from project finance

**UNIT –I INTRODUCTION TO ENTREPRENEURSHIP**

Entrepreneurship-Definition-Nature- Scope in Local and Global Market -Characteristics-Functions- Types- Entrepreneur and Intrapreneur-Women and Rural Entrepreneurs-The Revolutionary Impact of Entrepreneurship-Types of Enterprises and their Features-Manufacturing, Service and Trading-Steps in setting up of a Business

**UNIT –II ENTREPRENEURIAL COMPETENCIES:**

Entrepreneurial Environment-Components-Role of Family and Society- Entrepreneurial Motivation- Barriers in Business -Training and Development – Entrepreneurial Change-Occupational Mobility-Factors in Mobility.

**UNIT –III INSTITUTION FOR THE DEVELOPMENT OF SMALL SCALE INDUSTRIES:**

Entrepreneurship Development Programs (EDP)-Objectives- Importance-Phases-Evaluation-EDP Institutions in India-SSIB-SIDCO-SISIS-DICS-NSIC-SIDO-KVIC-NISEBUD-NISIET-Technical Consultancy Organizations-Functions

**UNIT -IV PROJECT MANAGEMENT:**

Project Management-Concept of Project-Classification-Sources of Business Ideas-Project Identification-Project Formulation and Design-Feasibility Analysis-Financial Analysis-Social Cost Benefit Analysis-Project Appraisal Methods -Project Report Preparation

**UNIT -V ENTREPRENEURIAL DEVELOPMENT AGENCIES:**

Project Finance-Sources of Finance-Institutional Finance-Role of IFC, IDBI, ICICI, LIC, SFC, SIPCOT-Commercial Banks-Appraisal of Bank for Loans-Entrepreneurship Incentives –Subsidies-Industrial Units- Benefits-Role of Industrial Estates

**UNIT -VI      CURRENT CONTOURS: (For Continuous Internal Assessment Only)**

Geographical Challenges- Historical Attributes to Business-Country Topographical Features-New Business Formation-Current Market Trends-Decision Making Skills.

**REFERENCE BOOKS:**

1. C.B.Gupta and Srinivasan, Entrepreneurial Development, Sultan Chand and Sons.
2. Dr.S.S. Khanka-Entrepreneurial Development, Sultan Chand and Sons.
3. Dr.P.Saravanavel Entrepreneurial Development, Learntech Press Trichy.
4. S.Mohan and R.Elangovan– Entrepreneurial Development, Deep and Deep Publications, New Delhi.
5. Vasant Desai, Dynamics of Entrepreneurial Development, Sultan Chand and Sons  
DR.S.G.Bhanushali Entrepreneurial Development, Himalaya Publishing House -New Delhi

**LEARNING OUTCOMES:**

- To enhance a student to behave as a good businessman,
- To emancipate the society to be mingled with,
- To obtain the next level of business value,
- To improve the process of business,
- To know the outset of proper financial plan for the development of business.

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**Third Year**                      **MAJOR BASED ELECTIVE COURSE –II**                      **Semester-VI**  
**2. INVESTMENT MANAGEMENT**  
**(Theory)**

**Code:**

**Credit: 5**

**LEARNING OBJECTIVES:**

- To provide an overview of institutional details linked to financial markets and the trading process,
- To provide a guide to the measurement and analysis of risk of financial investments,
- To provide insight into the use of finance theory in investment management,
- To analyze the comprehensive structure of industry and technology,
- To address key issues in portfolio management.

**UNIT –I            INTRODUCTION TO INVESTMENT:**

Investment-Meaning, Nature-Investment Vs Speculation-Process-Characteristics-Classification-Investment For Consumption And Business-Investment Opportunities-Modes of Investment-Financial Market-Functions-Types-Investment Companies-Mutual Funds-SEBI Regulations-Investor Protection

**UNIT –II           RISK MANAGEMENT:**

Risk in Investment-Types-Causes-Measurement of Risk-Range of Variation-Credit Rating-Limitations-CRISIL-CARE-ICRA-Listing of Securities.

**UNIT –III        VALUATION OF SECURITIES:**

Investment Valuation-Equity Valuation-Bond Valuation-Role of Interest Rate-Theories of Interest Rate-Calculation of Return-Immunization-Process-Problems-Price Elasticity-Volatility of Bond Prices

**UNIT- IV        INDUSTRY ANALYSIS:**

Fundamental Security Analysis - Economic Indicators - Industry Analysis-Company Analysis - Technical Analysis - Dow Theory - Market Theory.

**UNIT- V         PORTFOLIO MANAGEMENT:**

Portfolio Management-Mean Variance Criteria-Theories of Portfolio-Sharp Single Index Model-CAPM-Portfolio Revision-Portfolio Evaluation-Arbitrage Portfolio- Repo Rate-Rolling Settlement.

## **UNIT VI      CURRENT CONTOURS\_(For Continuous Internal Assessment Only)**

Public Sectors Asset Management - Creating Wealth through Markets - Time Horizon Management - Smart Investment Strategies.

### **REFERENCE BOOKS:**

1. V.K Bhalla, Investment Management - Sultan Chand and Company
2. Punithavathy Pandian , Security Analysis and portfolio management –Vikas’Publishing House
3. Preeti Singh , Security Analysis - Himalaya Publishing House - Mumbai
4. M.Sulochana, Investment Management - Kalyani Publishers.
5. V.A.Avadhani , Investment Management - Himalaya Publishing House Mumbai

### **LEARNING OUTCOMES:**

- To understand the financial market status and business opportunities,
- To get clear information about financial investment and risk factors,
- To concentrate on choosing of investment strategy for business,
- To get a clear idea about technical advancement and industrial effectiveness,
- To understand the concept of portfolio management.

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**Third Year**

**PROJECT**

**Semester-VI**

**Code:**

**Credit: 3**

The candidate shall be required to take up a Project Work by group *or individual* and submit it at the end of the final year. The Head of the Department shall assign the Guide who, in turn, will suggest the Project Work to the students in the beginning of the final year. A copy of the Project Report will be submitted to the University through the Head of the Department on or before the date fixed by the University.

The Project will be evaluated by an internal and an external examiner nominated by the University. The candidate concerned will have to defend his/her Project through a Viva-voce.

**ASSESSMENT/EVALUATION/VIVA VOCE:**

**1. PROJECT REPORT EVALUATION (Both Internal & External)**

I. Plan of the Project - 20 marks

II. Execution of the Plan/collection of Data / Organisation of Materials / Hypothesis, Testing etc and presentation of the report. - 45 marks

III. Individual initiative - 15 marks

2. Viva-Voce / Internal& External - 20 marks

**TOTAL - 100 marks**

**PASSING MINIMUM:**

Project	Vivo-Voce 20 Marks 40% out of 20 Marks (i.e. 8 Marks)	Dissertation 80 Marks 40% out of 80 marks(i.e. 32 marks)
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A candidate who gets less than 40% in the Project must resubmit the Project Report. Such candidates need to defend the resubmitted Project at the Viva-voce within a month. A maximum of 2 chances will be given to the candidate.

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## **UNIT VI      CURRENT CONTOURS (for continuous internal assessment only)**

### **REFERENCE BOOKS:**

1. V.S Datey – Taxman’s: GST
2. Madhykar N Hiregange: GST
3. GST – Law and Praticce, Dr. B.G Bhaskar and Manjunath
4. Mariyappa – GST
5. Step By Step Guide to GST – Compliances - Avinash Poddar
6. A Complete Guide ToGoods and Services Tax – Sanjiv Agarwal
7. GST Law Manual – R.K.Jain
8. Hand Book On GST- Pratik Shah
9. GST Handbook to students – CA Vivek KR Agarwal, 2022, Neelam Book House.
10. GST for laymen, CA Apeshika Solanki,2021, Bloomsbury India.

### **WEBSITE**

1. <https://www.taxmann.com/academy/>
2. <https://gstcouncil.gov.in/>

### **COURSE OUTCOME**

- The students will get a general understanding of the GST law in the country
- The students will provide an Insight into practical aspects of GST
- The students will equip themselves to become tax practitioners.
- The students will be able to calculate GST at different level.

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**PART-IV SOFT SKILLS DEVELOPMENT COURSE**

**FOR ALL UG ARTS, SCIENCE, COMMERCE AND MANAGEMENT  
CHOICE BASED CREDIT SYSTEM – LEARNING OUTCOMES BASED  
CURRICULUM FRAMEWORK (CBCS - LOCF)**

**(Applicable to the candidates admitted from the academic year 2022-2023 onwards)**

**Third Year**

**PART-IV  
SOFT SKILLS DEVELOPMENT  
(Theory)**

**Semester-V**

**Code:**

**Credit: 2**

**OBJECTIVES :**

- To Develop communicative competence among the Students.
- To enhance the learner's soft skills by giving adequate exposure in LSRW and sub skills.
- To enable learners to put the life skills into practice with confidence.

