



MANONMANIAM SUNDARANAR UNIVERISTY,  
TIRUNELVELI-12

## SYLLABUS

### UG - COURSES – AFFILIATED COLLEGES

Course Structure for B. Com.

(Choice Based Credit System)

(with effect from the academic year 2023-2024 onwards )



Semester-IV				
Part	Subject Status	Subject Title	Subject Code	Credit
I	LANGUAGE	TAMIL/MALAYALAM/HINDI		3
II	ENGLISH	ENGLISH		3
III	CORE	CORPORATE ACCOUNTING II		5
III	CORE	PRINCIPLES OF MARKETING		4
III	ELECTIVE	FINANCIAL SERVICES/ CONSUMERISM & CONSUMER PROTECTION/ OPERATIONS RESEARCH		4
IV	SEC 5	FUNDAMENT OF FIN TECH / FILING OF GST RETURNS		1
IV		VALUE BASED EDUCATION		2
IV	NAAN MUTHALVAN	*WORKING CAPITAL MANAGEMENT		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 **1 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	10	Outstanding
2	80-89	A+	9	Excellent
3	70-79	A	8	Very Good
4	60-69	B+	7	Good
5	50-59	B	6	Above Average
6	40-49	C	5	Pass
7	0-39	RA	-	Reappear
8	0	AA	-	Absent

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

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

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

➤ **Classification**

- First Class with Distinction : CGPA  $\geq$  7.5\*
- First Class : CGPA  $\geq$  6.0
- Second Class : CGPA  $\geq$  5.0 and  $<$  6.0
- Third Class : CGPA  $<$  5.0



## Part 1 TAMIL

# பொதுத்தமிழ் 4 - தமிழும் அறிவியலும்

**அலகு 1: தமிழரின் அறிவியல் சிந்தனைகள்**

1. அறிவியலும் மனித வாழ்வும்
2. ஐந்திணைப் பகுப்பும் சூழலியலும்
3. தொழில்நுட்ப மேலாண்மை
4. நேர் நிலம் மேலாண்மை

**அலகு 2: பழந்தமிழ் இலக்கியங்களில் அறிவியல் சிந்தனைகள்**

1. நிலவியல்
2. உலோகவியல்
3. வானவியல்
4. உயிரியல்
5. உளவியல்

**அலகு 3: இடைக்கால இலக்கியங்களில் அறிவியல் சிந்தனைகள்**

1. காப்பியங்களில் அறிவியல்
2. சிற்றிலக்கியங்களில் அறிவியல்
3. உரைநூல்களில் அறிவியல்

**அலகு 4: இணையத் தமிழ்**

1. இணையத் தமிழ் பயன்பாடு - அறிமுகம்
2. இணையத் தமிழ் கல்விக்கழகம்
3. இணைய நூலகம்
4. செயற்கை நுண்ணறிவியல்
5. தமிழ்நாட்டு அறிவியல் ஆளுமைகள்

**அலகு 5: கடிதம் எழுதுதலும் கட்டுரை எழுதுதலும்**

1. உறவு முறைக் கடிதப் பயிற்சி
2. அலுவலகக் கடிதப் பயிற்சி
3. விண்ணப்பப் படிவம் எழுதும் பயிற்சி
4. தன் விவரப் படிவம் எழுதும் பயிற்சி
5. கருத்து விளக்கக் கட்டுரைகள் எழுதும் பயிற்சி
6. பத்திரிகைகளுக்குக் கட்டுரை எழுதும் பயிற்சி

### Text Books;

1. அறிவியல் தமிழ் இன்றைய நிலை - இராதா செல்லப்பன், உலகத் தமிழாராய்ச்சி நிறுவனம், சென்னை
2. மாணவ முஸ்தபா. தமிழில் அறிவியல் படைப்பிலக்கியம், மணவை பூப்பிளிகேஷன், சென்னை.
3. கலைச்சொல்லாக்கம் - மங்கை, ரங்கராசபுரம், சென்னை

### Reference Books:

1. தமிழர் மேலாண்மை மரபுகள் - இல). செ. கந்தசாமி
2. சங்க இலக்கியத்தில் வேளாண் சமுதாயம், பொ. மாதையன், நியூ செஞ்சுரி புக் ஹவுஸ்

