MANONMANIAM SUNDARANAR UNIVERSITY,
TIRUNELVELI-12

SYLLABUS

UG - COURSES – AFFILIATED COLLEGES

Course Structure for B. Com.

(Choice Based Credit System)

(with effect from the academic year 2026-2027 onwards)

Semester-V				
Part	**Subject Status**	**Subject Title**	**Subject Code**	**Credit**
III	CORE	COST ACCOUNTING I	FCCO51	4
III	CORE	BANKING LAW AND PRACTICE	FCCO52	4
III	CORE	INCOME TAX LAW AND PRACTICE–I	FCCO53	4
III	CORE	PROJECT WITH VIVA-VOCE	FCCO5P	3
III	ELECTIVE (Discipline Specific Elective1/2)	2.RESEARCH METHODOLOGY	FECO52	3
III	ELECTIVE (Discipline Specific Elective 3/4)	3.HUMAN RESOURCE MANAGEMENT	FECO5A	3
IV	NAAN MUDHALVAN	AGRICULTURAL ECONOMY OF INDIA		2
		INTERNSHIP/ INDUSTRIALVISIT/ FIELD VISIT/ KNOWLEDGE UPGRADATION ACTIVITY	FIFK51	2

Total Marks: 100 Internal Exam: 25 marks + External Exam: 75 marks

A. **Scheme for internal Assessment**:
Maximum marks for written test: **20 marks**
3 internal tests, each of **I hour** duration shall be conducted every semester.
To the average of the **best two** written examinations must be added the marks scored in. The **assignment** for 5 marks.

The break up for internal assessment shall be:
Written test- 20 marks; Assignment -5 marks Total - 25 marks

B. Scheme of External Examination
3 hrs. examination at the end of the semester
A – Part : 1 mark question two - from each unit
B – Part : 5 marks question one - from each unit
C – Part : 8 marks question one - from each unit

- **Conversion of Marks into Grade Points and Letter Grades**

S.No	Marks	Letter Grade	Grade point (GP)	Performance
1	90-100	O	9-10	Outstanding
2	80-89	A+	8-8.9	Excellent
3	70-79	A	7-7.9	Very Good
4	60-69	B+	6-6.9	Good
5	50-59	B	5-5.9	Above Average
6	40-49	C	4-4.9	Pass
7	0-39	RA	-	Reappear
8	0	AA	-	Absent

- **Cumulative Grade Point Average (CGPA)**

$$\mathbf{CGPA} = \frac{\mathbf{\Sigma\,(GP \times C)}}{\mathbf{\Sigma C}}$$

- **GP** = Grade point, **C** = Credit
- CGPA is calculated only for Part-III courses
- CGPA for a semester is awarded on cumulative basis

- **Classification**
  a) First Class with Distinction : CGPA $\geq$ 7.5*****
  b) First Class : CGPA $\geq$ 6.0
  c) Second Class : CGPA $\geq$ 5.0 and $<$ 6.0
  d) Third Class : CGPA$<$ 5.0

COST ACCOUNTING – I

Learning Objectives

- To understand the various concepts of cost accounting.LO2
- To prepare and reconcile Cost accounts.LO3
- To gain knowledge regarding valuation methods of material.
- To familiarize with the different methods of calculating labour cost.
- To know the apportionment of Overheads.

Unit I

Introduction of Cost Accounting

Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting –Installation of Costing System – Classification of Costs– Cost Centre– Profit Centre.

Unit II

Cost Sheet and Methods of Costing

Preparation of Cost Sheet – Tenders & Quotations – Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.

Unit III

Material Costing

Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials–Methods of Issue– FIFO–LIFO–Base Stock Method– Specific Price Method– Simple and Weighted Average Method.

Unit IV

Labour Costing

Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time– Overtime – Labour Turnover - Meaning, Causes and Measurement.

Unit V

Overheads Costing

Overheads – Definition – Classification – Allocation and Apportionment of Overheads–Basis of Apportionment–Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement–Machine Hour Rate – Computation of Machine Hour Rate.