**UNIT- I KNOW THYSELF / UNDERSTANDING SELF:**

Introduction to Soft skills-Self discovery-Developing positive attitude-Improving perceptions- Forming values.

**UNIT -II INTERPERSONAL SKILLS/ UNDERSTANDING OTHERS:**

Developing interpersonal relationship-Team building-group dynamics-Net working- Improved work relationship

**UNIT -III COMMUNICATION SKILLS / COMMUNICATION WITH OTHERS:**

Art of listening –Art of reading –Art of speaking –Art of writing-Art of writing e-mails e mail etiquette.

**UNIT- IV CORPORATE SKILLS / WORKING WITH OTHERS**

Oral Presentation – Memos- Note taking - Note making and preparing Minutes- Reports, Proposals, Abstracts - Technical Writing.

#### **UNIT -V SELLING SELF / JOB HUNTING**

Writing resume/cv-interview skills-Group discussion- Mock interview-Mock GD – Goal setting - Career planning

#### **UNIT - VI: CURRENT CONTOURS: (for continuous internal assessment only):**

#### **REFERENCES:**

1. N. Krishnasamy, Manju Dhariwel and Lalitha Krishnasamy(2015). Mastering Communication Skills and Soft Skills – Bloomburg.
2. Meena.K and V.Ayothi (2013) A Book on Development of Soft Skills (Soft Skills : A Road Map to Success), P.R. Publishers & Distributors,
3. Meera Banerjee and Krishna Mohan: Developing Communication Skills, Trinity Publishers- (Lakshmi Publications.
4. Alex K. (2012) Soft Skills – Know Yourself & Know the World, S.Chand & Company LTD, Ram Nagar, New Delhi- 110 055.

#### **COURSE OUTCOMES:**

- Develop listening, speaking, reading and writing skills in English.
- Enhance soft skills and engage in a range of communicative tasks and activities
- Comprehend a text and identify specific and global information
- Promote communicative ability in both spoken and written form of the language
- Develop interpersonal skills to maintain human relationship
- Develop corporate skills to promote leadership qualities and team spirit.

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**BHARATHIDASAN UNIVERSITY, TIRUCHIRAPPALLI – 620 024**

**B.A. TOURISM AND TRAVEL MANAGEMENT**

**COURSE STRUCTURE UNDER CBCS**

(Applicable to the candidates admitted from the academic year 2016-17 onwards)

Sem	Part	Course	Ins. Hours	Credit	Exam Hours	Marks		Total	
						Int.	Ext.		
<b>I</b>	I	Language Course – I (LC) Tamil*/Other Language+#	6	3	3	25	75	100	
	II	English Language Course – I (ELC)	6	3	3	25	75	100	
	III	<b>Core Course – I (CC)</b> Principles of Tourism		6	5	3	25	75	100
		<b>Core Course – II (CC)</b> Geography of Tourism		6	5	3	25	75	100
		<b>Allied Course – I (AC)</b> Cultural History of India upto 1206 A.D.		4	3	3	25	75	100
	IV	Value Education	2	2	3	25	75	100	
	<b>Total</b>			<b>30</b>	<b>21</b>				<b>600</b>
<b>II</b>	I	Language Course – II (LC) Tamil*/Other Language+#	6	3	3	25	75	100	
	II	English Language Course – II (ELC)	6	3	3	25	75	100	
	III	<b>Core Course – III (CC)</b> Indian Tourist Panorama		6	5	3	25	75	100
		<b>Core Course – IV (CC)</b> <b>Tourism Management</b>		6	5	3	25	75	100
		<b>Allied Course – II (AC)</b> Cultural History of India from 1206 to 1857 A.D.		4	3	3	25	75	100
	IV	Environmental Studies	2	2	3	25	75	100	
	<b>Total</b>			<b>30</b>	<b>21</b>				<b>600</b>

<b>III</b>	I	Language Course – III (LC) Tamil*/Other Language+#	6	3	3	25	75	100
	II	English Language Course – III (ELC)	6	3	3	25	75	100
	III	<b>Core Course – V (CC)</b> Tourism and Transport	6	5	3	25	75	100
		<b>Core Course – VI (CC)</b> Tourism Potentials in Tamilnadu	6	5	3	25	75	100
		<b>Allied Course – III (AC)</b> Political and Cultural History of India from 1857 to 1947 A.D.	4	3	3	25	75	100
	IV	Non Major Elective I – For those who studies Tamil under Part I a) Basic Tamil for other language students b) Special Tamil for those who studied Tamil upto 10 <sup>th</sup> , +2 but opt for other languages in degree programme c) <b>Basics of Tourism</b>	2	2	3	25	75	100
<b>Total</b>			<b>30</b>	<b>21</b>				<b>600</b>
<b>IV</b>	I	Language Course – IV (LC) Tamil*/Other Language+#	6	3	3	25	75	100
	II	English Language Course – IV (ELC)	6	3	3	25	75	100
	III	<b>Core Course – VII (CC)</b> Emerging Concepts for Effective Tourism	5	5	3	25	75	100
		<b>Core Course – VIII (CC)</b> Ticketing Management	5	5	3	25	75	100
		<b>Allied Course – IV (AC)</b> Cultural History of Tamilnadu upto 1947	4	3	3	25	75	100
	IV	Non Major Elective II – For those who studies Tamil under Part I a) Basic Tamil for other language students b) Special Tamil for those who studied Tamil upto 10 <sup>th</sup> , +2 but opt for other languages in degree programme c) <b>Cultural Tourism</b>	2	2	3	25	75	100
	V	Skill Based Elective - I	2	2	3	25	75	100
<b>Total</b>			<b>30</b>	<b>23</b>				<b>700</b>

<b>V</b>	<b>III</b>	<b>Core Course – IX (CC)</b> Tourism and Travel Agencies	5	5	3	25	75	100
		<b>Core Course – X (CC)</b> Hospitality Management	5	5	3	25	75	100
		<b>Core Course – XI (CC)</b> Tourism and Advertising	5	5	3	25	75	100
		<b>Core Course – XII (CC)</b> Sports and Health Tourism	5	5	3	25	75	100
		Major Based Elective – I History of Indian Arts - I	4	3	3	25	75	100
	<b>IV</b>	Skill Based Elective – II	2	2	3	25	75	100
	<b>VI</b>	Skill Based Elective – III	2	2	3	25	75	100
		Soft Skills Development	2	2	3	25	75	100
		<b>Total</b>	<b>30</b>	<b>29</b>				<b>800</b>
<b>VI</b>	<b>III</b>	<b>Core Course – XIII (CC)</b> Information Technology and Tourism	6	5	3	25	75	100
		<b>Core Course – XIV (CC)</b> Tourism Marketing	6	5	3	25	75	100
		<b>Core Course – XV(CC)</b> Economics of Tourism	6	5	3	25	75	100
		Major Based Elective – II History of Indian Arts - II	5	4	3	25	75	100
		Major Based Elective – III Eco Tourism	6	4	3	25	75	100
	<b>V</b>	Extension Activities	-	1	-	-	-	-
		Gender Studies	1	1	3	25	75	100
		<b>Total</b>	<b>30</b>	<b>25</b>				<b>600</b>
	<b>Grand Total</b>	<b>180</b>	<b>140</b>				<b>3900</b>	

<b>Language Part – I</b>	-	<b>4</b>
<b>English Part –II</b>	-	<b>4</b>
<b>Core Paper</b>	-	<b>15</b>
<b>Allied Paper</b>	-	<b>4</b>
<b>Non-Major Elective</b>	-	<b>2</b>
<b>Skill Based Elective</b>	-	<b>3</b>
<b>Major Based Elective</b>	-	<b>3</b>
<b>Environmental Studies-1</b>		
<b>Value Education</b>	-	<b>1</b>
<b>Soft Skill Development-1</b>		
<b>Gender Studies</b>	-	<b>1</b>
<b>Extension Activities</b>	-	<b>1 (Credit only)</b>

\* for those who studied Tamil upto 10<sup>th</sup> +2 (Regular Stream)

+ Syllabus for other Languages should be on par with Tamil at degree level

# those who studied Tamil upto 10<sup>th</sup> +2 but opt for other languages in degree level under Part I should study special Tamil in Part IV

\*\* Extension Activities shall be out side instruction hours

Non Major Elective I & II – for those who studied Tamil under Part I

- Basic Tamil I & II for other language students
- Special Tamil I & II for those who studied Tamil upto 10<sup>th</sup> or +2 but opt for other languages in degree programme

**Note:**

1. Theory                      Internal              25 marks                      External              75 marks

2. Separate passing minimum is prescribed for Internal and External

- The passing minimum for CIA shall be 40% out of 25 marks (i.e. 10 marks)
- The passing minimum for University Examinations shall be 40% out of 75 marks (i.e. 30 marks)

## CORE COURSE – I

### PRINCIPLES OF TOURISM

#### Objectives:

1. To understand the basic concepts of tourism
2. To know the types of tourism
3. To identify the components of tourism

**UNIT-I :** **Definition and concept of Tourism:** Definition, Nature, Characteristics, Tourism factors, frame work of tourism.

