



# Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

**TAMIL NADU OPEN UNIVERSITY**

**Regulations and Overview for**

**Bachelor of Commerce (B.COM) - Accounting and Finance**

**(Non-Semester) in Distance Mode**



**School of Management Studies**

**Tamil Nadu Open University**

**Chennai- 600 015**



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## SCHOOL OF MANAGEMENT STUDIES

**Department of Commerce**  
**B.Com Accounting and Finance**

### MEMBERS OF BOARD OF STUDIES

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#### ***Chairperson***

**Dr.R.Panchalan**

Professor

Department of Commerce

Institute of Distance Education

University of Madras

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#### ***Internal Faculty Members***

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## **Subject Experts**

### **Dr. R.Rengarajan**

Professor

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### **Dr.S.Suriyakanthi**

Associate Professor

Department of Commerce

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### **Dr.D.Ayubkhan Dawood,**

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### **Dr.R.Sundari,**

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## **Mr.D.Prathap**

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## **Alumni**

### **Dr.K.S.Usman Mohideen**

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## **Student on Roll**

### **M.Meena**

No.1/1909,West Gandhi Nagar  
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## **Programme's Mission and Objectives**

The foremost objective of this programme is including everyone for the state wealth and equips the students with accounting skills and industry knowledge in digital world for the promotion of transparency. This basic knowledge provides basic understanding about the commerce and its importance, ii) Explores the need and need of commerce in industry sector and society, iii) Helps to understand the challenges in commerce from digital perspectives and Provides knowledge about the e accounts and digital transaction.

## **Relevance of the Programme with HEI's Mission and Goals**

The Programme B.Com (Accounting and Finance) is offered to reach the rural communities through ODL mode for livelihood improvement. This Programme aims at creating equity in education by providing opportunity to all the aspirants for whom Higher Education is unreachable.

## **Nature of prospective Target Group of Learners**

The Bachelor of Commerce Programme (Accounting and Finance) has been designed for those who are interested in business through caring for the state, individuals, marginalized and vulnerable communities of the society. Particularly in commerce Stakeholders – small firms, entrepreneurship aspirants – Tax payers, Employees from private and government industry/ Organizations.

## **Appropriateness of Programme to be conducted in ODL mode to acquire specific skills and competence**

After completing this programme the learner will acquire knowledge about general aspects of business operations.

- Describe the role of accounting information system and its limitations.
- Explain the concepts and procedures of financial reporting, including income statement, statement of retained earnings, balance sheet, and statement of cash flows.



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- Identify the basic economic events most common in business operations and be able to report the events in a generally accepted manner, including the impacts of alternative accounting methods on financial statements.
- Tabulate the basic differences between the Generally Accepted Accounting Standards (GAAP) in the United States and the International Financial Reporting Standards (IFRS).
- Locate and analyze financial data from annual reports of corporations

## **Instructional Design**

The Curriculum and the Syllabus for Bachelor of Commerce Programme (Accounting and Finance) has designed covering all the aspects of Commerce, Economics, Accounting and Finance. The duration of the Programme is three Years and the medium of instruction is Tamil and English.

The Bachelor of Commerce Programme (Accounting and Finance) is offered through the Learner Support Centres established by TNOU in the affiliated Arts and Science College, where the same Programme is offered through Conventional Mode.

The Faculty Members available at School of Management Studies of Tamil Nadu Open University and the faculties approved as Academic Counselors of TNOU at Learner Support Centres will be used for delivering the Bachelor of Commerce Programme (Accounting and Finance).

The credits systems suggested as per UGC-ODL Regulations-2020 have been assigned to Bachelor of Commerce Programme (Accounting and Finance). The total number of credit assigned for the Programme is 102. The Self Learning Materials in the form of print, e-content and audio/video materials wherever required has also been developed for the Programme.

## **Procedure for Admissions, Curriculum Transaction and Evaluation**

The eligibility for Admission to the Bachelor of Commerce Programme (Accounting and Finance) is +2 pass or its equivalent. The Programme Fee is Rs.7,500 /- for three



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years, plus Registration and other Charges. The admission are carried out by Tamil Nadu Open University and through its Regional Centres located within the State of Tamil Nadu. The Theory Counselling and the Practical Counselling (if any) will be conducted through the Learners Support Centres of Tamil Nadu Open University. The evaluation will be carried by Tamil Nadu Open University consists of Continuous Internal Assessment through Assignment and External Assessment through Term End Examination.

## **Financial Assistance**

Scholarship for SC/ST category is available as per the norms of the State Government of Tamil Nadu. Complete Admission fee waiver for the Physically Challenged/ Differently abled persons.

## **Policy of Programme Delivery**

The Academic Calendar for the Programme will be available for the learners to track down the chronological events/ happenings. The Counselling schedule will be uploaded in the TNOU website and the same will be intimated to the students through SMS.

## **Evaluation System**

Examination to Bachelor of Commerce Programme (Accounting and Finance) is designed to maintain quality and standard. Theory Examination will be conducted by the University in the identified Examination Centres. For the Assignment students may be permitted to write with the help of books/materials for each Course, which will be evaluated by the Evaluators appointed by the University.

**Assignment:** 1 assignment for 2 credits are to be prepared by the learners. E.g. If a Course is of Credit 4, then 2 number of Assignments are to be written by the learner to complete the continuous assessment of the course. Assignment carries 30 Marks



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(Average of Total no of Assignment), consists of Long Answer Questions (1000 words) for each Course.

Assignment 1	Answer any one of the question not exceeding 1000 words out of three questions.	1 x 30 = 30 Marks
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**Term -End Examination:** Students shall normally be allowed to appear for theory examination after completing the Assignments. The Term -End Examination shall Carry 70 Marks and the Question Paper has three Sections: A, B & C for the duration of 3 hours.

## QUESTION PAPER PATTERN

Time: 3 Hours

Maximum Marks: 70

### PART – A (3x3=9 Marks)

Answer any three questions out of five questions in 100 words

All questions carry equal marks

Question Distribution Method:

1. From Block-I
2. From Block -II
3. From Block -III
4. From Block - IV
5. From Block - V

### PART – B (3X7=21 Marks)

Answer any three questions out of five questions in 200 words

All questions carry equal marks

6. From Block -1
7. From Block -II
8. From Block – III
9. From Block –IV
10. From Block –V





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## PART – C (4X10=40 Marks)

Answer any four questions out of seven questions in 500 words

All questions carry equal marks

11. From Block -I
12. From Block -II
13. From Block – III
14. From Block –IV
15. From Block -V
16. From any Block.
17. From any Block.

**Passing Minimum:** The candidate shall be declared to have passed the examination if the candidate secures not less than 25 marks in the Term End Examinations (TEE) in each theory paper and secures not less than 13 marks in the Continuous Internal Assessment (CIA) and overall aggregated marks is 50 marks in both external and internal taken together.

Continuous Internal Assessment (CIA)		Term End Examination (TEE)		Overall Aggregate Marks	Maximum Marks
Minimum Pass Mark	Maximum Mark	Minimum Pass Mark	Maximum Mark	CIA + TEE	
13	30	25	70	40	100

### Classification of Successful Candidate

Candidates who pass all the Courses and who secure 60 per cent and above in the aggregate of marks will be placed in the First Class. Those securing 50 per cent and above but below 60 per cent in the aggregate will be placed in the Second Class.



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## **Requirement of laboratory and Library Resources**

The Programme will be offered through the Learner Support Centre (LSC) maintained by Tamil Nadu Open University. The LSC has the required infrastructural facilities to conduct the Counselling for the students who wish to clear their doubts. There is no lab component in Bachelor of Commerce Programme(Accounting and Finance).

A well equipped Library is available in the University Headquarters and the Regional Centres with required books and research journals. The Learners Support Centre through which the Degree Programme is to be offered is also equipped with a full-fledged library having books and journals related Commerce, Accounting and Finance.

## **Quality Assurance Mechanism and expected Programme Outcome**

The Quality of the Bachelor of Commerce Programme (Accounting and Finance)is maintained by adopting the curriculum suggested by the UGC and Tamil Nadu State Council for Higher Education. As per UGC guidelines the Core courses, Elective courses, Subject specific elective courses, Skill enhancement courses are included in the Programme. The Curriculum of Bachelor of Commerce Programme (Accounting and Finance) was approved by the Board of Studies held on 18.06.2020.

The curriculum is developed with eighteen courses along with languages. The curriculum of B.Com (Accounting and Finance) has been designed with a help of academia and industry and approved by the Board of Studies which includes subject experts from various Universities, Colleges and Industries. To ensure the quality of the programme curriculum will be updated once in a three year for incorporating new requirements that the programme demands. The well-equipped system is evolved to obtain feedback from the learners and the academic counsellors who are the main stake holders of the B.Com (Accounting and Finance) programme for appraising the effective delivery of course content of the programme.

As a part of Quality assurance, the curriculum for the Programme will be updated once in three years. Necessary steps will be taken to obtain feedback from the students and



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the Academic Counsellors who are part of the Programme for effective delivery of the Programme.

After completion of the Bachelor of Commerce Programme(Accounting and Finance), the Learners will acquire knowledge in commerce, Accounting, Finance, Banking and Taxation and this will in-turn help them to get employment or enabling entrepreneurial skill in the field Industry, Business Organization and Government.

## **Programme Learning Objectives (PLO)**

- PLO:1 Possess strong fundamentals of updated commerce expertise for developing core competencies with special focus in the areas of accounting, finance, taxation, capital markets and legal systems
- PLO:2 Describe the Integration, collaboration and participation in multi-disciplinary settings to recognize and respect the needs, perspective and actions of others
- PLO:3 Develop applications-oriented skills in terms of required accounting and taxation skills to keep pace with the adaptation of Technology in Business
- PLO:4 Enhance the employability and entrepreneurial skills of the Commerce learners
- PLO:5 Develop awareness in regard to Fiscal changes in economy
- PLO.6 Encourage the learners to pursue higher studies and research in finance and taxation.

## **Program Specific Objectives (PSOs)**

- PSO:1 Possess strong foundation on accounting, taxation, costing, financial management, auditing, management accounting etc
- PSO:2 Acquire the skills and knowledge like decision making, critical thinking, effective communication, and problem solving in day-to-day business organization.
- PSO:3 Enable learners to pursue different Professional examinations conducted by



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the Indian Government.

- PSO:4 Promote to go further towards higher education and research in the field of finance.
- PSO:5 Develop competency to prepare and present a complete set of Financial Statements of an organization in congruence with statutory norms
- PSO.6 Exhibit industry specific and optimisation skills to develop sustainable business solutions

## **Programme Outcomes (Po)**

**On completion of this programmes, learners would be able to**

- POC 1. Build a strong foundation in functional areas of accounting, finance, taxation and management aligning with industrial standards and practices, for multi-level sustenance.
- POC 2. Equip in Industrial practices like Banking Sectors, capital markets, Financing companies, brokers and finance markets, well trained professionals to meet the requirements.
- POC 3. Equip themselves to do research work in the field of finance and financial markets
- POC 4. Apply legislations, guidelines, professional and ethical codes in business practices and reporting.
- POC 5. Groom and pursue future professional courses
- POC 6. Modify employable people for benefit of organisations



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## Mapping the Curriculum

Course Code Programme Learning Outcomes	BFTM-11	BFEG-11	BAFN-11	BAFN12	BAFN13	BAFN-21	BAFN-22	BAFN-23	BAFN-24	BAFN-25	BAFN-26	CCE	BAFN-31	BAFN-32	BAFN-33	BAFN-34	BAFN-35	BAFN-36
Knowledge		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Research			✓	✓	✓	✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Communication		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Problem Solving		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Science and Society								✓				✓						
Life-Long Learning		✓										✓						
Modern Tool Usage										✓								
Project Management									✓				✓	✓				✓
Environment and Sustainability					✓							✓						



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## B.COM – ACCOUNTING AND FINANCE

(Distance Mode –Non-Semester)