Textbooks

1. Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi.2
2. Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi,
3. Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi
4. T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai
5. S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi

Reference Books

1. Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York.
2. Jain S.P. and Narang K.L. Cost Accounting, Latest Edition. 2013, Kalyani Publishers, New Delhi,
3. V.K. Saxena and C.D. Vashist, Cost Accounting, Sultan Chand publications, New Delhi
4. Murthy A & Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai
5. Prasad. N. K and Prasad. V. K, Cost Accounting, Book Syndicate, Kolkata

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1. https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost- accounting.html
2. https://www.accountingtools.com/articles/what-is-material-costing.html
3. https://www.freshbooks.com/hub/accounting/overhead-cost

BANKING LAW AND PRACTICE

Learning Objectives

- To help the students understand various provision of Banking Regulation Act
- 1949 applicable to banking companies including cooperative banks
- To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function
- To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion
- To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.
- To explore practical banking systems relationship of bankers and customers, Crossing of cheques, endorsement etc.

Unit I

Introduction to Banking

History of Banking- Provisions of Banking Regulations Act 1949 - Components of

Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks - Banking System – Branch Banking- Unit Banking - Universal Banking- Financial Inclusion

Unit II

Central Bank and Commercial Bank

Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation.

Commercial Banking: Definition - Functions – Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS) - Role of Banks in Economic Development.

Unit III

Banking Practice

Types of Accounts CASA– Types of Deposits - Opening Bank Account- Jan Dhan Yojana - Account Statement vs Passbook vs e-statement - Banker Customer Relationship - Special Types of Customers –KYC norms.

Loans & Advances –Lending Sources- Lending Principles-Types of Loans - classification of assets and income recognition/ provisioning (NPA)–Repo Rate & Reverse Repo Rate-securities of lending-Factors influencing bank lending.

Unit IV

Negotiable Instruments Act Negotiable Instruments – Meaning & Definition – Characteristics -Types of negotiable instruments.

Crossing of Cheques– Concept - Objectives – Types of Crossing - - Consequences of Non-Crossing.

Endorsement-Meaning-Components-Kinds of Endorsements- Cheques payable to fictitious person Endorsement by legal representative – Negotiation bank-Effect of endorsement-Rules regarding Endorsement. Paying banker - Banker's duty - Dishonouring of Cheques- Discharge by paying banks - Payments of a crossed cheque - Refusal of cheques Payment. Duties of Collecting Banker- Statutory protection under section131-Collecting bankers'duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer Grievances-Grievance Redressal – Banking Ombudsman.

Unit V

Digital Banking

Meaning- Services - e-banking and financial services- Initiatives- Opportunities - Internet banking Vs Traditional Banking

Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM–Concept-Features-Types-. Electronic money- Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency–Differences –Safety and Security in Digital Banking.

Text books

1. Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai
2. Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi
3. Gupta P.K. Gordon E Banking and Insurance, Himalaya publication, Kolkata
4. Gajendra, A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi
5. K.P. Kandasami, S. Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi

Reference Books

1. B.Santhanam, Banking & Financial System, Margam Publication, Chennai
2. Katait Sanjay, Banking Theory and Practice, Lambert Academic Publishing,
3. Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand
4. William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA
5. Nektarios Michail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1. https://www.rbi.org.in/
2. https://businessjargons.com/e-banking.html
3. https://www.wallstreetmojo.com/endorsement/

INCOME TAX LAW AND PRACTICE - I

Learning Objectives

- To understand the basic concepts & definitions under the Income Tax Act, 1961.
- To compute there's identical status of an assessed and the incidence of tax.LO3
- To compute income under the head salaries.
- To learn the concepts of Annual value, associated deductions and the calculation of income from House property.
- To compute the income from Business &Profession considering its basic principles & specific disallowances.

Unit I

Introduction to Income Tax

Introduction to Income Tax–History–Objectives of Taxation- Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act – Types of Assessee – Income exempted under Section10.