**UNIT-II :** **Types of Tourism:** Cultural, Business, spiritual, health, sports, adventure, educational tourisms etc.,

**UNIT-III :** **Travel Through the Ages :** A Historical perspective of travels and journeys, Renaissance and the spirit of enquiry, ancient travelers, pilgrims, truth seekers and merchants, adventures, travelogues and other writings, concepts of annual holiday, the autonomy of wander, motivation and urges, elements of tourism encouragement of domestic tourists, paid holidays and tourism.

**UNIT-IV :** **Components of Tourism:** 5A's – attractions, accommodation, accessibility, amenities and activities.

**UNIT-V :** **World, National and Regional Tourist organizations:** UNWTO, PATA, IATA, IATO, TAAI, ICAO, NTO, ITDC, TTDC, KTDC, PTDC, ATDC

#### Reference Books :

1. Burkart and Melik, **Tourism -Past, Present and Future**, London, 1995.
2. R.M. Kaul, **Dynamics of Tourism – A Trilogy**, Vol.I., New Delhi, 1997.
3. Seth Pran Nath, **Successful Tourism Practices**, Vol.I., New Delhi, 1997.

## CORE COURSE II GEOGRAPHY OF TOURISM

### Objectives:

1. To know the geographical divisions of India
2. To understand the importance of the beaches and ports of the country rearing ou the tourism of the country
3. To realize that agriculture contributing to the growth of tourism

**UNIT-I :**     **Geography and Tourism:** Geographical divisions of India – the Mountains, the Great Plains, the central and the Peninsular Plateau, the coast and islands .

**UNIT-II :**     Impact of geographical divisions and Climate factors on tourism, Impact on life and Culture of the people – migration, employment and infrastructure development.

**UNIT-III :**    **Geographical divisions and Tourism**  
Urban centres and cities, rural areas, - Mountains – Hill Stations – Kashmir, Srinagar, Shimla, Dalhousie, Manali, Kulu Valley, Nainital, Darjeeling, Mt. Abu, Mathoran, Panchagani, Mahabaleshwar, Ooty, Kodaikanal.

**UNIT-IV :**    **Beaches** – Puri, Konark, Gopalpur-on-sea, Juhu, Manori, Goa, Colva and Benaulim, Visakhapatnam, Chennai, Kovalam, Mahabalipuram, Pondicherry, Thiruvananthapuram, Remeshwaram, Trichendur & Kanyakumari, - **Ports** – Mumbai, Kolkata, Kochi, Kandia, Chennai, Marmagoa, Paradeep, Visakhapatnam, Tuticorin, Tranquebar – **Islands:** Andaman and Nicobar and Lakshadweep Islands

**UNIT-V :**     Agri Tourism  
Plantations – Tea, Coffee, Cardamom, Pepper and Rubber – Horticulture and Floriculture.

### Reference Books

1. Bhattacharya Nirmal, Jeyaraman. K., **Indian Economy and Geography of India**, New Delhi, 1995.
2. Gupta, VK., **Tourism in India**, New Delhi, 1987.
3. Sharma, T.C., O. Court into, **Economic and Commercial Geography**, New Delhi, 1998.
4. Singh, R.L., **India a Regional Geography**, New Delhi, 1998.
5. Wright Gillian, **Hill Stations of India**, Hong Kong, 1998.



## ALLIED COURSE – I

### CULTURAL HISTORY OF INDIA UPTO 1206 A.D.

#### Objectives:

1. To study the culture of ancient India
2. To understand the legacy of Buddhism and Jainism contributing to the development of tourism in India
3. To analyse the various schools of art

**UNIT-I :**     **Culture in ancient India** : Sources of Ancient History - The Indus Valley Civilization – Origin – Sites, town planning, architecture, trade and industry, and science.

**UNIT-II :**     **Vedic Civilization** – Geography, social life, economic conditions, religion and philosophy, literature and science.

**UNIT-III :**    **Jainism and Buddhism** : Origin and doctrines of Jainism and Buddhism – decline of Buddhism and Jainism – Legacy of Buddhism and Jainism to Indian culture.

**UNIT-IV :**    **The age of the Mauryas** – Socio-Economic conditions and Ashoka’s Policy of Dharma – The Kushans: Gandhara and Mathura Schools of art and architecture – Science and Technology.

**UNIT-V :**     **The age of the Guptas** – Socio-economic conditions, religion, literature, art and architecture: Harshavardhana of Pushyabhuti dynasty – Religion, art, architecture and literature - **The Rajputs** - Socio-economic conditions, religion, literature, art and architecture.

#### References

1. A.L. Basham, The wonder that was India, Grow Press, New York, 1954.
2. “-----“, Aspects of Ancient Indian Culture. Asia Publishing House, Delhi, 1970.
3. “-----“, Studies in Indian History and Culture , Sambodi , Culcutta, 1914.
4. D.D. Koasambi, The Culture and Civilization of Ancient India: In Historical Outline Vikas, New Delhi, 1971.
5. R.S. Sharma, Material Culture and Social Formation in Ancient India, MacMillan, New Delhi, 1983.
6. “-----“, Indian Feudalism, Orient Longman, New Delhi, 1978.
7. R.C. Majumdar (ed.), History and Culture of Indian People, Bharatiya Vidya Bhavan Bombay, 1960.
8. R.C. Majumdar and Srivastva, History of India (From 320 to 1206 A.D.), Surjeet Book Depot, New Delhi, 1996.

9. A. Thapar Romila, History of India, Vol.I, Orient Longman, New Delhi, 1978.
10. V. Shinde, Early Settlements in the Central Tapi Basin, Munshiram Manoharlal, New Delhi, 1998.
11. J.SE. Swain, A History of World Civilization, Eurasia Publishing House Pvt. Ltd, New Delhi, 1994.
12. Kalpana, Rajaram and R. Vidhya, Facet of Indian Culture, spectrum Books, New Delhi, 2013.
13. K.K. Pillay, Tamilaga Varalaru: Makkalum Panpadum (Tamil), International Institute of Tamil Studies, 2002.
14. Mailai Seeni Venkatasamy, Tamilnadu History series 1-9 (Tamil), Amiltham Pathipakam, Chennai, 2008.
15. Jawaharlal Nehru, The Discovery of India, Oxford University Press, 21st Impression, New Delhi, 2001.

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## CORE COURSE – III

### INDIAN TOURIST PANORAMA

#### Objectives:

1. To know the various fairs and festivals of India
2. To understand the importance of wild life sanctuaries and national parks
3. To obtain the knowledge of tourism products

- UNIT-I :** Fairs and festivals of India - Performing arts :dance, drama and music
- UNIT-II :** Museums, Galleries and other Institutions - Indian customs, manners and etiquettes.
- UNIT-III :** Wild Life sanctuaries, National parks, Safaris, Mountaineering, Trekking, Skiing, Surfing, Ballooning and Boating
- UNIT-IV :** Duty free shops - Tourism Promotional Fairs – Entertainment: Amusements and theme parks - Night life: gambling, casinos
- UNIT-V :** Handicrafts - Metalwork, Stoneware, Wood carving, Furniture, Jewellery, Dolls, Musical instrument, Terracotta.

#### References

1. Manoj Das, India :A Tourist Paradise
2. Guide Book of South India, Swami publications, Tirunelveli
3. Tourism Department publication
4. Fodors Guide to India, London.
5. Ratandeep, Tourist India.
6. B.S. Badam, Impact of Tourism in South India.
6. “-----“, Impact of Tourism in South India.
7. “-----“, Tourism in India.

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**CORE COURSE – IV**  
**TOURISM MANAGEMENT**

**Objectives:**

1. To know the concepts of management in tourism industry
2. To study the development of tourism in India
3. To realize the importance of tourism and job opportunities in the field.

**UNIT- I :**     **Introduction** – Concept of Management in Tourism Industry – Meaning and Measurements of Tourism defined by various organizations – Socio-economic importance of Tourism.

**UNIT-II :**     **Development of Tourism in India** – Pre-Independence and Post-Independence Periods – Role of Private sector and Public sector - Motivation for Travel – Factors responsible for Travel

**UNIT-III :**    **Planning** – Nature, Scope, Process, Steps, Types and Limitations of planning- Importance of Tourism Planning - Organizing process – Departmentation – Organisation system – Organisation Structure – authority and relationship.