S No.	Course Code	Course title	No. of Credits	Exam Hrs	Marks Distribution		Max. Marks	Pass Marks
					CIA	TEE		
<b>First Year</b>								
1	BFTMN-11	தமிழ் - 1 (மொழிப்பாடம்)	6	3	30	70	100	40
2	BFEGN-11	Foundation in English-I (Literature and Grammar)	6	3	30	70	100	40
3	BAFN 11	Business Management	6	3	30	70	100	40
4	BAFN 12	Financial Accounting	6	3	30	70	100	40
5	BAFN 13	Business Economics	6	3	30	70	100	40
<b>Total</b>			<b>30</b>		<b>150</b>	<b>350</b>	<b>500</b>	
<b>Second Year</b>								
S No.	Course Code	Course title	No. of Credits	Exam Hrs	Marks Distribution		Max. Marks	Pass Marks
					CIA	TEE		
6	BAFN 21	Cost Accounting	6	3	30	70	100	40
7	BAFN 22	Corporate Accounting	6	3	30	70	100	40
8	BAFN 23	Business Law	6	3	30	70	100	40
9	BAFN 24	Financial Management	6	3	30	70	100	40
10	BAFN 25	Business Statistics	6	3	30	70	100	40
11	BAFN 26	Financial Markets & Services	4	3	30	70	100	40
12	CCEN	Environmental Studies	4	3	30	70	100	40
<b>Total</b>			<b>38</b>		<b>210</b>	<b>490</b>	<b>700</b>	



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Third Year								
S No.	Course Code	Course title	No. of Credits	Exam Hrs	Marks Distribution		Max. Marks	Pass Marks
					CIA	TEE		
13	BAFN 31	Investment Analysis and Portfolio Management	6	3	30	70	100	40
14	BAFN 32	Management Accounting	6	3	30	70	100	40
15	BAFN 33	Income Tax Theory, Law and Practices	6	3	30	70	100	40
16	BAFN 34	Auditing	4	3	30	70	100	40
17	BAFN 35	Banking Theory, Law and Practice	6	3	30	70	100	40
18	BAFN 36	Computerized Accounting With TALLY	6	3	30	70	100	40
<b>Total</b>			<b>34</b>		<b>180</b>	<b>420</b>	<b>600</b>	
<b>Grand Total</b>			<b>102</b>		<b>540</b>	<b>1260</b>	<b>1800</b>	

Continuous Internal Assessment-(CIA) Term End Examination-(TEE)



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## B.COM – ACCOUNTING AND FINANCE

### I Year Syllabus

பாடப்பெயர்(Course Title) : தமிழ் - 1 (மொழிப்பாடம்)

பாடக்குறியீடு (Course Title) : BFTMN -11

பாட கற்றல்அளவெண் (Course Credits) : 6

#### பாட நோக்கங்கள்

CO1. தமிழ் இலக்கியங்களை அறிமுக நோக்கில் எடுத்துரைத்தல்.

CO2. மொழித்திறன், மொழியறிவு, இலக்கியப் பொது அறிவு பெறும் வகையில் விவரித்தல்.

#### தொகுதி 1 சமய இலக்கியம்

#### பிரிவு – 1 பன்னிரு திருமுறைகள்

தமிழில் சமய இலக்கியங்கள் – சமய இலக்கியத் தோற்றம், சமணமும் பௌத்தமும், சைவ சமய வளர்ச்சி, பன்னிரு திருமுறை பட்டியல் - திருஞானசம்பந்தர் தேவாரம் பாடல் சிறப்புகள். - (திருநாவுக்கரசரின் மாசில் வீணையும், நம்கடம்பனைப் பெற்றவள், சுந்தரர் - பித்தா பிறைசூடி, பொன்னார் மேனியனே, மாணிக்கவாசகர் - வானாகி மண்ணாகி, பால்நினைந்து ஊட்டும், திருமூலரின் ஒன்றே குலமும் ஒருவனேதேவனும், அன்பும் சிவமும் இரண்டென்பர், காரைக்காலம்மையார் - இன்று நமக்கெளிதே மாலுக்கும், அறிவானும் தானே அறிவிப்பான்.





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## பிரிவு – 2 நாலாயிரத் திவ்யப் பிரபந்தம்

முதல் மூன்று ஆழ்வார்கள் – பொய்கையாழ்வார் பாடல் - வையம் தகனியா வர்கடலே, பூத்ததாழ்வார் பாடல் - அன்பே தகனியா ஆர்வமே - பேயாழ்வார் – திருக்கண்டேன் பொன்மேனி கண்டேன், திருமழிசை ஆழ்வார் பாடல் – அன்பாய் ஆரமுதம் ஆவாய், நம்மாழ்வார் - இவையும் அவையும் உவையும், மதுரகவியாழ்வார் – நன்மையால் மிக்க நான்மறை, குலசேகராழ்வார் – செல்வத்து அரம்பையர்கள், பெரியாழ்வார் – மாணிக்கம் கட்டி வயிரம் இடைகட்டி - ஆண்டாள் – மத்தளம் கொட்ட வரிசங்கம், தொண்டரடிப் பொடியாழ்வார் – பச்சைமா மலைபோல் மேனி, திருப்பாணாழ்வார் – கொண்டல் வண்ணனைக் கோவலனாய், திருமங்கையாழ்வார் – குலம்தரும், செல்வம் தந்திடும், அடியார்.

## பிரிவு – 3 சீறாப்புராணம் ( கதீசா கனவு கண்ட படலம்)

சீறாப்புராணம் – காப்பிய அமைப்பு, கதீசா கனவு கண்ட படலம், காப்பிய முன்கதைச் சுருக்கம், படலக் கதைச் சுருக்கம் – கதீசா கனவு கண்டு எழுதல் – கதீசா கண்ட கனவு, கதீசாவின் ஏமாற்றம் – கதீசாவின் இயல்பு நிலையில் மாற்றம் – ஒப்பனை துறந்த விரக்தி, பஞ்சணை பொருந்தா நிலை – கதீசாவின் புலம்பல் – விதிவசம் பொருந்துமோ எனல், மாதுலன் வசனம் சிதையுமோ எனல், கதீசா தேம்புதல். – மெசறாவின் மடல் வருதல் – மெசறா எழுதிய பத்திரம், சித்திர வரிதொறும் முத்தமிடுதல், கடலில் தவிப்பார்க்குக் கிடைத்த மரக்கலம்.



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## பிரிவு – 4 தேம்பாவணி (காட்சிப் படலம்)

தேம்பாவணி – காப்பிய அமைப்பு, காட்சி படலம், காப்பிய முன்கதைச் சுருக்கம், படலக் கதைச் சுருக்கம், - கோவர் கூட்டம் வந்து காணுதல் – குழந்தை இயேசுவைத் தொழுதல், முல்லையார் தந்த முல்லை மாலை, பேரின்பத்தால் உயிர் ஊஞ்சலாடல் - கோவலர் போற்றி வாழ்த்துதல் – நீவிப் போன ஆட்டை மீட்கவோ உதித்தனை எனல், பிணிக் குலத்தக்கது உதித்த பெற்றி போற்றல், அன்னையையும் ஆண்டவரையும் வாழ்த்துதல் – கோவலர் செலுத்திய காணிக்கை – இடைச்சியர் மாலை சாத்தல், இடையர் தந்த பால் காணிக்கை, குழந்தைஇயேசுவின் அருள்நோக்கு – ஓகனோடு ஓங்குதாயும் வாழ்த்தினாள் – அன்பால் பீறிட்டஆனந்தக் கண்ணீர் மழை, வேந்தரை நீக்கி ஆயரைத் தெரிந்ததென் எனல்.

## தொகுதி 2 சிற்றிலக்கியமும் இக்காலக் கவிதை இலக்கியமும்

### பிரிவு – 5 முத்தொள்ளாயிரம்

(யானை மறம் - மருப்பு ஊசி யாக, கொடிமதில் பாய்ந்துஇற்ற, அயிற்கதவம் பாய்ந்துழக்கி, கைக்கிளைப் பாடல்கள் – உழுத உழுத்தஞ்சேய், நாண் ஒருபால் வாங்க நலன் ஒருபால், ஆய்மணிப் பைம்பூண் எனத் தொடங்கும் பாடல்கள்) நந்திக்கலம்பகம் (ஊசல், மறம் உறுப்பில் அமைந்த பாடல்கள்)

தமிழில் சிற்றிலக்கியங்கள் – சிற்றிலக்கியத் தோற்றம், சிற்றிலக்கிய வகைகள், கலம்பகம், பிள்ளைத்தமிழ் – முத்தொள்ளாயிரம் - நூல்பெயர் விளக்கம், அமைப்பு, யானை மறம் விளக்கம், கைக்கிளை விளக்கம், - முத்தொள்ளாயிரம் – யானை மறம் பாடல்கள் –



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## பிரிவு – 6 மீனாட்சியம்மை பிள்ளைத்தமிழ் (அம்புலி பருவம்)

பிள்ளைத் தமிழ் விளக்கம் – பிள்ளைத் தமிழின் பத்துப் பருவங்கள், பிள்ளைத் தமிழுக்கு அம்புலி – விளக்கம், - சாமம் என்னும் வழிமுறை – சாமம் விளக்கம், சாமம் வழிமுறைப்பாடல் –தானம் என்னும் வழிமுறை – தானம் விளக்கம், தானம் வழிமுறைப் பாடல் – பேதம் என்னும் வழிமுறை – பேதம் விளக்கம், பேதம் வழிமுறைப் பாடல் – தண்டம் என்னும் வழிமுறை – தண்டம் விளக்கம், தண்டம் வழிமுறைப் பாடல்.

## பிரிவு – 7 இக்கால மரபுக்கவிதைகளும் பாட்டு இலக்கியமும்

மரபுக் கவிதைகளும் பாட்டு இலக்கியமும் – மரபுக் கவிதைகள் விளக்கம், பாட்டுக்கள் – வள்ளலார், பாரதியார், பாரதிதாசன் – வள்ளலார் இராமலிங்க அடிகள் பாடல் – ஒருமையுடன் நினது திருமலரடி... - பாரதியார் – யாமறிந்த மொழிகளிலே – பாரதிதாசன் – காலைஇளம் பரிதியிலே... நாமக்கல் கவிஞர், கவிமணி – நாமக்கல் கவிஞர் இராமலிங்கம்பிள்ளை பாடல் –தமிழ்நென்று சொல்லடா... - கவிமணி தேசிகவிநாயகம் பிள்ளை - புலர்ந்து விடியும் பொழுதினிலே...சுரதா, முடியரசன் – சுரதா – சுவரின்மேல்



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ஒட்டிக் கொண்டிருக்கும் – முடியரசன் – சாதியைத்தான் முன்வைத்துச் சான்றுகின்றார்.  
கண்ணதாசன் – கேள்வி பிறந்தது அன்று, மருதகாசி – சமரசம் உலாவும் இடமே,  
பட்டுக்கோட்டையார் – சின்னப்பயலே சின்னப்பயலே...

## பிரிவு – 8 புதுக் கவிதைகளும் ஐக்கூக் கவிதைகளும்

புதுக்கவிதைகளும் ஐக்கூக் கவிதைகளும் – புதுக் கவிதைகள் விளக்கம், - நா. காமராசன் –  
பாற்கடல் அமுதத்தை..., அப்துல் ரகுமான்- நாற்காலியாய் இருந்தவன் ..., மீரா –  
மூட்டைமூட்டையாய்..., சிற்பி – அகன்ற உலகு நான்..., இன்குலாப் – பதவியூர்  
போகும்..., மு. மேத்தா –என்னுடைய சம்பளநாளில்..., அபி – பகல்வெளியில் எங்கோ...,  
ஈரோடு தமிழன்பன் –நீலச் சேற்றில்..., சேசாலம் – மண்ணின் வெடிப்பை..., வைரமுத்து –  
அவிழ்ந்த கூந்தலைஅள்ளிமுடிக்க..., ஐக்கூக் கவிதைகள் – அப்துல் ரகுமான் –  
இரவெல்லாம் ..., அமுதபாரதி – எரியும் பிணங்கள், மித்ரா – பசித்த குழந்தைகள்,  
அறிவுமதி – மரம் வெட்டிய..., கழனியூரன் – அன்புடைமை...