Unit II

Residential Status

Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.

Unit III

Income from Salary

Salary Income - Definition – Allowances –Taxability - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary-Profits in Lieu of Salary-Computation of Salary Income.

Unit IV

Income from House Property

Income from House Property –Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value -Let-out vs Deemed to be let out Self-Occupied Property– Deductions–Computation of Income from House Property.

Unit V

Profits and Gains from Business or Profession

Income from Business or Profession – Allowable Expenses – Expenses Disallowed - General Deductions – Depreciation – Undisclosed Income & Investments, Unexplained expenditure (Sec69A,69B,69C,69D)–Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis (Deemed Income)–Computation of Income from Business or Profession.

Textbooks

1. V.P. Gaur, Narang, Puja Gaurand Rajeev Puri-Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2. T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.3
3. Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4. H.C.Mehrotra, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan

Publications, Agra.
5. T.Srinivasan–IncomeTax & Practice–Vijay Nicole Imprints Private Limited, Chennai.

Reference Books

1. Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
2. Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan. New Delhi.
3. Vinod K. Singhania, Students Guide to Income Tax., U.K. Bharghava Taxman.
4. Dr.Vinod K Singhania, Dr.Monica Singhania, Taxmann's Students' Guide to Income Tax, NewDelhi.
5. Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1. https://cleartax.in/s/residential-status/
2. https://www.legalraasta.com/itr/income-from-salary/
3. https://taxguru.in/income-tax/income-house-properties.html

AUDITING & CORPORATE GOVERNANCE

Learning Objectives

- To enable students to understand process of auditing and its classification.
- To impart knowledge on internal check and internal control.
- To illustrate the role of auditors in company.
- To help students understand the framework, theories and models of Corporate Governance.
- To provide insights in to the concept of Corporate Social Responsibility

Unit I

Introduction to Auditing

Meaning and Definition of Auditing–Distinction between Auditing and Accounting–Objectives–Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of For Profit enterprises and Non–profit Organizations

Unit II

Audit Procedures and Documentation

Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check System – Vouching – Cash and Trade Transactions - Verification of Assets and Liabilities and its Valuation

Unit III

Company Auditor

Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor – Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Auditing around the computer – Auditing through the computer- e-audit tools.

Unit IV

Introduction to Corporate Governance

Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Introduction to Environment, Social and Governance (ESG - Code of Conduct – Directors and Auditors

Unit V

Corporate Social Responsibility

Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability – CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013 (Section 135 schedule – VII). – CSR Policy Rules

Textbooks

1. Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi
2. B.N.Tandon, S.Sudharsanam & S.Sundharabahu, Practical Auditing, S.Chand & Sons New Delhi.
3. Dr.T.R.Sharma, Dr.Gaurav Sankalp, Auditing & Corporate Governance, Sahithya Bhawan Publications, Agra
4. Aruna Jha, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd, New Delhi.

Reference Books

1. Kevin Keasey, Steve Thompson & Mikewright, Governance & Auditing, Emerald Group Publishing Limited, Bingley
2. Dr.T.R. Sharma, Auditing, Sahithya Bhawan Publications, Agra
3. C.B.Gupta, Neha Singhal, Auditing & Corporate Governance, Scholar Tech Press, New Delhi.
4. Shri.Vengadamani, Practical Auditing, Margham Publication, Chennai.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1. https://www.wallstreetmojo.com/audit-procedures/2
2. https://theinvestorsbook.com/company-auditor.html
3. https://www.investopedia.com/terms/c/corp-social-responsibility.asp

MAJOR PROJECT

Objectives

- To impart knowledge and develop understanding of research methodology and its applications
- To study the methods of data collection and its interpretation to develop analytical skills in generalization of things and concepts

Guidelines for group project

1. The topic should be subject related.
2. Each group should consists of a maximum number of 5students
3. The project report should have minimum 50 pages.
4. Each group must have a guide/project supervisor.
5. The project should necessarily contain title, statement of the problem, brief and representative review of literature, and objectives of the study, research methodology (sampling, collection of data and tools of analysis), scope / rationale / limitations of proposed study, contents (chapters) and bibliography.
6. The project report must have the following- Cover page, declaration by the guide and candidate, preface and acknowledgement, table of contents, main body (chapters), research instruments (questionnaire), appendix and annexure (if needed), bibliography.
7. Evaluation will be based on the project report, presentation and viva voce.