**UNIT-IV :**    **Staffing and job design in Tourism** – Nature and purpose of staffing – Manpower planning – Recruitment – Selection and training of personnel – Performance appraisal – Methods of performance appraisal - Leadership – Conflict management – Team management – Decision making.

**UNIT-V :**     **Management in the service industry** – Key elements of managerial skills - Crisis management – Strategic management – Management challenges in tourism - Financial Management in Tourism.

**References**

1. Akshay Kumar, Tourism Management
2. P.N. Seth, Tourism Management.
3. A.K., Bhatia, Tourism Development – Principles and Practices, New Delhi, 1982.
4. K.M., Menon, Tourism Management in India, Jaipur, 1999

## ALLIED COURSE – II

### CULTURAL HISTORY OF INDIA FROM 1206 TO 1857 A.D.

#### Objectives:

1. To study the social life of the people of India in various periods
2. To study the religious movements
3. To know art and architecture of medieval India

**UNIT-I :** **Concise History:** Delhi Sultanate –Vijayanagar and Bahmini Kingdoms, Mughals –Marathas – Sikhs – Advent of the Europeans : Portuguese – Dutch – French – Danish – English.

**UNIT-II :** Social Life under the Delhi Sultanate – Vijayanagar and Bahmini Rulers – Mughals - Marathas.

**UNIT-III :** Economic Activities in Medieval India, Agriculture, Industry, Trade and Commerce.

**UNIT-IV :** Religion and Philosophy of Medieval India – Bhakti movement, Sufism, Sikhism

**UNIT-V :** Art and Architecture, Literature, Sculpture – Fine Arts under Delhi Sultanate, Vijayanagar and Bhamini Rulers – Mughals and Marathas.

#### References

1. Ishwari Prasad – A short History of Muslim rule
2. Habib, Irfan(ed) – Researches in the History of India 1200 –1750 (Delhi)
3. Habib Irfan(ed) – Agrarian system of Mughal India
4. Majumdar, R.C.(ed), History and culture of Indian People, Bhartiya Vidya Bhavan, Bombay, 1960.
5. Srivatsava – The Mughal empire 1526 – 1803 A.D.
6. Sathianathier – Political and cultural History of India, Volume - I & II
7. Basham, A.L. – The wonder that was India
8. Tarachand – State and society in Manual period
9. T.R. Venkatraman – Mughal of Indian History Volume – I
10. V.D. Mahajan, Mughal Rule in India, S. Chand & Sons, New Delhi.
11. S.M. Edwards, The History of India as Told by its Own Historians, 8Vols, Trubner, London, 1877.

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## CORE COURSE – V

### TOURISM AND TRANSPORT

#### Objectives:

1. To gain the knowledge of various mode of transports
2. To realize the economic importance of tourism to the growth of Indian economy

**UNIT-I :** **Air Transportation:** Air line Industry, Present Policies, Practices and Laws Pertaining to Air Lines Licensing of carriers, Future Air Transportation Industry – Problems

**UNIT-II :** **Road Transport :** Approval of Travel Agencies, Tour Operators, Transport Operators, Car hire companies, State and inter – State bus and coach network - Regional Transport Authority, Transport & Insurance documents, Contract Carriage and State, Carriage All India permits

**UNIT-III :** **Rail Transport:** Major Railway system of World, British Rail, Euro Rail, Types of tours available in India, Indrail Pass, Special Schemes and Package available, Palace on wheels and Royal Orient, Planning of Itineraries on Indian Railways Reservation, Procedures GSAs abroad, Facilities Offered by Railways, Rail Yatri Niwas, Tourist Police, Railway Tourist Guide

**UNIT-IV :** **Water Transport:** History of Water Transport, Cruise Liners, Ferries, Hovercrafts, River and Canal Boats

**UNIT-V :** **Travel Formalities:** Passport, Visa, Health Records, Customs and Taxes, Insurances - Preparation of Itineraries - Quotations and Tariffs, FITs and GITs, Rates and Comparisons, Costing, Routing.

#### References

1. Howell David, An Introduction to Travel and Tourism Industry, 1993
  2. Gee Chuck Y. The Travel Industry, New York 1989
  3. Travel Information Manual (TIM)
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## CORE COURSE – VI

### TOURISM POTENTIALS IN TAMILNADU

#### Objectives:

1. To study the tourism potentials of Tamilnadu
2. To understand the significance of tourist centres of Tamilnadu
3. To learn the functions of TTDC

**UNIT-I :**     **Tourism Potentials** : Natural, geographical conditions of Tamilnadu - Historical and Cultural festivals – Bird sanctuaries – Wild life sanctuaries – Beaches.

**UNIT-II :**     **Important Tourist spots and their significances** : Chennai, Madurai, Trichy, Kumbakonam, Tanjore, Chidambaram, Kanyakumari, Kodaikanal, Ooty etc.

**UNIT-III :**    **TTDC** : Organisation and its functions – transports divisions – Hotel industries – Tour arrangements – Collaboration with Travel agencies

**UNIT-IV :**    **Tourism and State economy** – Foreign exchange – balance of payment – planning and development.

**UNIT-V :**     UNESCO Heritage centres in Tamilnadu.

#### References

1. S. Rajasekaranthangamani, **Tourism (Tamil)**
2. A. Devanesan, Tourism Products.
3. Manorama Year Book, 2015.

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## **ALLIED COURSE – III**

### **POLITICAL AND CULTURAL HISTORY OF INDIA FROM 1857 TO 1947 A.D.**

**Objectives:**

1. To study the political and cultural history of modern India
2. To analyse the works of religious reform movements
3. To realize the sacrifices of freedom fighters

**UNIT-I :** Queen’s Proclamation – 1858 Act – 1861 Act – Lytton’s viceroyalty – Ripon and Local – Self-government.

**UNIT-II :** Socio-religious Reform Movements – Brahmo Samaj – Arya Samaj – The Ramakrishna Movement – The Theosophical Movement – Aligarh Muslim reform movements.

**UNIT-III :** Emergence of Indian Nationalism: Causes – Leadership – Moderates achievements – 1892 Act.

**UNIT-IV :** The Swadeshi Movement – Tilak, Bipin Chandra Pal, Lala Lajpat Rai – 1909 Act – Annie Besant and Home Rule.

**UNIT-V :** Gandhian Era: Non-cooperation Movement – Civil Disobedience Movement – Quit India Movement – Indian Independence – 1919 and 1935 Acts – Growth of Education under the British – Development of Press and Journals – Development of Local Self Government – Development of Trade, Commerce and Agriculture.



## References

1. R.C. Agarwal and Mahesh Bhatnagar, Constitutional Development and National Movement of India, S. Chand & Company Ltd., New Delhi, 2006.
2. Dharam Chand Gupta, Indian National Movement and Constitutional Development, Vikas Publishing House Pvt. Ltd., Noida, 1983.
3. Mahendra Kumar Talware, History of National Movement and Constitutional Development of India.
4. Bipin Chandra et.al., India's Struggle for Independence, Penguin India, Delhi, 2000.
5. Sekhar Bandyopadhyay, From Plassey to Partition: A History of Modern India, Orient Blackswan, Hyderabad, 2004.
6. Larry Collins and Dominique Lapierre, Freedom at Midnight, 7th Edition, S. Chand & Company Ltd, New Delhi, 2011.
7. Maulana Abul Kalam Azad, India Wins Freedom, I Edition, Orient Blackswan, Hyderabad, 2009.
8. Rajendra Prasad, India Divided, Hind Kitabs Limited, Bombay, 1947.
9. V.D. Mahajan, Modern Indian History, **S. Chand Publisher, New Delhi, 2010.**
10. L. Prasad, Indian National Movement, Lakshmi Narain Agarwak, New Delhi, 2001.
11. N. Jayapalan, History of the Freedom Movement: 1857 to 1947, Atlantic Publishers & Distributors (P) Limited, 2000.
12. L.P. Sharma, LP Sharma, Indian national Movement and Constitutional Development, Sterling Book House, Mumbai, 2010.

**NON MAJOR ELECTIVE – I**  
**BASICS OF TOURISM**

**Objectives:**

1. To know the definition and concepts of tourism
2. To understand the types of tourism
3. To analyse the components of tourism

**UNIT-I :** **Definition and concept of Tourism:** Definition, Nature, Characteristics, Tourism factors, frame work of tourism.

**UNIT-II :** **Types of Tourism:** Cultural, Business, spiritual, health, sports, adventure, educational tourisms etc.,

**UNIT-III :** **Travel Formalities:** Passport, Visa, Health Records, Customs and Taxes, Insurances - Preparation of Itineraries - Quotations and Tariffs, FITs and GITs, Rates and Comparisons, Costing, Routing.