## தொகுதி –3 உரைநடை இலக்கியம்

### பிரிவு – 9 மு. வரதராசனாரின் “தமிழுக்கு முதல் இடம்”

தமிழில் உரைநடை வளர்ச்சி – உரைநடையின் தோற்றம், தமிழில் கட்டுரைகள், தமிழில்  
மணிப்பிரவாள நடை, தமிழில் தனித்தமிழ்நடை, - மு. வரதராசனார் உரைநடை,-  
மொழிப்பற்று நூல் அறிமுகம், தமிழுக்கு முதல் இடம் – கட்டுரை உட்பொருள் – தமிழுக்கு  
முதல் இடம் – தமிழ்நாட்டுக் கோயில்களில் வடமொழி, தமிழ் இசை கருநாடக  
இசையாகமாறிப்போனது, தமிழ் இசைக்கு முதல் இடம், ஆட்சித் துறையில் தமிழுக்கு



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முதல் இடம், ஆட்சிமொழி எவ்வழி பிறதுறைகள் அவ்வழி, இதழியல் துறையில் தமிழுக்கு

முதல் இடம், ஆங்கிலப் பத்திரிகைகளும் அமாவாசைச் சாமியார்களும்.

## பிரிவு – 10 பாரதிதாசனின் “அமைதி” நாடகம்

தமிழில் உரைநடை நாடக வளர்ச்சி, - தமிழில் நாடகங்களின் தோற்றம், 20 ஆம்

நூற்றாண்டில்

தமிழ் நாடகங்களின் நிலை, முத்தமிழில் நாடகத்தமிழ் விளக்கம், மௌன மொழி உலகப்

பொதுமொழி. - பாரதிதாசன் என்னும் நாடக ஆசிரியர் - புரட்சிக்கவிஞரின் நாடகப்

புரட்சி, பிரெஞ்சு நாடகத் தாக்கம், அமைதியின் சிறப்பு - அமைதி நாடகக் கதைச் சுருக்கம்

- அமைதி களம் ஒன்று, களம் - இரண்டு , களம் மூன்று, களம் நான்கு, களம் ஐந்து, களம்

ஆறு, களம் ஏழு, அமைதி நாடகத் திறனாய்வு.

## பிரிவு – 11 ஜெயகாந்தனின் “நான் இருக்கிறேன்” - சிறுகதை

தமிழ் உரைநடையில் சிறுகதை வளர்ச்சி - தமிழில் கதை இலக்கியத் தோற்றம், தமிழ்ச்

சிறுகதைகளின் தோற்றமும் வளர்ச்சியும், சிறுகதை இலக்கணம் - தமிழ்ச் சிறுகதைகளில்

ஜெயகாந்தன் - ஜெயகாந்தன் சிறுகுறிப்பு - கதை அரங்கம் அறிமும், நான் இருக்கிறேன்

கதைச் சுருக்கம் - நான் இருக்கிறேன் சிறுகதை - வியாதிக்காரன் அனுபவங்கள், சாகக்

கற்றுக்கொடுத்தநொண்டி, வாழக் கற்றுக்கொடுத்த வியாதிக்காரன், நான் இருக்கிறேன்

அம்மா, - நான் இருக்கிறேன் - சிறுகதைத் திறனாய்வு.



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**பிரிவு - 12 வா.செ.குழந்தைசாமியின் அறிவியல் தமிழ் ஆக்கம் இற்றை நிலை**

அறிவியல் தமிழ் - இயற்றுதல் அறிந்தோம் புனைதல் இல்லை - தமிழில் அறிவியல் இலக்கியம் படைப்போம் - வா.செ. குழந்தைசாமி - அறிமுகம் - அறிவியல் தமிழ் - எந்தத் துறைகளைக் குறிக்கும் - அறிவியல் தமிழை உள்ளடக்கியது - தோற்றம் - கலைச்சொல்லாக்கப் பணி - விடுதலைக்குமுன் - விடுதலைக்குப்பின் - பாடநூல் நிறுவனத்தின் பங்கு - பதிப்பகங்களின் பங்கு - பல்கலைக்கழகங்களின் பங்கு - இதழ்களின் பங்கு - இலங்கைத் தமிழரின் பங்கு - கருத வேண்டியவை.

**தொகுதி 4 தமிழ் இலக்கிய வரலாறு**

**பிரிவு - 13 சமய இலக்கியக் காலம் (கி.பி.700 - கி.பி 1100)**

தமிழில் சமய இலக்கியங்கள் - சமண இலக்கியத் தோற்றம் - த்த இலக்கியத் தோற்றம் - தமிழில் பௌத்த இலக்கியங்கள் - வைணவ இலக்கியங்கள் - சைவ இலக்கியத் தோற்றம் - தமிழில் சைவ இலக்கியங்கள் - வைணவ இலக்கியத் த தோற்றம் - தமிழில் வைணவ இலக்கியங்கள் - தமிழில் இசுலாமிய இலக்கியங்கள் - தமிழில் கிறித்தவ இலக்கியங்கள்.

**பிரிவு - 14 சிற்றிலக்கியக் காலம் (கி.பி. 700 - கி.பி. 1400)**

சிற்றிலக்கியத் த தோற்றம் - சிற்றிலக்கிய வகைகள் - இலக்கண நூல்கள் - உலா - கலம்பகம் - பரணி - பிள்ளைத்தமிழ் - கோவை - தூது.

**பிரிவு - 15 உரையாசிரியர்கள் காலம் (கி.பி. 1200 கிபி. 1800)**

உரைநூல்களின் தோற்றம் - பயன்கள் - உரை வகைகள் - நக்கீரர் - இளம்பூரணர் - பேராசிரியர் - சேனாவரையர் - நச்சினார்க்கினியர் - கல்லாடர் - தெய்வச்சிலையார்



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போன்றோர் - அடியார்க்கு நல்லார் - பரிமேலழகர் - பிரபந்த உரையாசிரியர்கள் -  
நன்னூல் உரையாசிரியர்கள்.

**பிரிவு - 16 புத்திலக்கியக் காலம் (கி.பி. 1800 - கிபி 2000)**

தமிழில் புதினம் - தமிழில் சிறுகதை - தமிழில் புதுக்கவிதைகள் - தமிழில்  
உரைநடைநாடகங்கள் - புதினங்கள் - சிறுகதைகள் - இலக்கியங்கள் - மரபுக் கவிதை  
இலக்கியங்கள் - புதுக்கவிதை இலக்கியங்கள் - தமிழில் ஐக்கூக் கவிதைகள்.

**தொகுதி 5 மொழித்திறன்கள்**

**பிரிவு - 17 கருத்துப் பரிமாற்ற மொழித்திறன்**

கருத்து விளக்கக் கட்டுரைகள் - செய்திக் கட்டுரைகள் - சொற்பொழிவு - குழு விவாதங்கள்  
- நண்பர்களுடன் உரையாடும் திறன் - கணிணித் தமிழ் - கட்டுரை - பெண்ணியம் -  
தலைப்பு - தேர்ந்தெடுக்கும் முறை - தகவல்கள் சேகரிக்கும் முறை - தகவல் திரட்டல் -  
நகைச்சுவைத் திறன் - அவை அறிதல் - உச்சரிப்புக் கவனம் - குழு விவாத அமைப்பும்  
குறிக்கோளும் - உரையாடலில் - சுயபுராணம் தவிர்த்தல் - உடன்பட வைக்கும் நாகரிக  
உத்தி.

**பிரிவு - 18 அலுவலகத் தொடர்பு மடல்கள்**

நட்புறவு மடல்கள் - வேண்டுகூல் மடல்கள் - குறை தெரிவிக்கும் / புகார் மடல்கள் - கருத்து  
மடல்கள் - விண்ணப்ப மடல்கள் - அலுவலகத் தொடர்பு மடல்கள் - விண்ணப்ப மடலின்  
படிநிலைகள் - தன்குறிப்பு விவரங்கள் - விண்ணப்ப மடலின் வடிவமைப்பு -



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விண்ணப்பமடல் எழுதும் முறை - குறிப்பு - வரைவு - கடிதம் - குறிப்பு மடல் - அலுவலக ஆணை - நேர்முகக் கடிதம்.

## பிரிவு - 19 எழுத்து - சொல் பிழைகளும் திருத்தமும்

ஒலி மயக்கம் தரும் எழுத்துக்கள் - ர,ற ஒலி மயக்கம் - ந, ன, ண ஒலி மயக்கம் - ல, ள, ழ, ஒலி மயக்கம் - சொல் முதலில் வரும் எழுத்து மரபுகள் - சொல் இடையில் வரும் எழுத்து மரபுகள் - சொற்களின் சந்திப்பு மரபுகள் - வேற்றுமைப் புணர்ச்சியும் அல்வழிப் புணர்ச்சியும் - உயிர்முன் உயிர் புணர்தல் - குற்றியலுகரப் புணர்ச்சி - வல்லின ஒற்று மிகும் இடங்களும் மிகா இடங்களும்.

## பிரிவு - 20 இலக்கிய அறிவு வினா விடை

பாடப்பகுதி தொடர்பானவை - பொதுவான தமிழ் இலக்கியம் தொடர்பானவை.

### பார்வை நூல்கள்:

1. மு. வரதராசன், தமிழ் இலக்கிய வரலாறு, சாகித்ய அக்காதெமி, புதுடெல்லி.
2. மது. ச. விமலானந்தன், தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை.
3. தமிழண்ணல், புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை.
4. தமிழண்ணல், இனிய தமிழ்மொழியின் இயல்புகள் 1,2,3- பகுதிகள், மீனாட்சி புத்தக நிலையம், மதுரை.





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5. முத்து – கண்ணப்பன்,தி.. தமிழில் தவறுகளைத் தவிர்ப்போம், பாரிநிலையம், 184, பிராட்வே, சென்னை.
6. கீ. இராமலிங்கனார், தமிழில் எழுதுவோம், கழக வெளியீடு, சென்னை.
7. செ. முத்துவீராசாமி நாயுடு, ஆவணங்களும் பதிவுமுறைகளும், கழக வெளியீடு, சென்னை.
8. டாக்டர் ச. பாலசுப்பிரமணியன், தகவல் தொடர்புக் கல்வி, மாநிலப் பள்ளிசாராக் கல்விக் கருவூலம், சென்னை.
9. எஸ். கலைவாணி, இதழியல் உத்திகள், பராசக்தி வெளியீடு, குற்றாலம்.
10. டாக்டர் அ. சாந்தா, டாக்டர் வீ. மோகன், மக்கள் ஊடகத் தொடர்பியல் புதிய பரிமாணங்கள், மீடியா பப்ளிகேஷன்ஸ், மதுரை.
11. பி.எஸ். ஆச்சார்யா, உயர்வுதரும் உரையாடல்கலை, நர்மதா பதிப்பகம், சென்னை.
12. மு. முத்துக்காளத்தி, பேசுவது எப்படி, கண்ணம்மாள் பதிப்பகம், பாரி நிலையம், சென்னை.

## இணையத் தளங்கள்/மின்னூலகங்கள்

1. [www.tamilvu.org](http://www.tamilvu.org)
2. [www.tamildigitallibrary.in](http://www.tamildigitallibrary.in)
3. <https://www.tamiluniversity.ac.in/english/library2-/digital-library>
4. <https://www.tamilelibrary.org>
5. [www.projectmadurai.org](http://www.projectmadurai.org)



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## பாடத்தினைப் படிப்பதால் விளையும் பயன்கள்

- CLO1. தமிழிலுள்ள இக்கால இலக்கிய வகைகளான மரபுக் கவிதை, புதுக் கவிதை, சிறுகதை, நாவல், கட்டுரை , நாடக இலக்கியம் பற்றி மாணவர்கள் விரிவாக எடுத்துரைப்பார்கள்.
- CLO2. புதுமைப்பித்தன், பிரபஞ்சன், மகாகவி பாரதியார், பாவேந்தர் பாரதிதாசன், கவிமணி தேசிக விநாயகம் பிள்ளை ஆகியோர் படைப்புகள் பற்றி எடுத்துரைப்பர்.
- CLO3. மு.வ. , திரு.வி.க. ஆகியோரின் தமிழ் நடையின் சிறப்புகள் பற்றி எடுத்துரைப்பர்.