FINANCIAL MANAGEMENT/ RESEARCH METHODOLOGY

FINANCIAL MANAGEMENT

Learning Objectives

- To introduce the concept of financial management.
- To learn the capital structure theories.
- To gain knowledge about techniques in capital budgeting
- To learn about dividend payment models.
- To understand the needs and calculation of working capital in an organization.

Unit I

Introduction

Meaning and Objectives of Financial Management – Functions of Financial

Management. Finance - Sources of Finance-Role of Financial Manager - Financial Goals- Profit maximization Vs. Wealth Maximization – Concept of Time Value Money–Risk and Return–Components of Financial Management.

Unit II

Financial Decision

Capital Structure–Definition-Meaning-Theories-Factors determining Capital Structure – Various approaches of Capital structure

Cost of Capital–Meaning–Factors determining cost of capital - Methods-Cost of Equity Capital–Cost of Preference Capital–Cost of Debt–Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage–Concept–Operating and Financial Leverage

Unit III

Investment Decision

Capital Budgeting - Meaning - Process – Cash Flow Estimation Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR).

Discounted Cash – flow Methods: Net Present Value (NPV)– Internal Rate of Return – Profitability Index.

Unit IV

Dividend Decision

Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter's Model - Gordon's Model – M&M Model.

Unit V

Working Capital Decision

Working Capital - Meaning and Importance – Classification - Working Capital Cycle - Factors Influencing Working Capital – Determining Working Capital - Management of Current Assets: Inventories, Accounts Receivables and Cash.

Textbooks

1. R.K.Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi.
2. M.Y.Khan and P.K.Jain, Financial Management, Mc Graw Hill Education, Noida.
3. I.M.Pandey, Financial Management, Vikas Publications, Noida.
4. Dr.S.N.Maheshwari, Elements of Financial Management, Sultan Chand &

Sons, New Delhi.
5. Dr.Kulkarni and Dr.Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.

Reference Books

1. Prasana Chandra, Financial Management, Tata Mc Graw Hill, New Delhi.
2. I.M.Pandey, Financial Management, Vikas Publishing, Noida.
3. Khan & Jain, Financial Management, Sultan Chand & Sons, New Delhi.
4. A.Murthy, Financial Management, Margham Publications, Chennai.
5. J.Srinivasan and P.Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1. https://efinancemanagement.com/financial-management/types-of-financial-decisions
2. https://efinancemanagement.com/dividend-decisions
3. https://www.investopedia.com/terms/w/workingcapital.asp

RESEARCH METHODOLOGY

Objectives

- To understand the basic concepts of research and its methodologies.
- To organize and conduct research in a more appropriate manner.

Unit I

Introduction to Research – Types of Research – Significance of Research–Research methods vs. Methodology–Research–Research process –Criteria of Good Research

Unit II

Research Design –Meaning of Research design–need for research design–features of a good design – different research designs.

Unit III

Design of sample surveys– sample design – sample survey Vs census survey – Types of sampling designs – Non probability sampling – probability sampling – Complex random sampling design.

Unit IV

Data Collection and preparation –Collection of Primary Data Methods of Collecting Primary Data- Guidelines for Constructing Questionnaire / Schedule-

Difference between Questionnaire and schedule - Collection of secondary data – Data Preparation process.

Unit V

Interpretation and report writing – Meaning of interpretation – techniques of interpretation – precautions in interpretation –significance of report writing –different steps in writing report –layout of the research report – mechanics of writing a research report – precautions for writing research report.

Text/Reference Books

1. C.R.Kothari, Gau Rav Garg, "Research Methodology methods and techniques", New International Publishers.
2. P.Ravilochanan, "Research Methodology", Margham Publications.
3. P.Saravanavel, "Research Methodology", Kidap Publications.