**UNIT-IV :** **Components of Tourism:** 5A's – attractions, accommodation, accessibility, amenities and activities.

**UNIT-V :** **World, National and Regional Tourist organizations:** UNWTO, PATA, IATA, IATO, TAAI, ICAO, NTO, ITDC, TTDC, KTDC, PTDC, ATDC

**Reference Books :**

1. Burkart and Melik, **Tourism -Past, Present and Future**, London, 1995.
2. R.M. Kaul, **Dynamics of Tourism – A Triology**, Vol.I., New Delhi, 1997.
3. Seth Pran Nath, **Successful Tourism Practices**, Vol.I., New Delhi, 1997.

## CORE COURSE – VII

### EMERGING CONCEPTS FOR EFFECTIVE TOURISM

#### Objectives:

1. To study what is mass tourism?
2. To understand the various facets of Health tourism
3. To gain the knowledge of green, heritage and adventure tourism

**UNIT-I :** **Mass Tourism :** Emergence of Mass Tourism in Global Level and Indian condition –Causes-Spending- Comparison, increase of real income- Hi-tech easy travel for formalities-Globalization in Travel. Government of India Promotional activities.

**UNIT-II :** **Health Tourism :** Concept of Health Tourism- Causes for the growth of globalize Hi- tech Industry, I. T., banking Research organization. Health – Cost – cheaper in India and TamilNadu- availability - attracts the Foreigners and NRI arrival to India - Yoga Natural medicines, Herbs, Natural therapy

**UNIT-III :** **Green Tourism:** Farm tourism and Nature based tourism – Responsible tourism - Rio Declaration of Environment and Development – Sustainable development of tourism – Concept of carrying capacity.

**UNIT-IV :** **Heritage Tourism:** Rural tourism – Village tourism – Cuisine tourism - Existence of various Culture of India – The manifestation of Indian Cultures like dance, drama and Performing Arts and fair and Festival Melas - folk lore.

**UNIT-V :** **Adventure Tourism:** Concept of Adventure Tourism – Air, Water and land: Trekking, River rafting, yachting, canoeing, Bungee Jumping, Hang gliding, rock climbing, Skiing - Local adventure: Jellikattu in TamilNadu, Onam Boat race.

#### References

1. A.K. Battia - International Tourism Management
2. Seth Pram Nath –Fundamental of Tourism, Sterling Publisher, New Delhi.
3. Praveen Seth, Tourism for the Next Millennium ,New Delhi, 1999.
4. Basham A.L, A cultural history of India.
5. Sharma- Tourism Policy and Planning.

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## CORE COURSE – VIII

### TICKETING MANAGEMENT

#### Objectives:

1. To know the ticketing process of different mode of transports
2. To study the foreign exchange management
3. To understand the fare construction

**UNIT-I :** **Air Travel Process and Practices:** Air Travel, International Carriers, Domestic Carriers, Air Transport Regulations , Five Freedom of Air, Airport Handling Procedure. Reservation Practices, Children and infants ,Restricted and disable Passengers, Changes Alterations in Schedules, Stand by Travel Passenger Check in, Cancellation and Delays, Checked Baggage. The weight /Piece system, Excess Baggage Charge, Special Charge, Pet Transport Policy, Special Meals, Excess Mileage Percentage.

**UNIT-II :** **Basic Elements of Air Fares and Constructions:** Class of Service , Fare basis customs user Fees, Airport Taxes, Miscellaneous Charges, Fare Rules, Calculation, Special Air Fares, Ticket Issuance, Travel Related Terminology, Mileage Percentage

**UNIT-III :** **Air Ticketing Techniques:** Domestic & International : - Airline Tickets, Tickets coupons, Air ticket information , Air Ticket related traffic documents PTA, REN , Chartered and Group travel. . Ticket revalidation, Booking a tour, How to Procure traffic documents Tour order, Ticket exchange notice ,Cash refund notice, Credit card refund notice Reservation sheets /cards, Airline Reservation.

**UNIT-IV :** **Foreign Exchange Management:** Fore Management for Enterprise, Familiarization Travel related Foreign exchange regulations , currency conversions FEMA Act 2000, Tariff Terminology, FDI in Tourism Industry

**UNIT-V :** **Fare Construction with extra mileage** allowance and extra mileage Principle, highest Intermediates Point (HIP), circle trip minimum (CTM), Back Haul Check, Add on , Fare Construction Terminology, Fare calculation on a hand ticket , Sector mileages, Basic Principles of international air fares and ticketing . How to use neutral unit constructions to calculate fares.

#### References

1. Negi, Jagmohan, Air Travel / Ticketing e Fare Construction “,Kanishka Publishers, New Delhi 2004.
2. Sethi, Praveen. ,Strategies For Future of Travel e Tourism, Rajat Publication, New Delhi, 1999.
3. ABC World wide Airways Guide {Red /Blue }
4. FEMA Act 2000.

## ALLIED COURSE – IV

### CULTURAL HISTORY OF TAMILNADU UPTO 1947

#### Objectives:

1. To study the sources of Tamilnadu
2. To know the contributions of rulers to the cultural development of Tamilnadu

- UNIT-I :** **Sources:** Archaeology – Antiquities – Epigraphs – Numismatics Literature: Tamil Classics – Eight Anthologies – Ten Idylls – Didactic Works - Sangam Age: The five-fold classification of lands – Tinai Concept – Kurinchi-Mullai-Marutam-Neytal and Palai – State and Ruler: Ventar, Mannar, Sirur- mannar and Kuru-nila-mannar Position of women – Trade and Commerce.
- UNIT-II :** Kalabrahms's Role in Tamil Country – Bhakti-movement: Alvar-s and Nayanmar-s – Development of Tamil music – Bhakti Literature Devaram – Nalayira- divya-brabhandam - Pallava-s Architecture: Cave temples – Monolithic cave temples – Structural Temples – Mamallapuram – Stucco figures in caves.
- UNIT-III :** Emergence of the Chola-s: Development of Architecture: Grand Temple in Thanjavur-Gangai-konda-chola-puram-Darasuram – Paintings in Thanjavur temple – Iconography. Emergence of the Second Pandya Empire: Renovation of the temples – introduction of the Gopura-s-Coming of Muslims.
- UNIT-IV :** Tamil Country under Vijayanagra Empire: Economic and social changes – Changes in Architecture – Thousand pillared halls – Monolithic grand pillars – Circumbulation around the temples – Introduction of Dasara festivals – Paintings of Mahabharata and Ramayana Scenes - Nayakka-s: Madurai Nayakka-s-Thanjavur Nayakka-s and Chenji Nayakka-s – Introduction of Mandapa in temple premises – accommodation of craft groups in temples – Nayakka paintings on ceilings of Temples – paintings of puranic scenes.
- UNIT-V :** Rise and fall of the Palayakkarar - Poligar system – Local Chieftains – Padikaval system: Perum-Padikaval and Siru-Padikaval – South Indian Rebellion. Arrival of Europeans – Missionaries – Foundations of British Empire – Western education – emergence of middle class society – Social thinkers: Ramlingar-Iothidasar-Social Movements: Tamil renaissance – Freedom struggle – Dravidian movement.

## References

1. N. Subrahmanian, Cultural History of Tamilnadu, Vols. Udumalpet, 2005.
2. K. Rajjyan, Early Tamil Nadu: History Society and Culture, Ratna Publications. Madurai, 1993 ..... Modern Tamil Nadu: History Society and Culture, Ratna Publications, Madurai, 1993.
3. V. Kanakasabhai, Tamil Eighteen Hundred Years Ago (reprint), Asian Educational Service, New Delhi, 1982.
4. R. Sathiyathatha Aiyar, History of the Nayka of Madura (reprint), University of Madras, 1984. K.A. Nilakanta Sastri, The Pandyan Kingdom, Luzac & Co. London, 1929.
5. ...., The Colas (reprint), University of Madras, Madras, 1984.
6. ...., Foreign Notices of South India: From Megasthenes to Ma Haun, University of Madras, Madras, 1939.
7. ...., A History of South India from Prehistoric times to the fall of Vijayanagar, OUP, 1955.
8. R. Gopalan, History of the Pallavas of Kanchi, University of Madras, Madras, 1928.
9. C. Minakshi, Administration and Social Life Under the Pallavas, University of Madras, Madras, 1938.
10. N. Subramanian, Sangam Polity, Asia Publishing House, Bombay, 1966.
11. S. Singaravelu, A Social Life of the Tamils, University of Malaya, 1966.
12. K. Kailasapathy, Tamil Heroic Poetry, OUP, London, 1968.
13. K.K.Pillay, History of Tamil Nadu: People and Culture (in Tamil) (reprint) IITS, Chennai, 2000. ...., A Social History of the Tamils, University of Madras, Madras, 1967.
14. ...., History of South India, Vols. (in Tamil (reprint), Palaniyappa Brothers, Tiruchirappalli, 1996.
15. A.Krishnasami Pillai, Tamil Country under Vijayanagar, Annamalai University, Annamalainagar, 1964.
16. S.Kadirvelu, A History of the Maravas, Madurai, 1977.
17. Burton Stein, Peasant State and Society in Medieval South India, OUP, New Delhi, 1980. V.T.Chellam, Tamil Nadu: History and Culture (in Tamil), Meyyapan Padippakam, Chidamparam, 2005.