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**Course Title : FOUNDATION IN ENGLISH-I (LITERATURE AND GRAMMAR)**

**Course Code : BFEGN-11**

**Course Credit : 6**

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## **COURSE OBJECTIVES**

CO1. To make the learners aware of the history of England

CO2. To cultivate the creativity among the learners

CO3. To improve the reading skills of the learners

CO4. To enhance the vocabulary of the learners

CO5. To make the learners read and write in English

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## **COURSE SYLLABUS**

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### **BLOCK I: Brief History of England**

Tudor England- Stuart England -Restoration England -Revolutions -Eighteenth Century-  
19<sup>th</sup> Century Education- 20<sup>th</sup> Century

### **BLOCK II: Literary Texts**

R.K. Narayan- *An Astrologer's Day* and Sarojini Naidu - *Bangle Sellers*

### **BLOCK III: Reading Comprehension**

Definition of Comprehension- Types of Comprehension- Reading Materials-Vocabulary-  
Critical Reading- Effective Reading- Exercises

### **BLOCK IV: Functional Grammars and Vocabulary**

Parts of Speech- Tenses-Articles -Prepositions and Linkers –Punctuation-Common  
Mistakes -Polite Expression-Affixes

### **BLOCK V: Language Skills**

Reading Skills: SQ3R Technique -Writing Skills -Dictionary Use

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## **REFERENCES**

1. Narayan R.K. *Short Story Collections*.
2. Sarojini Naidu. *Bangle Sellers*
3. Sinha C.A. *Reading Comprehension*. Prabhat Prakashan.
4. Xavier A.G. *An Introduction to the Social History of England*. Viswanathan S. Printers, Chennai. 2009.



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## WEB RESOURCES:

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1. <https://www.digimat.in/nptel/courses/video/109106124/L01.html>
  2. <https://www.digimat.in/nptel/courses/video/109106138/L46.html>
  3. <https://www.coursera.org/lecture/multimodal-literacies/9-2-learning-to-read-reading-for-meaning-HdG3O>
  4. <https://nptel.ac.in/courses/109/107/109107172/>
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## COURSE OUTCOMES

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On successful completion of the Course, the learners will be able to:

- CLO1. Describe the history of England
- CLO2. Critically analyse the literary texts
- CLO3. Use the words correctly
- CLO4. Write in flawless English

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**Course Title : BUSINESS MANAGEMENT**

**Course Code : BAFN 11**

**Course Credit : 6**

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## **COURSE OBJECTIVES**

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CO1. Examine management functions of planning, organizing, issues and controlling of an organisation

CO2. Discuss importance, types, tools and techniques of planning and decision making of the managerial job of a business concern

CO3. Describe organization, departmentation decentralization of management which are chosen based on the company size and its functions

CO4. Enumerate the staffing, techniques and communication in coordinating of a business unit

CO5. Define controlling and its preventive techniques in business management in practise

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## **COURSE SYLLABUS**

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### **BLOCK I: Introduction to Management**

Management: Meaning- Definitions - Nature and Scope - Levels of Management - Managerial Roles, Responsibilities and Skills - Evolutions of Management Thoughts and Approaches - Functions of Management - Trends and Challenges of Management in Global Scenario -Emerging Issues in Management.

### **BLOCK II: Planning and Decision Making**

Planning: Nature, purpose and functions – importance and elements - Types of plan - Management by Objective (MBO) - Steps in planning - Planning Tools and Techniques - Planning premises- Decision Making: Meaning -Steps in Decision Making - Techniques of Decision Making

### **BLOCK III: Organizing**

Organising: Process - Features - Elements - Structure - Different forms - Principles of Organization - Departmentation, Delegation and Decentralization - Span of Management - Organisation Charts and Manuals



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## **BLOCK IV: Directing and Coordinating**

Staffing - Concept of staffing- staffing process - Directing and Co-ordination: Meaning - Principles - Elements - Motivation – Theories of motivation – Motivational Techniques- Leadership Theories and Styles - Communication process – Communication Network – Barrier to communication

## **BLOCK V: Controlling**

Controlling: Definition - Characteristics and Importance - Stages in the control process - requisites of effective control - Controlling Techniques: direct and preventive control – Reporting - Use of Computers and IT in Management control

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## **REFERENCES**

1. Harold Koontz and Heinz Weihrich, Essentials of Management: An International and Leadership Perspective, McGraw Hill Education.
2. Stephen P Robbins and Madhushree Nanda Agrawal, Fundamentals of Management: Essential Concepts and Applications, Pearson Education.
3. Shashi K. Gupta, Principles of Management, Kalyani Publishers.
4. George Terry, Principles of Management, Richard D. Irwin.
5. Newman, Summer, and Gilbert, Management, PHI.
6. James H. Donnelly, Fundamentals of Management, Pearson Education.
7. B.P. Singh and A.K.Singh, Essentials of Management, Excel Books.
8. Griffin, Management Principles and Application, Cengage Learning.
9. Robert Kreitner, Management Theory and Application, Cengage Learning.
10. TN Chhabra, Management Concepts and Practice, Dhanpat Rai & Co. (Pvt. Ltd.), New Delhi.
11. Peter F Drucker, Practice of Management, Mercury Books, London.
12. Singla, R.K., Theory of Management, V.K. Publications.

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## **WEB RESOURCES**

1. <http://www.freebookcentre.net/business-books-download/Business-Environment.html>



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2. [https://ebooks.lpude.in/commerce/mcom/term\\_1/DCOM105\\_DCOM402\\_DMGT105\\_DMGT401\\_BUSINESS\\_ENVIRONMENT.pdf](https://ebooks.lpude.in/commerce/mcom/term_1/DCOM105_DCOM402_DMGT105_DMGT401_BUSINESS_ENVIRONMENT.pdf)
3. [https://www.nios.ac.in/media/documents/SrSec319NEW/319\\_Bus\\_Studies\\_Eng/319\\_Bus\\_Studies\\_Eng\\_Lesson3.pdf](https://www.nios.ac.in/media/documents/SrSec319NEW/319_Bus_Studies_Eng/319_Bus_Studies_Eng_Lesson3.pdf)

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## COURSE OUTCOMES

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**On completion of this course, learners would be able to:**

CLO1. Demonstrate the knowledge of management which provides efficacy level of managers.

CLO2. Analyse the deciding goals of organization and assess the performance to set goals in which making appropriate decision making towards the raising the problems

CLO3. Attribute the improvement in designing and structure of organizational components and goals.

CLO4. Integrate stability, motivate and utilize the resources of management.

CLO5. Accomplish the organizational goals and gain efficacy of resources in management.

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**Course Title : FINANCIAL ACCOUNTING**

**Course Code : BAFN 12**

**Course Credit : 6**

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## **COURSE OBJECTIVES**

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CO1. Discuss accounting, its principles, international accounting standard in India.

CO2. Discover double entry system, journal, ledgers and contrast the transaction of debits and credits in accounting system while preparing the accounting statements

CO3. Examine the non-trading accounts to the non-profitable organisations and to keep in mind the accounting system for rectification of errors.

CO4. Differentiate hire purchase and installments accounting to find out reducing the risk and to get knowledge in bill of exchange for the effective business transactions

CO5. Enumerate depreciation methods in which to categories and to find suitable method for various business organizations

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## **COURSE SYLLABUS**

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### **BLOCK I: Introduction to Accounting**

Meaning and Scope of Accounting: Need, development, and Definition of Accounting - Bookkeeping and accounting - Persons interested in accounting – Disclosures - Branches of Accounting - Objectives of accounting - Accounting Principles International Accounting Standards (only outlines) - Accounting principles - Accounting Standards in India

### **BLOCK II: Double Entry System and Final Accounts of Sole Trading Concern**

Double Entry system and Bookkeeping - Rules of debit and credit - Accounting Cycle transactions - Journal - Compound journal entry - Opening entry – Relationships - Ledger –Journal Vs Ledger - Rules regarding posting - Preparation of Trial Balance - Preparation of Final Accounts of Sole Traders – Preparation of Cash Book





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## **BLOCK III: Non-Trading Accounts**

Non-Trading Concerns' Accounts – Capital Vs Revenue Accounts - Preparation of Receipt and Payment Account - Income & Expenditure Account and Balance sheet (simple problems) - Classification of Errors - Rectification of errors- Preparation of Suspense Account - Bank Reconciliation Statement (Only simple problems)

## **BLOCK IV: Hire Purchase Accounting and Bill of Exchange**

Meaning and Definition of Hire Purchase and Installment Purchase System- difference between Hire Purchase and Installment Purchase – Importance – Hire Purchase Agreement – Hire Purchase Price – Cash Price – Hire Purchase Charges – Net Hire Purchase Price – Net Cash Price – Calculation of Interest – Calculation of Cash Price (Asset Accrual Method only) - Bills of exchange – Accommodation bills - Average due date – Account current

## **BLOCK V: Accounting for Depreciation**

Accounting for Depreciation – Need for and significance of depreciation - Methods of providing Depreciation – Reserves and Provisions -Depreciation accounting as per accounting standard - Depreciation accounting - Provisions and Reserves

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## **REFERENCES**

1. S.P. Jain & K.L. Narang, “Advanced Accounting”, Kalyani publishers New Delhi, Delhi, Volume – I, 18<sup>th</sup> Revised Edition, 2014.
2. T.S.Reddy and A.Murthy, “Financial Accounting”, Margam publications, Chennai – 600 017, 7<sup>th</sup> revised edition 2015.
3. R.L. Gupta and Radhasamy, “Advanced accounting” S.Chand & company Ltd., New Delhi, edition 2013.
4. Dr. M.A. Arulanandam & Dr. K.S. Raman, “Advanced Accountancy” Himalaya publications, New Delhi, 1<sup>st</sup> edition 2015.
5. M.C. Shukla, T.S. Grewal & S.C. Gupta, “Advanced accounts”, Sultan& chand publications, New Delhi 2013.
6. P.L. Nagarajan N.Vinayagam, Mani.P.L “Principles of Accountancy”, S.Chand &



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company ltd, New Delhi – 2013.

7. T.S. Grewal, "Introduction to Accountancy", S.Chand & company ltd, New Delhi – 2014.
8. P.L. Tulsian – Advanced Accountancy – Tata MC Grow Hill companies.

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## WEB RESOURCES

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1. <http://www.freebookcentre.net/business-books-download/Financial-Accounting-I.html>
2. <https://www.sarkarirush.com/financial-accounting-book-for-b-com-1st-year-pdf/>
3. <https://archive.nptel.ac.in/courses/110/101/110101131/>
4. <https://digimat.in/nptel/courses/video/110101131/L25.html>

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## COURSE OUTCOMES

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**On completion of this course, learners would be able to:**

- CLO1. Enterprise financial aspects and its standards and expands financial health of business.
- CLO2. Identify transaction of credits and debit that need to be recorded in the accounting of business management for which rule of double entry system is essential
- CLO3. Prepare accounts of non-trading business which is providing authenticate date to the members of non-profitable organisations accordingly.
- CLO4. Analyse the essential of bill of exchange and it's accounting the bills of current account. Illustrate and select the best systems between hire purchase and instalments while acquire the assets for the business
- CLO5. Assess suitable depreciation methods and its accounting standards

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**Course Title : BUSINESS ECONOMICS**

**Course Code : BAFN 13**

**Course Credit : 6**

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## **COURSE OBJECTIVES**

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CO1. Explain Micro Economic concepts and inculcate an analytical approach to the subject matter.

CO2. Discuss production laws and gain knowledge in input and output relationship.

CO3. Make out demand analysis and its type and to find the various application in economic analysis and demand forecasting

CO4. Orient different types of markets in the current scenario. and its price output. Analyse the causes and consequences of different market conditions.

CO5. Clarify the various types of national incomes such as Gross National Product (GNP), Net National Product (NNP), Income at Factor cost or National Income at Factor Prices, Per Capita Income, Personal Income (PI), Disposable Income etc.