DISCIPLINE SPECIFIC ELECTIVE –3/4: **HUMAN RESOURCE MANAGEMENT**/
COMPUTER APPLICATION IN BUSINESS

HUMAN RESOURCE MANAGEMENT

Learning Objectives

- To explore to the aspects relating of Human resource management
- To equip with the various processes of Recruitment and Selection
- To be acquainted with Training methods and the concept of Performance Appraisal
- To learn about Industrial Relations
- To assimilate knowledge on employee welfare.

Unit I

Introduction to HRM

Definition of HRM, Objectives– Importance–Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.

Unit II

RECRUITMENT AND SELECTION

Definition–Objectives–Factors affecting recruitment–internal and external source of recruitment – Selection Process –Curriculum Vitae –Test- types– Kinds of

employment interview – Medical Screening – Appointment Order.

Unit III

TRAINING AND DEVELOPMENT

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

Unit IV

INDUSTRIAL RELATIONS

Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India – Arbitration – Adjudication – Settlement Labour Relation –Functions of Trade Unions–Forms of collective bargaining-Workers' participation in management – Types and effectiveness.

Unit V

EMPLOYEE WELFARE

Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non- Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement & Other Benefits- Remuneration– Components of remuneration–Incentives–Benefits

Textbooks

1. Ashwathappa, Human Resource Management, Tata Mc Graw-Hill Education, Noida.
2. Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.
3. Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune.
4. P.Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.

Reference Books

1. L.M.Prasad, Human Resource Management, Sultan and Chandsons Publications, New Delhi.
2. DeCenzo, D.A. and Robbins, S.P. Human Resource Management, Wiley, India.
3. Dr.K. Sundar and Dr.J Srinivasan, Human Resource Development, Margham Publications, Chennai.
4. Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1. https://hr.university/shrm/strategic-human-resource-management/

2. https://www.investopedia.com/terms/c/collective-bargaining.asp
3. https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778

COMPUTER APPLICATION IN BUSINESS

Learning Objectives

- To apply various terminologies used in the operation of computer systems in a business environment.
- To Understand the basic concepts of a word processing package
- To apply the basic concepts of electronic spreadsheet software in business.
- To Understand and apply the basic concepts of Power Point presentation.
- To generate electronic mail for communicating in an automated office for business environment.

Unit I

Word Processing

Introduction to Word-Processing, Word-Processing Concepts, Use of Templates, and Working with Word Document: Editing Text, Find and Replace Text, Formatting, Spell Check, Autocorrect, Auto Text – Bullets and Numbering, Tabs, Paragraph Formatting, Indent, and Page Formatting, Header and Footer.

Unit II

Mail Merge

Tables - Inserting, Filling and Formatting a Table - Inserting Pictures and Video - Mail Merge Including Linking with Database - Printing Documents, Creating Business Documents.

Unit III

Preparing Presentations

Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media – Design – Transition – Animation - Slideshow. Creating Business Presentations.

Unit IV

Spreadsheet and its Business Applications

Spreadsheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing a Worksheet - Handling Operators in Formula, Project Involving Multiple Spreadsheets, Organizing Charts and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database, and Text Functions.

Unit V

Creating Business Spreadsheet

Creating Spreadsheet in the Area of: Loan and Lease Statement, Ratio Analysis, Payroll Statements, Capital Budgeting, Depreciation Accounting, Graphical Representation of Data, Frequency Distribution and its Statistical Parameters, Correlation and Regression.