## NON MAJOR ELECTIVE – II

### CULTURAL TOURISM

#### Objectives:

1. To know the various types of tourism
2. To study the significance of fairs and festivals performed by the people to the growth of tourism
3. To study the role and functions of tourism organisations

**UNIT-I :** Geography of Tourism – Cultural, historical, Sports and Adventure, Health and Relaxation – Scope for Business Tourism, Ethnic Tourism, Heritage tourism and Anthropological tourism and Eco Tourism

**UNIT-II :** Fairs, Festivals, Culinary Tradition, Craft melas, Emporia, Folklores and Traditions of the states of South, Eastern and central India – Classical Traditions of Music and Dance of India – Performing arts and yoga

**UNIT-III :** Emergence of Mass Tourism in India, Causes, History of Travel, Motivations for Travel – Role of Indian Government in promoting Tourism, Five Year Plans and Growth of tourist infrastructure

**UNIT-IV :** Tourism Organisations in India, role and significance of various agencies in promoting tourism education in India – Tourism centers for promoting culture – Sales promotion – Advertisement – Public relations – Tourism office

**UNIT-V :** Major tourist centres – Infrastructural facilities and attraction – Factors promoting and affecting Tourism – Future of Tourism

#### References

1. V.s. Agarwal, the Heritage of Indian Art, Publications Divisions, Govt. of India, New Delhi.
2. A.L. Basham, The Wonder That was India, 3<sup>rd</sup> edition, London.
3. “-----“, A Cultural History of India, Oxford University Press, New Delhi.
4. Davision Rob, Tourism Pitman, London.
5. Seth Rran Nath, Fundamentals in Tourism, Sterling Publications, New Delhi.

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## CORE COURSE – IX

### TOURISM AND TRAVEL AGENCIES

#### Objectives:

1. To understand the operational techniques
2. To study the role of travel agency and tour operation
3. To learn about the organization and working, approval Land recognition, operational systems, air travel policies, reservation and fare construction, ticketing techniques and procedures, reservation of tourism services and financial planning and control.

**UNIT-I :** **Definition** - Main functions, organization –Structure of a Travel Agency and the tour Operators – Different types of travel agents and their responsibilities – Procedures For becoming a travel agency and tour operators in India -tour operation techniques.

**UNIT-II :** **Tourism Offices in India** - Functions - Tourist Overseas offices and function – Criteria. For opening Overseas Offices -Ministry of Tourism –Travel Corporation of India – Tourism Development Corporation of India (ITDC) - Tamil Nadu Tourism Development Corporation and its functions

**UNIT-III :** **Tourism Transport** – Role of Travel Agents and their business in Tourism Transport - Road Transport in India – Indian Railways - Its organization – Booking and Concession – Indrail Pass –Palace on Wheels – Travel by Sea : Cruising.

**UNIT-IV :** **Air Travel Policies** - Civil Aviation in India- Air India - Indian Airlines – Vaydutt Pawan Hans –International Airport Authority of India {IAAI} and National Airport Authority of India (NAAI) Air Taxes Operations (ATOCS)- Airlines- Computerized Reservation System (CRS) fare construction –Air Ticketing tickets and Procedures

**UNIT-V :** **Accommodation** –The New Hotels - Hotel Operation – New Accommodation Concepts Condominium Hostels - Hotel Management – Hoteliering in India- major Indian Chains FHRAI (Federation of Hotels and Restaurants Association off India) A case History of a successful hotel groups in India - Compulsory Tour to Historical places - it should be given for submitting a report on Tour.

#### References

1. A,K, Bhatia, Tourism in India ; New Delhi 1978.
2. Pram Nath Seth, An Introduction to Travel and Tourism , New Delhi, 1997.
3. Jagmohan Nei , Travel Agency and Toru Operators Business, New Delhi 1997.
4. Peter Michael , International Tourism , London, 1969.
5. Morrison Mill, Tourism System, Prentice Hall, 1990.

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## CORE COURSE – X

### HOSPITALITY MANAGEMENT

#### Objectives:

1. To understand the operational techniques
2. To study the role of travel agency and tour operation
3. To learn about the organization and working, approval Land recognition, operational systems, air travel policies, reservation and fare construction, ticketing techniques and procedures, reservation of tourism services and financial planning and control.

**UNIT-I :** **Classification of Hotels according to location, size ,length of stay, facilities they offer** - Other types of operation –owner operated, partnership. Company owned, referral Hotels. Franchise, Management contract, chain hotels - Other types of Accommodation -Apart Hotels, Atriums, Hospo hotels, All suite hotel, heritage hotel , Condominium hotels

**UNIT-II :** **Organization of a Hotel** – (Small, Medium, Large) - Duties and responsibilities of various personnel \* Qualities and attitudes of various Hotel Staff - Duties and Responsibilities of various Hotel Staff - Types of Rooms , Types of Plans ,Types of Rates - Sources of Reservation Modes of Reservation Central reservation System - Types of reservation 1 . Guaranteed reservation 2. Take of Place Booking 3. Group reservation 4.Reservation - Records - Reservation – Confirmation, Amendment, Cancellation , Forecasting, Room availability, overbooking - Registration – (F.I.T. Group, Crew, VIP, VVIPS) - Rooming a guest - Different options for check in

**UNIT-III :** **Food and Beverage Management** : Restaurant –types, Layout, service - Service Equipment- Furniture ,Furnishings, Tableware, Glassware, Cutlery and Crockery - Food Service – Types of Service, taking an order and billing - Liquor Service – Basic Service of alcoholic and non alcoholic beverages - Menu –Knowledge , accompaniments, garnishes.

**UNIT-IV :** **House Keeping** : Role of House keeping in hospitality industry - Layout – Organization structure of House Keeping Dept, Staff duties - Classification / types of equipment - Cleaning Agents - Operational areas of house keeping department (Guest Room, Corridor, Public Area etc) - Cleaning Procedure & Frequency : Daily Cleaning of Various areas Weekly Cleaning- Schedule and Records Periodic Cleaning –Schedule and Records Special Cleaning- Schedule and Records □ Keys and Key control /Lost and found  
Cleaning of Various Surface Rules on a Guest Floor, Bed making, Rooms, Supplies, Special Services \*Hygiene, Sanitation and Safety Practices.

**UNIT-V :** Restaurants – Food Specialty – North India, South India – Different States – Gujarat, Hyderabad, Chennai, Mumbai, Magalia, Chinese, Vegetarian – Non Vegetarian, Fast Food joins.

## References :

1. Andrews Sudhir, Front Office Training, Manual , New Delhi. 1999
2. “-----“, House Keeping Training Manual, New Delhi. 1999
3. “-----“, Food and Beverage Service Training Manual, New Delhi. 1999
4. M.N. Anand, Tourism and Hotel Industry in India, New Delhi
5. A.K.Bhatia, Tourism Development : Principles and Practices, New Delhi, 1995
6. R.N. kaul, Dynamics of Tourism : A Trilogy Vol II –Accommodation, New Delhi, 1985
7. Sushil Kumar Bhatnagar , Front Office Management
8. Bransson and Lennox, Hotel and Hospital House keeping
9. Jane Fellos, House keeping Supervision

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## **CORE COURSE – XI**

### **TOURISM AND ADVERTISING**

#### **Objectives:**

1. To analyse the impacts of advertisement for tourism promotion
2. To study the constituent of tourism publicity

**UNIT-I :** Definition and concepts in Advertising — History of Advertising — Distinction between advertising and publicity - Advertising and Propaganda — Advertising and personal selling.

**UNIT-II :** Nature and scope of Advertising - Role and effects of Advertising in a society - structure and functions of an Advertising agency - kinds of advertising - consumer - business - industrial.

**UNIT-III :** Constituents of tourism publicity - Advertising and publicity (Newspapers, Magazines, Radio, T.V. and films) Poster Display (designs and display) - Display and handicrafts.