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## **COURSE SYLLABUS**

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### **BLOCK I: Introduction to Business Economics**

Business Economics: Definitions, Scope, Role in Business Decisions- Economics Systems -Interdependence of Micro and Macro Economics – Theory of Firm – Opportunity Cost - Utility Analysis and Types of Utility -Consumer behaviour - *law of diminishing Marginal Utility* - Indifference Curve Analysis - Roles of Business Economist

### **BLOCK II: Production and Cost – Output Relationship**

Production Concept - Importance and Factors of Production - Theories Production - Production Laws: law of variable proportion- Law of returns to scale- Isoquants - Economies of scale - Cost Analysis: Cost concepts and classification, Cost-Output Relationship -Determinants of cost - Cost curves – Fixed and variable costs – Average and marginal costs – Short run cost curves and long run cost curves - Break-Even Analysis



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## **BLOCK III: Demand and Determination and Elasticity of Demand**

Demand -Demand Function –Demand Law-Determinants of Demand - Demand Elasticity, Degrees and Methods – Price, Income and Cross Elasticity - Use of Elasticity for Analyzing Demand - Demand Forecasting - Supply Law – Elasticity of Supply

## **BLOCK IV: Market Structure and Price Determination under the Perfect and Imperfect Competition**

Market structure - Price and Output Determination - Perfect Competition - Short-Run and Long-Run Equilibrium under Perfect Competition-Imperfect Competitions: Monopoly, Monopolistic Competition-Oligopoly- Duopoly - Difference between Perfect and Imperfect Competitions – Price Determination under Imperfect Competition - Pricing Objectives and Methods

## **BLOCK V: National Income**

National Income: concept – Measurement – inequalities of income - Fiscal policy and Monetary Policy - Public Finance: Definition – Scope - importance

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## **REFERENCES**

1. S.Shankaran, Business Economics - Margham Publications - Ch -17
2. P.L. Mehta, Managerial Economics – Analysis, Problems & Cases – Sultan Chand & Sons - New Delhi – 02.
3. C.M.Chaudhary, Business Economics - RBSA Publishers - Jaipur - 03.
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6. H.L. Ahuja, Business Economics – Micro & Macro - Sultan Chand & Sons – New Delhi – 55.
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  3. <https://www.geektonight.com/business-economics-notes-pdf/>
  4. <https://www.digimat.in/nptel/courses/video/110101005/L01.html>
  5. <https://archive.nptel.ac.in/courses/110/101/110101149/>
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## COURSE OUTCOMES

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**On completion of this course, learners would be able to:**

- CLO1. Integrate principles of business economics and consumer behaviour for making decisions.
- CLO2. Demonstrate cost and output relationship by considering production function.
- CLO3. Apply economic principles to price quantities in competitive supply and demands.
- CLO4. Influence how business sets prices depend on its market structures in process.
- CLO5. Articulate the concept of National Income and Identify the challenges in National Income computation.



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## II Year Syllabus

**Course Title : COST ACCOUNTING**

**Course Code : BAFN 21**

**Course Credit : 6**

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### **COURSE OBJECTIVES**

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- CO1. Have strong foundation on the cost accounting procedures.
  - CO2. Gain the knowledge on material cost and the different types of material controls.
  - CO3. Analyse the system of labour costing including labour wage payment, labour turnover and classification of overhead and to assess the overhead costing.
  - CO4. Get an insight knowledge on preparation of job, contract, process and operating costing
  - CO5. Discuss the standard cost and variance analysis.
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### **COURSE SYLLABUS**

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#### **BLOCK I: Introduction to Cost Accounting**

Cost Accounting: Definition, Scope and Nature – Cost Concepts – Classification – objectives and advantages – Demerits of Cost Accounting - Cost Methods and Techniques – Cost Unit – Cost Centres - Cost sheet- Preparation of Cost Sheet - Purchase Routine -Stores Control

#### **BLOCK II : Material Costing**

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

#### **BLOCK III: Labour Cost and Overheads**

Labour cost – time keeping and Time booking – Overtime, Idle time and labour turnover - Overheads – Classification Allocation, Apportionment and Absorption of Overheads - Methods of Absorption – Reconciliation Statement



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## **BLOCK IV: Methods of Costing**

Methods of Costing -Job Costing -Process Costing- Operating costing and Contract Costing

## **BLOCK V: Standard Costing**

Standard Costing – Fixation of Standard Costs - Variance Analysis (Simple problems only)

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## **REFERENCES**

1. Manosh Dutta, "Cost Accounting", Dorling Kindersley (India) Pvt. Ltd, 2010.
2. T.S. Reddy & Y. Hari Prasad Reddy, "Cost Accounting", Margham Publications, 2014.
3. Manash Dutta, "Cost Accounting", Pearson Education ( Singapore ) Pvt. Ltd, Second Edition Print, 2005.
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3. [https://www.academia.edu/28383953/BASIC\\_COST\\_ACCOUNTING\\_NOTES\\_TERMS](https://www.academia.edu/28383953/BASIC_COST_ACCOUNTING_NOTES_TERMS)
4. <https://www.teachmint.com/tfile/studymaterial/b-com/costaccounting/costaccounting/2073dab6-72e3-4de8-bdc9-2fd624528ad4>
5. <https://archive.nptel.ac.in/courses/110/101/110101132/>

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## **COURSE OUTCOMES**

**On completion of this course, learners would be able to:**

CLO1. Make out the different concepts and classification of costs and create cost sheet for the firms.



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- CLO2. Summarize the importance of material cost and inventory control such as maintaining optimum stock level, compute EOQ in accounting treatment
- CLO3. Discuss the different wage payment systems and their computation, the concept of labour cost and labour turnover and their computation and develop knowledge regarding overheads
- CLO4. Demonstrate job, contract, process and operating costing of the business concern
- CLO5. Prepare the standard costing for achieve a desired cost objective

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**Course Title : CORPORATE ACCOUNTING**

**Course Code : BAFN 22**

**Course Credit : 6**

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## **COURSE OBJECTIVES**

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- CO1. Examine the concept of valuation of shares and debentures and its issues
  - CO2. Get insight knowledge on preparation of final accounts and calculation of Managerial Remuneration.
  - CO3. Discuss the concept of mergers and acquisitions
  - CO4. Distinguish holding and subsidiary company and gain knowledge on the accounting procedures to be followed in the preparation of the consolidated Balance Sheet of a holding company and liquidation of the companies.
  - CO5. Assist the preparation of electricity companies accounts under double accounts system
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## **COURSE SYLLABUS**

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### **BLOCK I: Company Accounts – Issue of Share and Debentures**

Meaning and Importance of Corporate Accounting - Company accounts – introduction – legal provisions regarding issue of shares - Issue of shares and debentures – Various kinds Shares and Debentures – forfeiture and reissue shares- Underwriting of shares and Debentures – accounting entries.

### **BLOCK II: Company Final Accounts**

Redemption of preference shares and debenture – Purchase of business - Treatment of Capital and Revenue -Expenditure Accounts - Profits Prior to incorporation accounting - Preparation of company final Accounts – company balance sheet preparation – Computation of Managerial Remuneration

### **BLOCK III: Amalgamation, Absorption and External and Internal Reconstruction**

Amalgamation – purchase consideration- accounting treatment – pooling of interest method and purchase method - Absorption accounting -External and internal reconstruction accounting of companies



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## **BLOCK IV: Holding Company and Liquidation Accounting**

Accounts of Holding company - legal requirements relating to presentation of accounts - Consolidation of balance sheet (excluding chain holding) - Liquidation – Statement of affairs and deficiency accounts – Liquidators - final statement of receipts and payments

## **BLOCK V: Banking, Insurance and Double Accounts**

Final accounts of banking companies (new format) - Final accounts Insurance companies (new format) - Double Accounts –Accounts of Electricity Companies and Railways

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## **REFERENCES**

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2. Anil Kumar – Financial Accounting, HPH
3. Dr. S.N. Maheswari, Financial Accounting.
4. Soundarajan. A & K. Venkataramana, Corporate Accounting, VBH.
5. S. P. Jain and K. L. Narang – Corporate Accounting
6. S. Bhat- Corporate Accounting.
7. S P Iyengar, Advanced Accountancy, Sultan Chand
8. R L Gupta, Advanced Accountancy.
9. Shukla and Grewal – Financial Accounting.

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1. <http://www.freebookcentre.net/business-books-download/Corporate-Accounting.html>
2. <https://www.geektonight.com/corporate-accounting-notes/>
3. <https://www.studynama.com/community/threads/b-com-corporate-accounting-notes-ebook-book-free-pdf-download-updated-syllabus.3216/>
4. <https://archive.nptel.ac.in/courses/110/105/110105156/>

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## **COURSE OUTCOMES**

**On completion of this course, learners would be able to:**

CLO1. Explore the features of valuation of shares debentures and its issues



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- CLO2. Acquire a detailed knowledge on exposure and preparation of company final accounts
- CLO3. Get insight knowledge on meaning, process and accounting of internal reconstruction. Distinguish Amalgamation, Absorption and External Reconstruction, estimate the value of purchase consideration and determine the accounting procedures to be followed
- CLO4. Explore the various methods of preparing holding company accounts and liquidation of company
- CLO5. Analyze the accounting statements of electricity companies and the concepts of double accounts

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**Course Title : BUSINESS LAW**

**Course Code : BAFN 23**

**Course Credit : 6**

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## **COURSE OBJECTIVES**

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- CO1. Provide knowledge about basics of business contract under the Indian Contract Act
  - CO2. Interpret different type of contract, valid contract and its features
  - CO3. Explain performance of contracts including quasi contract and discharge of contract
  - CO4. Describe indemnity, guaranty and agency towards contract agreement in business law
  - CO5. offer knowledge about the sale and transfer of goods and the applicable laws and regulations negotiate instrumental Act
- 

## **COURSE SYLLABUS**

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### **BLOCK I: Introduction to Contract Act**

Indian Contract Act-Formation-Nature of Contract- Classification of Contracts-Contract Vs Agreement-Forms of Contract –Elements of Valid Contract –Void agreements-Unlawful Agreements

### **BLOCK II: Elements of Valid Contract**

Offer and Acceptance -Considerations - Definition-Types–Essential –Capacity of Parties-Definition-Persons Competent to contract- Free Consent–Coercion –Undue Influence-Fraud-Misrepresentation–Mistake–Legality of object

### **BLOCK III: Performance of Contracts**

PerformanceofContracts-ActualPerformance-AttemptedPerformance–Tender- Quasi Contract – Definition and Essentials –Discharge of Contract- Modes of Discharge-Breach of Contract-Remedies available for Breach of Contract

### **BLOCK IV: Contract of Indemnity & Guarantee and Agency**

Contract of indemnity –Contract of guarantee -Bailment and Pledges - Meaning – features - Rights and Duties - Contract of Agency-Types-Creation-Duties and Rights of



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principal and agent Termination of agency

## **BLOCK V: Negotiable Instrument Act and Sale of Goods Act**

Negotiable Instrument Act – features – Sale of Goods Act – Sale-Contract of Sale-Sale Vs Agreement to Sell-Meaning of Goods-Conditions and Warranty-Caveat Emptor- Exceptions of Caveat Emptor-Buyer and Seller of Goods- Unpaid Seller-Definition- Rights of an Unpaid Seller

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6. Pillai,R.S.N.&Chand,S, Business Law, S Chand & Co, Delhi
7. Ramaswamy,K.N., Business Law, S Chand & Co, Delhi
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2. <https://freebookcentre.net/law-books-download/Foundations-of-Business-Law-and-the-Legal-Environment.html>
3. <https://archive.nptel.ac.in/courses/110/105/110105159/>

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### **COURSE OUTCOMES**

**On completion of this course, learners would be able to:**

- CLO1. Imbibe the basic requirements of the Indian contract Act, 1872
- CLO2. Summarize the valid agreement to avoid an escalated legal dispute
- CLO3. Analyze the mode of performance and discharge of contract
- CLO4. Compare and check between rights and duties of indemnity, guarantee, bailor and bailee.
- CLO5. Analyze the Law of sale of goods and its intricacies, and interpreted transaction mode in Negotiable Instruments Act

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**Course Title : FINANCIAL MANAGEMENT**

**Course Code : BAFN 24**

**Course Credit : 6**

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## **COURSE OBJECTIVES**

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- CO1. Introduce the learners with the meaning and the need of Financial Management in current competitive business environment.
  - CO2. measure risk and returns and will be able to analyse various financial assets based on risk and return through studying Time Value of Money
  - CO3. Build an awareness about leverages and capital structure and its theories of capital' structure
  - CO4. Tell about dividend policies and various dividend models.
  - CO5. Provide an insight into various modes and techniques of managing the working capital, cash and receivable management
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## **COURSE SYLLABUS**