List of Practical:

1. Write a business letter by using the features viz., autocorrect, autotext, bullets, numbering, and paragraph formatting.
2. Use the template in word document with features of page formatting, header and footer, and effective use of find and replace option.
3. Printing personalized postcards or newsletters for mailing to customers, based on their interests or purchase behavior.
4. Creating purchase orders addressed to different suppliers with unique details such as quantities, product descriptions, prices, and demo video.
5. Prepare the slides by using different fonts, inserting images and tables, and media designs.
6. Create a business presentation to enhance its quality with transition and animation.
7. Sending personalized invitations to the events like business conferences, seminars, webinars, or company events by merging attendee names, event details, and dates.
8. Prepare a worksheet using formulas to calculate and present cash flow from operating, investing, and financing activities.
9. Print a project report involving multiple spreadsheets organizing charts and graphs.
10. Designing and preparing a balance sheet using spreadsheet tools.
11. Sorting data in ascending or descending order, sorting by multiple columns and applying rules for highlighting specific data (e.g., highlighting values above a threshold, using color scales).
12. Create a spreadsheet in the areas of pay roll statement, and capital budgeting.
13. Perform the statistical tools of correlation and regression in worksheet.

Textbooks

1. R Parameswaran, Computer Application in Business - S.Chand Publishing, UP.
2. Dr.Sandeep Srivastava, Er. Meera Goyal, Computer Applications in Business - SBPD Publications, UP.
3. Mansi Bansal, Sushil Kumar Sharma, Computer Application in Business, Mumbai, Maharashtra.

4. Peter Norton, "Introduction to Computers"–Tata McGraw-Hill, Noida.
5. Renu Gupta: Computer Applications in Business, Shree Mahavir Book Depot (Publishers) New Delhi.

Reference Books

1. Gupta, Swati, Office Automation System, Lap Lambert Academic Publication. USA.
2. Jennifer Ackerman Kettel, GuyHat-Davis, Curt Simmons, "Microsoft 2003", Tata McGraw Hill, Noida.
3. Dr.R. Deepalakshmi, Computer Fundamentals and Office Automation, Charulatha Publications, Tamilnadu.
4. John Walkenbach, MS Excel 2007 Bible, Wiley Publication, New Jersey, USA.
5. Glyn Davis & Branko Pecar: Business Statistics using Excel, Oxford publications, Chennai.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1. https://www.youtube.com/watch?v=Nv_Nnw01FaU
2. https://www.udemy.com/course/office-automation-certificate-course/
3. https://guides.lib.umich.edu/ld.php?content_id=11412285

NAAN MUDHALVAN
AGRICULTURAL ECONOMY OF INDIA

The main objectives of this course are to:

- To know the agricultural economy of India
- To understand the condition of agricultural labours
- To acquire knowledge on land reforms
- To aware about Agricultural Marketing
- To identify the availability of agricultural finance

Unit I

Features of the Indian Rural Economy – Place of Agriculture – Causes for Low Productivity –Ruralpoverty.

Agriculture: Special Featuresand – Causes of Backwardness–Measures for the Development of Agriculture – Progress of Agriculture during the plan period.

Unit II

Agricultural Labour and Mechanisation of Agriculture: Agricultural Labour–Meaning–Wages and Income of labour assure to improve the conditions of labour – Green Revolutions – Effects – Mechanisation– Problems and Prospects.

Unit III

Agricultural Marketing and Pricing: Causes and Consequences of Defective Agricultural Marketing System– Measures to improve marketing system – Agricultural Prices – Importance of Price Stability–Causes and Consequences of Price fluctuations–Agricultural Price commission–minimum Prices for Agricultural goods– Procurement policy.

Unit IV

Land Tenure system in India – Need for land Reform – abolition of intermediaries– Tenancy Legislation–L and ceiling–L and Reforms and land Tenure: Meaning of Land Tenure–Types – Abolition of intermediaries – Effects Measures to ensure the security of Tenure – Importance of Land Reforms – Various Measures.

Unit V

Agricultural Finance: Causes and Consequences of rural indebtedness – Measures to remove rural indebtedness – Agricultural Finance – Need – Types – Role of Institutions supporting Agricultural finance: Co-operative banks and commercial banks –NABARD.

Text Books

1. Indian Agriculture: Problems, Progress and Prospects – By Sankaran S. Indian Economy - By Ruddar Dutt and Sundaram.