**UNIT-IV :** Organizing conventions and exhibition series — Receptions of visitors - dissemination of information etc., - Distribution channels for tourist supply - characteristics of tourist product distribution, distributive functions.

**UNIT-V :** Forecasting techniques applied to tourist demand recasting methods and targets - Uses and abuses of advertising - Ethics of Advertising - Effective copy writing.

#### **References :**

1. Advertising - William H. Bolen, John Wileysans, 1984
2. Advertising — William M. Weilbacher, Macmillan, 1979
3. Advertising - as communication, Gillian Dyes & Methusen London
4. Advertising Management - B.S. Rathor, Himalayan Publishing House, 1984.
5. M. Natarajan, History of Journalism
6. Nathik Krishnamoorthy, History of Indian Journalism
7. Dr. Varmas Agarwal, Advertising Management, Delhi, 1988
8. Practical public relations — Sam Blact. ELBS, London
9. Publications of Iuotok. Geneva.

## **CORE COURSE – XII**

### **SPORTS AND HEALTH TOURISM**

#### **Objectives:**

1. To study the history of sports
2. To know the health aspects of tourism

**UNIT-I :** Introduction – History of Sports – Olympic movement – Origin of Olympic and up to date history – Hunting and Fishing.

**UNIT-II :** Common Wealth Games – History and Growth of Commonwealth games till date – Trekking and Mountaineering - Wildlife Tourism – Safari – Hunting and Fishing.

**UNIT-III :** Asian Games – Origin and Growth – History of Asian games up to date – How the World people are integrated and Humanism concept evolved as a result of sports tourism.

**UNIT-IV :** Health Tourism – Development of Naturopathy clinics in India – Yoga and its treatment in India – Application of meditation in everyday's life – climate and Recreation.

**UNIT-V :** Important Hill Resorts – Important Sea Resorts in India and the World – Scenic Beauty, Snowfalls, Glaciers and Lakes in India

#### **References**

1. Harish Chandra Rai, Hill Tourism – Kanishka Publishers, New Delhi.
2. Jitendra K. Sharma Types of Tourism and Ways of Recreation - Kanishka Publishers, New Delhi.
3. E.K. Murthy, Tourism Planning Concepts, approaches and Techniques – ABD Publishers, Jaipur.
4. Nikunj Tarun – Tourism Administration – Alfa Publication, New Delhi
5. Rajesh Shah – Dynamics of World Tourism Development - Raj Publishing House, Jaipur
6. Sanjeev Gupta, World Tourism in the Millennium - ABD Publishers, Jaipur.
7. G.K. Puri, Tourism and Travel Management
8. Sura's books of G.K.
9. G.K. and Current affairs from various Publications including Manorama Year Book
10. The Hindu – Daily
11. Indian Express - Daily

## **MAJOR BASED ELECTIVE – I**

### **HISTORY OF INDIAN ARTS - I**

#### **Objectives:**

1. To study the Indian arts
2. To know the value of Indian arts in tourism industry

**UNIT-I :** Indian Art : Proto historic period – Historic period – Buddhist architecture – Jain architecture

**UNIT-II :** Hindu architecture – North Indian temples – Gupta’s architecture – Temples in Deccan

**UNIT-III :** Southern Temples : Pallavas, Chola, Pandya, the Nayaks periods

**UNIT-IV :** Hoysala architecture - Belur and Halibed and the Vijayanagar architecture

**UNIT-V :** Indo-Islamic architecture – Imperial style – Provincial style and Mughal style

#### **References**

1. Vengatasamy, Temples of South India (Tamil)
2. Edith Tomary, History of Fine Arts and India and the West, New Delhi, 1989.

## CORE COURSE – XIII

### INFORMATION TECHNOLOGY AND TOURISM

#### Objectives:

1. To understand the significance of information technology in tourism industry
2. To realize the importance of communication technology in his day to day life

**UNIT-I : Communication:** Selection of Communication system – Communication process – Types – Internal – Oral – Written – Mechanical – External Linkage with tourist Communication operation system.

**UNIT-II : Information:** Collection of Data of Tourist Arrivals – Sources of information – Computer based information on tourism Travel Guide – Dissemination and information – Retrieval system – Ready Reference and long range – Reference services.

**UNIT-III : Introduction to Computer:** History – need – Advantages – Travel and information services through computer – user profile and the information profile should be maintained. Basic practical knowledge of Computer – Both In Theory and operation.

**UNIT-IV : Automation and information system:** need – multimedia – Electronics mail system – Fax – Computer Communication network District information network system , State, National and International Network system.

**UNIT-V : Customer services and computer:** Qualities of Good – Receptionist – Customer services – Computer information – Printing output to computer – computer reservation network – skills development in photography, videography and preparation of slides and film strips.

#### References:

1. R.K.Chopra – Office Management
2. P.S.Kawatra – Fundamentals of Documentation
3. L.K.Reavindra Rao – Library Automation
4. N.Subramanian – Computers
5. Sanders – Computers – To-Day.

## **CORE COURSE – XIV**

### **TOURISM MARKETING**

#### **Objectives:**

1. To Know the concepts and components of marketing
2. To understand the various P's of marketing and their relevance to tourism
3. To develop the right marketing mix for tourism, and
4. To inculcate the skills for tourism marketing.

**UNIT-I :** Definition of Marketing Concepts . Need and importance - Marketing for Tourism- the Tourism Product - Special features of Tourism Marketing - Marketing Functions- Market Research - Market Segmentation - Tourism Marketing Mix.

**UNIT-II :** Understanding the Market and the consumer Marketing Environment-Consumer Behaviour –Buyer Decision Process - Demand forecasting -Market Segmentation- Targeting -market Positioning.

**UNIT-III :** The P's of Marketing Product - Designing –Branding and Packing - New Product Development –Product Life Cycle - Price Strategies and Approaches – Places : Channels of Distribution –Promotion: Advertising-Sales Promotion –Publicity Personal Selling: Other P's.

**UNIT-IV :** Marketing of Tourism and Related Activities: Trends in Tourism Marketing - Marketing of Airlines, Hotels, Resorts Travel Agencies and Other Tourism Sub – Sectors and Product.

**UNIT-V :** Developing Marketing Skills for Tourism : Creativity -Self Self Motivation-Team Building -Personality Development Marketing Communication : Advertising Planning the Advertising Process, Advertising Agency. Selection Sales Support -Sales Support Techniques. Tourist Publicity.

#### **References**

1. A.K. Bhatia, International Tourism Management Sterling Publishers Pvt,Ltd. . 2001
2. P. Kotler,Marketing Management, Prentice Hall, D elhi.
3. S.M JHA, Tourism Marketing, Himalaya, Bombay
4. Cravens: Marketing management , AITBS, Delhi.
5. Cundiff & Still, Sales Management, Mc .Grew Hill New York

## **CORE COURSE – XV**

### **ECONOMICS OF TOURISM**

#### **Objectives:**

1. To know the economic impact of tourism
2. To realize the Socio-economic benefits and average effects of tourism.

**UNIT-I :** Meaning and Measurement of Tourism - Tourism and employment generation  
Tourism and revenue generation

**UNIT-II :** Planning and staff, Financial planning. Organizing system, Organisation structure. Authority relationship – Motivation to travel Time factor, regional planning consideration

**UNIT-III :** Tourism demand and supply. Foreign exchange and balance of payment. (BOP) through international trade on Tourism. Inflation and rate of exchange.

**UNIT-IV :** Leadership (Conflict management), team management and decision making. Individual goals and organization goals.

**UNIT-V :** Role of various Organisations: Job design Socio-economic benefits and Average effects of tourism. Tourist arrival statistical analysis. Boosting Indian economy.

#### **References:**

1. A.K. Bhatia, Tourism Development , Sterling Publisher, New Delhi.
2. R.N. KAUL, Dynamics of Tourism, Sterling Publisher, New Delhi.
3. P.N. Seth, Tourism Management Sterling Publisher, New Delhi.
4. Fairservice, Economics of Tourism, Prague, 1968
5. Economic Review of world Tourism, London, 1989
6. International Travel Statistics (Published annually), London
7. Pramnath Seth and Sushma seth Bhat, An Introduction to Travel and Tourism.
8. Gill, Tourism : Economic and Social Development.