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### **BLOCK I: Introduction to Financial Management**

Financial Management – Concept- Definition Finance Goals and Profit Maximization vs. Wealth maximization - Financial functions – Investment, Financing and Dividend Decision - Financial Planning - Risk and Return - Sources and Forms of Finance: Equity Shares, Preference Shares, Bonds, Debentures and Fixed Deposits – Features – Advantages and Disadvantages

### **BLOCK II: Time Value of Money**

Time value of money: Present value and Compound value - Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalisation: Symptoms – Causes – Remedies - Cost of capital – Cost of debt – Cost of preference share capital – Cost of equity – Cost of retained earnings - Weighted average cost of capital- Calculation of Individual and Composite Cost of Capital

### **BLOCK III: Leverage and Capital Structure**

Leverage: Introduction, Operating Leverage - Application of Operating Leverage, Financial Leverage, Combined Leverage - Capital structure –Theories of Capital



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Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach) -  
Determinants of Capital Structure

## **BLOCK IV: Dividend Decisions**

Dividend Decisions: Introduction - Traditional Approach - Dividend Relevance Model -  
Miller and Modigliani Model - Stability of Dividends - Forms of Dividends- Stock Split

## **BLOCK V: Working Capital, Cash and Receivable Management**

Working Capital Management: Introduction - Components of Current Assets and  
Current Liabilities – Concepts, Need and Objective of Working Capital Management -  
kinds of working capital - Operating Cycle -Determinants of Working Capital - Estimation  
of Working Capital - Inventory Management Techniques - Cash Management - Meaning  
and Importance - theories -Receivable Management - Maintaining Receivables -  
Credit Policy Variables

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2. Financial Management by R.K.Sharma – Kalyani publishers, New Delhi
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New Delhi



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  3. <http://sim.edu.in/wp-content/uploads/2018/11/FM-BBA-IV-SEM.pdf>
  4. <https://archive.nptel.ac.in/courses/110/107/110107144/>
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## COURSE OUTCOMES

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**On completion of this course, learners would be able to:**

- CLO1. Develop the skills related to the finance that are required by the finance manager of a company.
- CLO2. calculate the value of money invested today in different combination of the rate of interest and time period for taking right decisions to the capitalisation
- CLO3. Calculate the sources of finance for making optimum capital structure and to find out leverages.
- CLO4. Measuring the dividend policies and various dividend models of the business concern for effective financial decision making to strengthen wealth of the business.
- CLO5. Apply various methods and techniques to calculate working capital, cash and receivable management for finding the financial position of the business.

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**Course Title : BUSINESS STATISTICS**

**Course Code : BAFN 25**

**Course Credit : 6**

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## **COURSE OBJECTIVES**

- CO1. Provide basic conceptual knowledge on applications of statistics in business.
- CO2. Derive a detailed instruction of measurement of dispersion.
- CO3. Gain the knowledge on application of correlation and regression for business operations.
- CO4. Imbibe the techniques and concept of different types of index numbers.
- CO5. Observe and forecast sequence of time series, seasonal variation methods

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## **COURSE SYLLABUS**

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### **BLOCK I : Introduction to Statistics**

Definition of Statistics –Importance, uses and limitations of statistical methods - Collection of Data i) Primary and ii) secondary data – Classification and tabulation – Diagrammatic and graphic representation -Definition and Objectives of Averaging – Characteristics of a good average – Types of average i) Mean ii) Median iii) Mode iv) geometric mean and v) Harmonic mean - Merits and demerits of Averages – Choice of suitable averages

### **BLOCK II: Measurement of Dispersion**

Measures of Dispersion - Definition – Concept of variation – Absolute and relative measure of dispersion - Methods of measuring dispersion - Quartile deviation - Mean deviation - Standard deviation and Co-efficient of variation - Choice of suitable measure of dispersion

### **BLOCK III: Correlation**

Meaning and definition of correlation – Types of correlation -Methods of studying correlation i) Graphic method ii) Scatter diagram iii) Karl Pearson's method iv) Rank correlation and v) concurrent deviation method -Correlation and Regression – Methods of studying regression: i) Graphic method ii) Regression equations and iii) Regression coefficients



## **BLOCK IV: Index Numbers**

Index Numbers - Meaning – Definition – Characteristics – Types - Methods of constructing Index number i) Simple aggregative method ii) Weighted aggregative method - Price index number – Quantity index numbers – Tests of adequacy of index numbers

## **BLOCK V: Time Series**

Time Series - Meaning – Utility -Components of time series - Trend - Seasonal - Cyclical - Irregular - Methods of finding trend - Graphic - Semi-average - Moving average - Least square - Methods of finding seasonal variations -Simple average - Ratio to trend - Moving average - Link relatives.

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1. P.A. Navaneethan, Business Statistics, Jai Publishers, Trichy-21.
2. Wilson. M, Business Statistics, Himalaya Publishing House Pvt Ltd., Mumbai.
3. Pillai, RSN and V. Bagavathi, Statistics, S. Chand & Company Ltd., New Delhi, 2010.
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3. <https://ddegjust.ac.in/studymaterial/mcom/mc-106.pdf>
4. <http://www.freebookcentre.net/business-books-download/Business-Statistics.html>
5. <https://www.digimat.in/nptel/courses/video/110107114/L01.html>



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## COURSE OUTCOMES

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**On completion of this course, learners would be able to:**

CLO1. Analyse the basic concepts of arithmetic and geometric mean and different types of data collection.

CLO2. Demonstrate the measures of dispersion.

CLO3. Calculate and interpret correlation between two variables. Apply regression equations to estimate the values of unknown variable using the given data.

CLO4. Apply concept of index numbers and its importance for business decision making

CLO5. Evaluate datapoint at constant interval over a set period of time and record the data point under time series.

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**Course Title : FINANCIAL MARKETS & SERVICES**

**Course Code : BAFN 26**

**Course Credit :4**

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## **COURSE OBJECTIVES**

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- CO1. Gain expert knowledge on the various aspects in financial products and Financial Services
  - CO2. Provide knowledge about various financial instruments and its features
  - CO3. Get insight knowledge on Mutual fund and its properties
  - CO4. Provide knowledge about new issue market, leasing and hire purchase concepts
  - CO5. Equip the learners with the knowledge of financial services Marketing i.e. Factoring, Forfeiting and Credit Rating
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## **COURSE SYLLABUS**

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### **BLOCK I : Introduction to Financial Services**

Financial Services – Meaning - Merchant Banking – Definition, Origin of Merchant Banking - Merchant Banking in India – Merchant Banks and Commercial Banks - Services of Merchant Bankers – Problems and Scope of Merchant Banking in India- Venture Capital Investment Process - Advantages – Venture Capital Industry in India

### **BLOCK II: Financial Instruments**

Financial Instruments – Definition– Features – Classification -Money Market - Call Money Market - Treasury Bills Market -Commercial Bills Market - Markets for Commercial paper and Certificates of Deposits - Market for Financial Guarantee - Government (Gilt-edged) Securities Market

### **BLOCK III: Mutual Funds**

Mutual Funds– Definition – Features - Types – Risk in Mutual Funds - Organization of the Mutual Fund - Performance evaluation of Mutual Funds - Merits and Demerits of Investing in Mutual Funds -Mutual Fund Industry in India



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## **BLOCK IV: New Issue Market, Leasing and Hire Purchase**

New Issue Market – concepts - Meaning and Advantages - Stock Exchanges - Functions – Role of Securities and Exchange Board of India - Concept of Leasing and Hire Purchase – Types of Leasing

## **BLOCK V: Factoring, Forfeiting and Credit Rating**

Factoring– Meaning, Functions, Types, Cost and Benefit of Factoring - Factoring in India and Abroad –Types- Features - Forfeiting - Features - Credit Rating - Mechanism, Role of CRISI - ICRA Limited and CIBIL

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4. Gordon and Natarajan, 2011 Financial Markets and Services, Himalaya Publishing House. Mumbai.
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4. <https://freebookcentre.net/business-books-download/An-Introduction-to-Financial-Market.html>
  5. <https://archive.nptel.ac.in/courses/110/105/110105121/>
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## **COURSE OUTCOMES**

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**On completion of this course, learners would be able to:**

- CLO1. Describe the functional aspects of the various types of financial products and services available in our country.
- CLO2. Explore the various financial instruments and its features which are playing in the financial markets
- CLO3. Get practical knowledge on Mutual fund and practicing it in the financial market
- CLO4. Get exposure on new issue market, leasing and hire purchase systems in the financial market
- CLO5. Explore the actives of financial services Marketing i.e. Factoring, Forfeiting and Credit Rating

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**Course Title : ENVIRONMENTAL STUDIES**

**Course Code : CCEN**

**Course Credit : 4**

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## **COURSE OBJECTIVES**

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- CO1. Develop a comprehensive understanding of the concept, scope of environment studies and public awareness about environment collective response for its protection.
  - CO2. Provide a dynamic window onto the changing natural and social environments that comprises our world.
  - CO3. Describe and identify the organisms with similar needs that compete for resources.
  - CO4. Engage directly with key contemporary issues - such as globalisation, climate change, environmental management and cultural transformation - whilst also developing valuable analytical and communication skills.
  - CO5. Determine the flexibility to tailor your module choices to your academic interests.
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## **COURSE SYLLABUS**

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### **Unit 1: Multidisciplinary nature of environmental studies:**

- Definition, scope and importance - Need for public awareness

### **Unit 2: Natural Resources:**

- Renewable and non-renewable resources: Natural resources and associated problems.
  - a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people.
  - b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.
  - c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.



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d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.

e) Energy resources: Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources. Case studies.

f) Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification.

- Role of an individual in conservation of natural resources.
- Equitable use of resources for sustainable lifestyles.

## Unit 3: Ecosystems

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

## Unit 4: Biodiversity and its conservation:

- Introduction – Definition: genetic, species and ecosystem diversity.
- Bio- geographical classification of India
- Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values • Biodiversity at global, National and local levels.
- India as a mega-diversity nation
- Hot-spots of biodiversity.
- Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts.
- Endangered and endemic species of India
- Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.





## **Unit 5 : Environmental Pollution:**

- Definition
- Cause, effects and control measures of: - a. Air pollution b. Water pollution c. Soil pollution
- Marine pollution e. Noise pollution f. Thermal pollution g. Nuclear hazards
- Solid waste Management: Causes, effects and control measures of urban and industrial wastes.
- Role of an individual in prevention of pollution.
- Pollution case studies.
- Disaster management: floods, earthquake, cyclone and landslides.

## **Unit 6: Social Issues and the Environment:**

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



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## Unit 7: Human Population and the Environment:

- Population growth, variation among nations.
- Population explosion – Family Welfare Programme.
- Environment and human health.
- Human Rights.
- Value Education.
- HIV/AIDS.
- Women and Child Welfare.
- Role of Information Technology in Environment and human health.
- Case Studies.

## Unit: 8 Field Work Visit:

- Visit to a local area to document environmental assets-river / forest/ grassland/ hill / mountain

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## REFERENCES

1. Brusseau, M.L., Pepper, I.L., and Gerba, C.P. (2019). Environmental and Pollution Science, 3rd Edition. Academic Press, USA. (pp. 1-520).
2. Divan, S. and Rosencranz, A. (2002). Environmental Law and Policy in India: Cases, Material & Statutes, 2nd Edition. Oxford University Press, India. (pp. 1-837).
3. Gadgil, M., and Guha, R. (1993). This Fissured Land: An Ecological History of India. University of California Press, Berkeley, USA. (pp. 1-245).
4. Raven, P.H, Hassenzahl, D.M., Hager, M.C, Gift, N.Y., and Berg, L.R. (2015). Environment, 8th Edition. Wiley Publishing, USA. (pp. 1-472).
5. Singh, J.S., Singh, S.P., and Gupta, S.R. (2017). Ecology, Environmental Science and Conservation. S. Chand Publishing, New Delhi. (pp.1-842)

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## COURSE OUTCOMES

### On completion of this course, learners would be able to:

- CLO1. Acquiring wide knowledge on natural processes and resources that sustain life and govern economy.



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- CLO2. Appreciate the consequences of human actions on the web of life, global economy, and quality of human life.
- CLO3. Develop critical thinking for shaping strategies (scientific, social, economic, administrative, and legal) for environmental protection, conservation of biodiversity, environmental equity, and sustainable development.
- CLO4. Inculcate values and attitudes towards understanding complex environmental economic- social challenges, and active participation in solving current environmental problems and preventing the future ones.
- CLO5. Adopt sustainability as a practice in life, society, and industry.

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## III Year Syllabus

**Course Title : INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT**

**Course Code : BAFN 31**

**Course Credit : 6**

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### **COURSE OBJECTIVES**

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- CO1. Make the learners study the concepts, importance, schemes and analysis related to investment and create an awareness regarding investment Risk and return
  - CO2. Get insight knowledge on managing investment in primary market and secondary market.
  - CO3. Provide a conceptual framework for fundamental analysis from an investor's perspective of maximizing return on investment
  - CO4. Make out the technical analysis from an investor's perspective of maximizing return on investment
  - CO5. Provide knowledge about portfolio investment and various theories in portfolio management
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### **COURSE SYLLABUS**

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#### **BLOCK I: Introduction to Investment Analysis**

Investment Analysis: Nature - Scope - Investment Risk & Return - Objectives of Investment - Approaches to Investment Analysis - Securities - Types - Features

#### **BLOCK II: Financial Investment**

Financial Investment - Non-Financial Investment - Inbound and Outbound Investments - Sources of Investment Information - Valuation of Fixed Income Securities and Variable Income Securities (excluding Derivatives)

#### **BLOCK III: Fundamental Analysis**

Fundamental Analysis an Introduction –Objectives - Economic Analysis - Industry and Company Analysis - Sources of Information for Analysis



## **BLOCK IV: Technical Analysis**

Technical Analysis an Introduction - Objectives - Types of Charts – Chart Patterns – Dow Theory - Elliott Wave Theory - Odd - Lot Theory - Breadth of Market - Relative Strength Index – Moving Average Analysis - Efficient Market Hypothesis

## **BLOCK V: Portfolio Analysis & Management**

Introduction to Portfolio Analysis & Management– Concepts - Portfolio Risk and Return – Diversification - Markowitz Model – Sharpe Model: Single Index only - Capital Asset Pricing Model (CAPM) - Arbitrage Pricing Theory (APT)

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## **REFERENCES**

1. S.Kevin “Security Analysis and Portfolio Management” PHI Learning Pvt Ltd, New Delhi.
2. V.A.Avadhani, “Security Analysis and Portfolio Management”, Himalaya Publishing House, Mumbai.
3. Punithavathy Pandian, “Security Analysis and Portfolio Management”, Vikas Publishing House Pvt Ltd, New Delhi.
4. M,Ranganatham& R.Madhumathi, “Investment Analysis and Portfolio Management”, Pearson Education (India) Pvt Ltd, New Delhi.
5. V.K. Bhalla, “Investment Management, S. Chand & Company Ltd., New Delhi
6. Prasanna Chandra, Investment Analysis and Portfolio Management”, TataMcGraw Hill Publishing Company Ltd , New Delhi.
7. Preeti Singh, “Investment Management”, Himalaya Publishing House, Mumbai

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## **COURSE OUTCOMES**

**On completion of this course, learners would be able to:**

- CLO1. Examine about tools of financial analysis and its various alternatives and assess the investment Risk and return
- CLO2. Manage investment in primary market and secondary market.in practices
- CLO3. Apply the fundamental analysis for maximizing return on investment in the financial market



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CLO4. explore the technical analysis from an investor's perspective of maximizing return on investment

CLO5. Receive new tools and techniques for creating profitable investment portfolios

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**Course Title : MANAGEMENT ACCOUNTING**

**Course Code : BAFN 32**

**Course Credit : 6**

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## **COURSE OBJECTIVES**

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CO1. Familiarize the learners with the specialized branch of accounting i.e. Management Accounting which is used for making managerial decisions by using ratio analysis.

CO2. Introduce the concept of fund flow and cash flow statement

CO3. Give an insight knowledge on Break Even Point analysis and working capital

CO4. Compare various alternatives using marginal costing and decision making

CO5. Get an insight on knowledge about budget, budgetary control to prepare various forms of budget for the business and to achieve a desired cost objective

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## **COURSE SYLLABUS**

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### **BLOCK I: Introduction to Management Accounting**

Management Accounting – Definition – Objectives – Nature – Scope – Merits and limitations - Differences between Management Accounting, Financial Accounting and Cost Accounting - Financial Statement Analysis – Comparative statement – Common size statement – Trend Analysis - Ratio analysis: Classification of ratios – liquidity, profitability, turnover, capital structure and coverage

### **BLOCK II: Fund and Cash Flow Statements**

Funds Flow Statement – Meaning – Advantages - Schedule of changes in Working Capital – Funds from operation – Sources and applications – Preparation Fund Flow Statement - Cash Flow Statement – Meaning –Difference between fund flow statement and cash flow statement - Preparation of Cash Flow Statement

### **BLOCK III: Capital Budgeting**

Capital Budgeting – Meaning – Importance - Advantages- Appraisal methods – Payback Period – Accounting Rate of Return (ARR) - Discounted Cash Flow – Net Present Value – Profitability Index - Internal rate of return (IRR)



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## **BLOCK IV: Marginal Costing and Working Capital**

Marginal costing – CVP analysis – Break Even Analysis (BEP)– Managerial applications – Margin of safety – Profit planning - Make or Buy Decision - Working Capital Management- Inventory Management

## **BLOCK V: Budgetary Control**

Budget and Budgetary control – Meaning – Advantages - Preparation of Sales, Production, Master and overhead Budgets - Cash and Flexible Budgets

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## **REFERENCES**

1. Management accounting by S.N.Maheswari – Sultan Chand & sons publications, New Delhi
  2. Management accounting by Sharma and Guptha, Kalyani Publishers, Chennai.
  3. Management accounting by R.Ramachandran and R.Srinivasan – Sriram publication, Trichy
  4. Management Accounting by R.S.N.Pillai&V.Baghavathi – S.Chand& Co, Mumbai.
  5. Management Accounting by E.Gordon, P.Jeyaram, N.Sundaram & R. Jayachandran, Himalaya Publishing House, Mumbai.
  6. Management Accounting by Reddy.T.S & Hari Prasath.Y, Margham Publications, Chennai.
  7. Management accounting by A. Murthi and S. Gurusamy, Vijay Nicole Publications, Chennai.
  8. Management accounting by Hingorani&Ramanthan – S.Chand& Co, New Delhi.
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## **WEB RESOURCES**

1. <https://www.dynamictutorialsandservices.org/2018/10/management-accounting-notes.html>
2. [https://www.tutorialspoint.com/accounting\\_basics/management\\_accounting\\_ratio\\_analysis.htm](https://www.tutorialspoint.com/accounting_basics/management_accounting_ratio_analysis.htm)
3. <https://www.dynamictutorialsandservices.org/2018/10/management-accounting-notes-marginal.html>





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4. <http://kamarajcollege.ac.in/Department/Commerce/III%20Year/e002%20Core%2018%20-%20Management%20Accounting%20-%20VI%20Sem.pdf>
5. <http://www.freebookcentre.net/business-books-download/Management-Accounting.html>
6. <https://archive.nptel.ac.in/courses/110/101/110101003/>

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## COURSE OUTCOMES

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**On completion of this course, learners would be able to:**

- CLO1. Enlighten the thought and knowledge on management Accounting for making managerial decisions and to analyse financial statements using ratio analysis
- CLO2. Develop and apply the techniques of management accounting in the financial decision making in various business organizations especially preparing the financial statement analysis
- CLO3. Demonstrate and familiarize with budget preparation and budgetary control tools
- CLO4. Analyze Cost-volume-Profit techniques to determine Optimal managerial decisions like make or buy decisions, shut down or continue and to ascertain the working capital position of business concern.
- CLO5. Analyze new budget and budgetary control for organizations

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**Course Title : INCOME TAX THEORY, LAW AND PRACTICES**

**Course Code : BAFN 33**

**Course Credit : 6**

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## **COURSE OBJECTIVES**

- CO1. Acquire the basic accounting knowledge on principles and concept of taxation
- CO2. familiarize the learners with recent amendments under the heads of salary
- CO3. explain with calculation if income under different heads especially house property
- CO4. gain information on taxation of Profits and Gains of Business and Profession and Other Sources
- CO5. make out the learners aware on the concepts of aggregation of Income

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## **COURSE SYLLABUS**

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### **BLOCK I: Introduction to Direct Tax**

Basic concepts of Direct Tax – Definition – Previous year – Assessment year - Person – Assessee – Income – Total Income – Casual income - Capital and Revenue – Residential status and incidence of tax incomes exempt under Section – 10

### **BLOCK II: Income from Salary**

Salary – Basis of charge – Different forms of salary -Allowances – gratuity – pension – perquisites and their valuation -Deduction from salary - Computation of Taxable Salary

### **BLOCK III: Income from House property**

House Property – basis of charge – determination of Gross Annual Value and Net Annual Value - Income from let-out property – Deductions - Computation of House Property Income

### **BLOCK IV: Income from Profits and Gains of Business and Profession and Other Sources**

Profits and gains of business and profession – basis of charge – methods of accounting – deductions – allowable expenses and disallowable expenses – computation of taxable income – Income from Capital Gains - computation of taxable income - Income from Other Sources- computation of taxable income



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## **BLOCK V: Aggregation of Income**

Income of other persons included in assesses total income - Aggregation of income; Set – off or carry forward and set off of losses – Deductions from gross total income - Computation of total income and tax payable - Rebates and relief's - Provisions concerning advance tax and tax deducted at source - Provisions for filing of return of income

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## **REFERENCES**

1. Dr.Vinod K.Singhania, Taxmen's Direct Taxed Law & Practice. Taxman Publications, New Delhi.
2. Dr. A. Murthy, Income Tax Law and Practice - Vijay Nichole Publications, Chennai.
3. Dr. T.S. Reddy & Dr. Hariprasad, Income tax law and practice, Margam publications, Chennai.
4. Gaur and Narang, "Income Tax Law and Practice" Kalyani Publishers, New Delhi.
5. Dr. H. C.Mehrotra, " Income Tax Law and Accounts" Sahithya Bhavan publishers, Agra.
6. R. G. Shaha, Income Tax Law and Prctice (Direct Tax) Himalaya Publications, Mumbai.
7. Dinkar Pagare, Direct Tax – Sultan Chand publishers, New Delhi.