## MAJOR BASED ELECTIVE – II

### HISTORY OF INDIAN ARTS - II

#### Objectives:

1. To study the features of Indian arts pertaining to the ancient period
2. To gather knowledge of sculptures and paintings contributed by various dynasties in India

**UNIT-I :** Sculptures : Proto historic Period - Indus – Maurian period

**UNIT-II :** Sculptures : Kushans – Gandhara, Mathura and Amaravathi

**UNIT-III :** Sculptures : Chalukyas, Rashtrakutas, Pallavas, Chola, Pandya, nayaks, Marathas

**UNIT-IV :** Paintings : Cave paintings – Ajanthas, Ellora, Chithanavasal, Paintings of Chola, Nayaks and Marathas

**UNIT-V :** Mughal paintings, Rajput paintings, Pahari paintings – Modern paintings.

#### References

1. N. Subrahmanian, Cultural History of Tamilnadu, Vols. Udumalpet, 2005.
2. K. Rajyyan, Early Tamil Nadu: History Society and Culture, Ratna Publications. Madurai, 1993 ..... , Modern Tamil Nadu: History Society and Culture, Ratna Publications, Madurai, 1993.
3. V. Kanakasabhai, Tamil Eighteen Hundred Years Ago (reprint), Asian Educational Service, New Delhi, 1982.
4. R. Sathiyanaatha Aiyar, History of the Nayka of Madura (reprint), University of Madras, 1984. K.A. Nilakanta Sastri, The Pandyan Kingdom, Luzac & Co. London, 1929.
5. .... , The Colas (reprint), University of Madras, Madras, 1984.
6. .... , Foreign Notices of South India: Form Megasthanes to Ma Haun, University of Madras, Madras, 1939.
7. .... , A History of South India from Prehistoric times to the fall of Vijayanagar, OUP, 1955.
8. R. Gopalan, History of the Pallavas of Kanchi, University of Madras, Madras, 1928.
9. C. Minakshi, Administration and Social Life Under the Pallavas, University of Madras, Madras, 1938.
10. N. Subramanian, Sangam Polity, Asia Publishing House, Bombay, 1966.
11. S. Singaravelu, A Social Life of the Tamils, University of Malaya, 1966.

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## MAJOR BASED ELECTIVE – III

### ECO TOURISM

#### Objectives:

1. To understand the relationship of Tourism With Ecology
2. To analyze the Conflicts and interdependence and evolving and implementing Long term Sustainable Tourism Management and
3. To integrated approach for Planning and Strategies.

**UNIT-I : Basic Principles of Tourism Ecology :** Ecology and its relevance for the Tourism Sector -5 basic laws and 20 great ideas in Ecology - Basic Properties of Ecosystems and their relevance in the Context of Tourism-Diversity (Habitat, Species, Community, Ecosystems and Cultural) – absorbing Capacity Carrying. Capacity-resilience-Stability- dynamics-multi-functionality integrity and Sustainability -Ecosystem Processes- goods and Services with Special reference to Tourism activities –An overview of Tourism -Environment linkages

**UNIT-II : Human Populations , Tourism and Environment :** Introduction to human ecology- Tourism geography- Pollution ecology- Energy-Environment nexus - Non equilibrium Ecology -Ecological foot –Prints – Ecological and Socio Economic indicators -ecological economics -Eco cultural tourism and Eco cultural Tourism - Adaptive / Sustainable management of Ecosystems with Special reference to Tourism

**UNIT-III : Conservation / Restoration Ecology Ethics and Codes of Conduct with Special reference to Tourism :** Paradigm Shifts in Tourism Ecology - Tourism and habits fragmentation -management of Ecosystems - Basic Principles – Goals and Strategies with special emphasis on Tourism –Environment ethics- a Comparison of Western and traditional non –Western Conservation ethics – a and their relevance for Tourism - codes of conduct for different stake holders – Tourism Certification Programmes and Tourism Ecology.

**UNIT-IV : Tourism and Development :** Development – Definitions and broad Principles -Eco development / Sustainable development -Definitions and their relevance for Tourism, Common Property resources and their management of tourism . Human wildlife tourism interactions, Alternative /Appropriate tourism typology- Eco tourism, Eco culture Tourism, Health Tourism, Heritage Tourism , Adventure Tourism. Farm Tourism , Urban Ecotourism, Eco development Tourism, Fishing Tourism Strategies and Constraints

**UNIT-V : Tourism and Environment –A Futuristic Perspective :**

Environmental education and Legislation –needs and strategies with special emphasis on Tourism –Suggestion for Long term sustainable tourism activities - institutional and Policy framework based on integrated and gender balanced approaches and poverty reduction by stakeholders participation: a critical review of tourism Policy and Ecotourism Policy of India –Tourism Planning and implementation in India -Policy alternatives for sustainable development . Sustainable tourism Planning for Ecologically sensitive areas - case studies from mountain, coastal/ island eco system.

**References :**

1. Botkin, D.B.&E.A. Keller, Environmental science - earth as a Living Planet .
2. Dasman, R.F: J.P. Milton & P.H. Freeman, Ecological Principles for Economic Development
3. T &D Johnson, Coastal recreation and Management
4. Rogers K., Conservation Ecology Managing Science/ Partnerships -
5. Singh, S.C, Impact of Tourism on mountain environment



**Prof. L. Ganesan**  
Registrar (i/c)

(Accredited with A<sup>+</sup> Grade by NAAC in the Third Cycle)

Ref. No.: 261/CCCD/BOS/C-1/2023 Date : 01.10.2023

To

The Principals of all Affiliated Colleges to Bharathidasan University  
Govt. Autonomous & Non- Autonomous, Self Financing Non -Autonomous &  
Aided Non- Autonomous Colleges

Sir/Madam,

Sub: Naan Mudhalvan – Skill Based Courses to be offered in Odd Semester- Reg.

- Ref.: 1. G.O. (D) No. 7, Higher Education(K2) Department dated : 12.01.2023.  
2. This office letter Ref.No.: 261/CCCD/BOS/C/2023 Dated: 16.02.2023.  
3. Letter received from the Director, Naan Mudhalvan Skill Development Scheme  
Bharathidasan University on 10.10.2023.  
4. Honourable Vice Chancellor Order dated: 26.10.2023.

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With reference to the above I am by direction to inform you that, the Naan Mudhalvan Skill based value added courses for ODD Semester (2 credit) has been implemented from the academic year 2023-2024 for 2021- 2022 batch – in 5<sup>th</sup> Semester and 2022-2023 batch - in 3<sup>rd</sup> semester of all UG degree programmes.

Further, you are requested to visit the following website for more details regarding courses to be offered for students in each programme:

<http://kb.naanmudhalvan.in/Course Contents ODD SEM 2023-2024>

<b>BHARATHIDASAN UNIVERSITY – NAAN MUDHALVAN COURSE MAPPING – ODD SEMESTER</b>				
<b>Generic Name</b>	<b>Course Name</b>	<b>Training Partner</b>	<b>Sem</b>	<b>Branches</b>
3 <sup>rd</sup> year students (5 <sup>th</sup> Semester)				
Accounting and Trading Essentials for Employability	FinPro	NSE Academy	5	B.Com
Management and Market Strategies for Employability	GST & Insurance	GRABB	5	BBA /B.A Economics

Advanced Technology for Employability in Lifescience - Chemistry	International Regulatory Requirement in Good Manufacturing Practices	Pharmagenie	5	Chemistry (Chem/Biochem/Ind)
Advanced Technology for Employability in Lifescience - Bio Tech/ Microbiology	PCR Technology	TABS (Biversity)	5	Bio Tech/ Microbiology
Marketing and Design Tools	Digital Marketing	Wisely Wise	5	Other Branches (History, Geography, Social Work, Sociology, Pub.Admin, Political Sci, Fashion Design Etc)
Cloud and IT Essentials for Employability	Foundation on Cloud	IBM Skills Build (CSR)	5	CS/IT/BCA
Computational Intelligence for Employability	Fundamentals of Data Analytics with Tableau	Smartbridge	5	Maths / Statistics
Advanced Technology for Employability in Lifescience - Zoology	International Regulatory Requirement in Clinical Trial and Data Management	Pharmagenie	5	Zoology, Food Science, Nutrition & Botany
Technical Skills for Employability	Fundamentals of Data Analytics with Tableau	Smartbridge	5	Physics / Electronics
Marketing and Design Tools	Content writing and Marketing	STEP from The Hindu Group	5	Languages (English, Tamil, Tourism and Travel, Journalism Etc)
2 <sup>nd</sup> year students (3 <sup>rd</sup> Semester)				
Programming Essentials for Employability	Fundamentals of coding and cloud	Smartbridge (CSR)	3	CS/IT/BCA
Digital Skills for Employability	Microsoft Digital Skills	Microsoft	3	All Branches Except CS/IT/BCA

**Note: Aided Autonomous and Self- Financing Autonomous Colleges are exclude in this Scheme.**

Copy To:

*Harini*

REGISTRAR i/c 4/4

1. The Controller of Examinations, Bharathidasan University, Trichy. 24
2. The Director, U.J.C. Bharathidasan University, Trichy. 24
3. The Director, Naan Mudhalam operation cell, Bharathidasan University, Trichy. 24