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## **WEB RESOURCES**

1. <http://www.freebookcentre.net/business-books-download/Income-Tax-Law-And-Practice.html>
2. <https://www.hhrc.ac.in/ePortal/Commerce/III%20B.Com.%20-%2018UCOE2%20-%20Dr.%20R%20Sathru%20Sankara%20Velsamy.pdf>
3. <https://kamarajcollege.ac.in/Department/Commerce/III%20Year/005%20Major%200Elective%20I%20-%20Income%20Tax%20Law%20&%20Practice%20I%20-%20V%20Sem.pdf>



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## COURSE OUTCOMES

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**On completion of this course, learners would be able to:**

- CLO1. Examine the basic concepts of schedules rate of tax liability, the basic concepts of income tax, total income and different heads
- CLO2. Apply and practice the computation of salary income
- CLO3. Produce annual value of house property and computation under different circumstances
- CLO4. Apply with calculation on taxation of Profits and Gains of Business and Profession and Other Sources
- CLO5. Define income tax authorities and their role including Aggregation of Income

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**Course Title : AUDITING**

**Course Code : BAFN 34**

**Course Credit : 4**

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## **COURSE OBJECTIVES**

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- CO1. Describe auditing with its relevant technicalities and to comprehend the various concepts of auditing and the procedure for the conduct of internal audit
  - CO2. Familiarize with the process of valuing assets and liabilities and verification of vouchers and relevant documents.
  - CO3. Introduce the learners with Code of Conduct for Auditors issued by ICAI pertaining to the appoint and removal and infer the contents of an audit report
  - CO4. Get an insight knowledge on the various role played by the auditor of an organisation including auditing of computerized accounts
  - CO5. Gain knowledge about the importance of Auditing in the government sectors
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## **COURSE SYLLABUS**

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### **BLOCK I: Introduction to Auditing**

Auditing – Meaning – Features – Objectives – Advantages of Auditing – Materiality in Auditing - Classifications of Audit - Internal Audit – Periodical Audit – Continuous Audit – Interim Audit – Balance Sheet Audit - Internal Check – characteristics of an effective internal check system - advantages and disadvantages - Internal Control - Procedure of Audit - Audit Planning - Audit Programme – Test Check – Auditing vs. Investigation

### **BLOCK II: Verification and Valuation of Assets**

Voucher - Meaning – Definition – Objective – Requisites of a Valid Voucher - Types of Vouching – Vouching of Cash Transaction – Vouching of Trade Transactions=Verification – Objects of Verification – Principles of Verification - Verification and Valuation of Assets – Verification of Liabilities

### **BLOCK III: Appointment of Auditor and Audit Report**

Auditors of a Company – Appointment – Removal - Remuneration – Qualification and Disqualification of Auditor – Rights, Duties and Powers of Auditor, Liabilities of Auditor -



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Audit Report – Types of Audit Report – Statutory Report - Matters to be included in the Audit Report

## **BLOCK IV: Role of Auditor**

Concepts of Cost Audit - Management Audit – Process of Management Audit – Human Resource Audit -Concepts of Environment Audit – Social Audit - Forensic Audit- Computerised Audit - Role of Auditor in Computerised Environment - Benefits – Deficiencies

## **BLOCK V: Divisible Profits and Dividends**

Divisible Profits and Dividends – Features of Government Audit - Functions of Comptroller and Audit General of India - Duties of Accountant General – Consolidated Fund of India – Contingency Funds of India

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## **REFERENCES**

1. Tandon B. N 2015 Practical Auditing, S.Chand & Co, New Delhi
2. Sundar K. and Paari, 2016 Auditing Vijay Nicole, Imprints Private Ltd, Chennai, 2015
3. Saxena, R.G. 2016 Principles of Auditing, Himalaya Publishing House, New Delhi.
4. Natarajan, L. 2013. Auditing Chennai: Margham Publications.Chennai
5. Pagar, D. 2016. Principles and Practice of Auditing (14 ed.): Sultana Chand & Sons.
6. Tandon, B.N & Sudharsanam, S. 2016. A Handbook of Practical Auditing : S Chand & Company Pvt. Ltd. New Delhi
7. Kamal Gupta, 2015 Contemporary Auditing Tata McGraw Hill, New Delhi.

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## **WEB RESOURCES**

1. <https://www.geektonight.com/auditing-notes/>
2. [https://archive.mu.ac.in/myweb\\_test/study%20TYBCom%20Accountancy%20Auditing-II.pdf](https://archive.mu.ac.in/myweb_test/study%20TYBCom%20Accountancy%20Auditing-II.pdf)
3. <https://kamarajcollege.ac.in/Department/Commerce/II%20Year/e004%20Core%20Auditing%20-%20VI%20Sem.pdf>



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4. <https://www.gkpad.com/sachin/06-22/bcom-Auditing.html>
5. <https://www.bing.com/videos/search?q=AUDITING+video+lecture&qpvt=AUDITING+video+lecture&FORM=VDRE>

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## **COURSE OUTCOMES**

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**On completion of this course, learners would be able to:**

- CLO1. Explain about the fundamental concepts Auditing and Outline the techniques and applicability of internal audit
- CLO2. Acquire a detailed knowledge on vouching verification and valuation of assets and liabilities
- CLO3. Proclaim the qualification for a company auditor and procedure for his appointment and removal and apply different techniques of Auditing and to study the Audit report.
- CLO4. Apply the concept of various kind of audit in the recent scenario and auditing in a computerized environment and its utility in practical business
- CLO5. Analyze the accounts and auditing procedure for the government undertakings

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**Course Title : BANKING THEORY, LAW AND PRACTICE**

**Course Code : BAFN 35**

**Course Credit : 6**

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## **COURSE OBJECTIVES**

- CO1. Describe regulation act of banking sector and concepts, functions and Classification of Banking System
- CO2. List out the various types of deposits in the banking sectors and its procedures
- CO3. Explain all banking regulations under the Negotiable Instruments Act
- CO4. Explore the various functions of commercial banks and its loan system
- CO5. Enumerate the banking sector reforms of organisation in India

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## **COURSE SYLLABUS**

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### **BLOCK I: Introduction to Banking Legislation**

Banking Legislation – Provisions of Banking Regulations – Structure and characteristics of the banking system in India - Banking sector reforms - Definition of Banker and customer – Stature and functions of a Central Bank - special feature of RBI - Banking regulation Act 1949 - Commercial Bank functions -Industrial Banking versus Development Banking

### **BLOCK II: Bank Deposits, Accounts and Customers**

Account Opening Formalities – special types of customer – types of deposit – Bank Pass book – Collecting Banker – Paying Banker – Banker Lien - Types of Bank Accounts – KYC Norms – Non Residence Deposit Account – Currency (Domestic) Account – Senior Citizen Deposit Account – Flexi Deposit Account - Bank Customer – Partnership Firm, Club – Joint Stock Company – Joint Hindu Family – Trust – Societies

### **BLOCK III: Negotiable Instruments**

Negotiable Instruments: Meaning & Definition – Characteristics – Cheque and its kinds - Crossing, Endorsement and Material Alteration - Collection and payment of Cheque – Refusal or bouncing of cheque -Bills of Exchange: Definition, characteristics and Parties involved - Difference between Bill and Cheque





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## **BLOCK IV: Loan and Advances**

Loan and advances by commercial bank lending policies of Commercial Bank - Concepts - Duties & Responsibilities of Collecting Banker - Holder for Value – Holder in Due Course – Statutory Protection to Collecting Banker - Management of Non-Performing (NPA) – Definition and Meaning – Types of NPAs - Causes –Remedies - Basel Banking Norms

## **BLOCK V: Banking Sector Reforms in India**

Banking Sector Reforms in India: Recommendations of Narasimham Committee (Phase-I) - Banking Services: ATM, Credit Card, Debit Card, Rupay Card - E-Services – On-line/Internet Banking – Mobile Banking – EFT (Electronic Fund Transfer) –Real Time Gross Settlement (RTGS) System, Negotiated Dealing System (NDS) - Centralized Funds Management System (CFMS), National Financial Switch (NFS), and Inter Bank Funds Transfer Processor (IFTP) – Immediate Payment Service (IMPS)

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## **REFERENCES**

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2. Tannan, ML 2015 Banking Law & Practice in India, Indian Law House, New Delhi
3. Panikar, KK 2015 Banking –Theory System, S.Chand & Co., New Delhi.
4. Sundharam and Varshney, Banking theory Law & Practice, Sultan Chand & Sons., New Delhi.
5. M.S. Ramesh and R.Pattenshetty, Effective Business English and Correspondence, S.Chand & Co, Publishers, New Delhi-2.
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9. Lesikar, R.V. & Flatley, M.E. Basic Business Communication Skills for Empowering Internet Generation, Tata Mc Graw Hill Publishing Company Ltd, New Delhi.



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  2. <https://vdocument.in/banking-theory-law-and-practice-561d7b68e211b.html>
  3. <http://www.freebookcentre.net/business-books-download/Banking-and-Finance.html>
  4. <https://archive.nptel.ac.in/courses/110/106/110106040/>
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## COURSE OUTCOMES

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**On completion of this course, learners would be able to:**

CLO1. Explain the conceptual framework of banking and the role of RBI

CLO2. Evaluate the various the deposits in the banking sectors and its procedures and apply it in practices.

CLO3. Discuss the laws governing the banks under the Negotiable Instruments Act

CLO4. Explore the various functions of commercial banks and its loan and advance system and to eradicate the NPA

CLO5. Evaluate the existing banking system reforms in India.

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**Course Title : COMPUTERIZED ACCOUNTING WITH TALLY**

**Course Code : BAFN 36**

**Course Credit : 6**

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## **COURSE OBJECTIVES**

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- CO1. Familiarize the learner with computerized accounting and related software viz. Tally ERP 9.
  - CO2. Get an insight knowledge on preparation of day books, stocks and vouchers
  - CO3. Prepare order processing of the business enterprises in the tally package.
  - CO4. Help migrates all the TDS nature of payments which are used in version of Tally ERP 9
  - CO5. Get the knowledge of Tally software which is updated with GST i.e. Tally ERP 9
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## **COURSE SYLLABUS**

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### **BLOCK I: Introduction to Tally**

Introduction to Tally ERP9 - Creating a Company - Altering and Deleting Company – Data Security: Security Control Setup - User Security Control, Multi Language – Export - Import- Backup and Restore: Export and Import Formats - Data Backup and Restore – Masters Ledgers: Understanding Ledgers - Creating Ledgers - Creating Multiple Ledgers - Altering and Deleting Ledgers

### **BLOCK II: Tally in Voucher and Stock Valuation**

Payment Voucher - Receipt Voucher - Contra Voucher - Journal Voucher - Day Book: Day Book Reports - Altering and Deleting Transactions - Cheque Printing: CTS Cheque Printing System, Masters: Inventory: Understanding Inventory - Integrating Accounts and Inventory - Stock Group - Go down and Locations - Stock Category - Units of Measure - Stock Items - Manual Stock Valuation without Inventory

### **BLOCK III: Tally in Order Processing**

Purchase Order Process - Purchase Order Voucher - Receipt Note (Inventory) - Rejection-Out Voucher, Sales Order Processing: Sales Order Process - Sales Order Voucher - Delivery Note (Inventory) - Rejection-IN Voucher - Debit and Credit Notes - Bank Reconciliation, Manufacturing Vouchers: Bills of Materials - Job Costing



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## **BLOCK VI: Tally in TDS Masters**

Tax Deducted at Source (TDS): Understanding TDS - Creating TDS Masters - TDS Payment - Tax Reports and Tax Forms - Payroll Accounting: Understanding Payroll - Pay Heads and Categories - Employee Details and Salary Details - Attendance Entries - Salary Payment – Pay sheet and Pay Slips

## **BLOCK V: Tally in GST**

Activating Tally in GST - Setting Up GST (Company Level, Ledger Level or Inventory Level) - GST Taxes & Invoices - SGST, CGST & IGST - Creating GST Masters in Tally, Purchase Voucher with GST: Updating GST Number for Suppliers -Intra-State Purchase Entry in GST (SGST + CGST) - Inter-State Purchase Entry in GST (IGST) - Printing GST Sales Invoice from Tally ERP9 Software, GST Reports and Returns: GSTR 1 in Tally - GSTR 1 Return Filing

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## **REFERENCES**

1. Nadhani A K, (2016), Implementing Tally, BPB Publications
2. Rizwan Ahmed, (2016), Tally ERP 9, Margham Publications, Chennai
3. Nandhani, (2015), Computerized Accounting under Tally, Implementing Tally, BPB publication
4. Namrata Agrawal, (2008), Tally 9”, Dreamtech Publishers Tally Software Package Manual

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## **WEB RESOURCES**

1. <https://www.mygknotes.com/2021/06/computerised-accounting-with-tally.html>
2. [https://www.niesbud.nic.in/docs/Computer\\_accounting\\_with\\_tally.pdf](https://www.niesbud.nic.in/docs/Computer_accounting_with_tally.pdf)
3. [https://www.academia.edu/36997035/Notes\\_on\\_Tally](https://www.academia.edu/36997035/Notes_on_Tally)
4. <https://www.dynamictutorialsandservices.org/2021/04/computerised-accounting-and-tally.html>
5. <https://www.bing.com/videos/search?q=COMPUTERIZED+ACCOUNTING+WITH+TALLY+&FORM=HDRSC3>



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## COURSE OUTCOMES

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**On completion of this course, learners would be able to:**

- CLO1. Prepare the accounts with accounting software using Tally ERP 9.
- CLO2. Practice the vouchers and insert into the system and valuation of stock in Tally software
- CLO3. Create different databases using access application for developing the order processing of the business enterprises in the tally package.
- CLO4. Create the nature of payment and record the transaction in Tally software
- CLO5. Explore about advanced features of Tally ERP 9.0 for better management and generation of advanced and MIS Reports.

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