### Websites:

1. <https://www.chennaiLibrary.com/>
2. [முகப்பு - சிறுகதைகள்](#)
3. [www.tamilvirtualuniversity.org](http://www.tamilvirtualuniversity.org)
4. [Buy tamil books online 10% to 50% discount, Tamil Novels, Tamil Audio Books online – Buy tamil books online – Established 2010](#)
5. [www.katuraitamil.blogspot.com](http://www.katuraitamil.blogspot.com)



# Part I MALAYALAM

## DESKTOP PUBLISHING AND PRINTING IN MALAYALAM

### UNIT I

This unit introduces basics of the printing technology, History of Malayalam printing-publishing-Newspapers-Journals-Social commitment -Propagation of ideas- Social struggle against invasion product of industrialization-printing in new era- - Data entry, DTP, editing, layout and Book publishing, e-publishing -: Significance of ISBN and ISSN..

### UNIT II e -Malayalam – Malayalam in cyber space Detailed Study :

1. Malayalam computing-charithravalokanam.Dr.Mahesh Mangalatt ,Cyber Malayalam Sunitha T.V.(Ed)
2. Vayana, Ezhuthu, prasadhanam digital yugathil Dr.B.Iqbal(Grandhalokam- June 2013)

### UNIT III e-Vayana- Reading in digital era Detailed Study :

1. E.vayana innathe Vayana– E-malayalam.Sunitha T.V State Institute of Languages.Thiruvananthapuram
2. Malayalam wiki media samrambhanga.Shiju Alex Cyber Malayalam .Sunitha T.V (Ed).Current Books.
3. Web magazinukal-Ini Vayana E Vayana.V.K Adarsh D C Books

### UNIT IV Modern Media

Tools in Cyber space-editing tools

Unicode- Fonts- Drawing Tools, Painting tools. M S Paint- File Types (jpg ,IMG, XMP, Gif, PNG)

Resolution-Layers-Palattes, Greyscale, image, image recognition, Colour space, image transformation- image preview.

Detailed Study:

Unicode – Ini vayana e vayana – V.K Adarsh - D C Books

### UNIT V

Proof reading techniques and cataloguing, cover designing, blurb writing

Detailed study:

Proof thiruthal.Vaniyaparamaya kathidapadukal.G.R.Pilla,  
State Institute of Languages.Thiruvananthapuram

### Reading List (Print and Online )

1. <https://www.amazon.com/Desktop-publishing-Bittukumar/dp/9350570130>
2. Computer parichayavum prayogavum.Dr.Achytsankar S Nair State Institute of languages.Thiruvananthapuram
3. Malayalam computing parimithikalum sadhyathakalum (Combled.) Dr.Smitha K Nair
4. Sankethika patham-kerala University Publications
5. Computer Gurukulam-DTP ,Kairali Publications Thiruvananthapuram
6. Pusthaka nirmaanam - The state Institute of languages, Thiruvananthapuram
7. Proof reading - The state Institute of languages
8. Printing A to Z - K.J. Sam kutti
9. Ini vayana e vayana- V.K. Adarsh, D.C. books.
10. IPrinting Technology and Compositing- The State institute of Language s . T Thiruvananthapuram
11. Navamadhyamangal Bhaasha sahiyam samskaram- Jose K Manuel, N B S
12. Cyber aadhunikata @ Malayalam – Jose K Manuel ,Athma Books
13. Bookstalgia- P.K. Rajasekharan- Mathrubhumi books
14. Pusthakam Untakunnathu- V.K. Haridas, Poorna publications, Kozhikode
15. An Introduction to Book Publishing D,Raghavan
16. Copy Editing- Judith Butcher
17. E Malayalam –Sunitha T.V- The State Institute of Language s



# PART I HINDI

## Hindi Bhasha aur Computer

### Course Objectives

The Main Objectives of this course are to:

- Knowing about computer in Hindi
- Understanding Technical Hindi
- E-Learning and its aspects
- Hindi application with the Technical tools

### Unit I

Computer aur Hindi

- Computer ka Parchay aur Vikas
- Computer mein Hindi ke Vividh Prayog

### Unit II

Proudyogiki aur Hindi

- Unicode
- Dewanagari Lipi
- Hindi ki Vibhinna Website – Ek Parichay

### Unit III

Computer ke madhyam se Hindi shikshan

- Vibhinna Shikshan Takkini ki
- Sarkari aur gair sarkari sansthaon mein prayukt Hindi Bhasha

### Unit IV

Vividh Paksh

- Internet par Hindi Bhasha
- Hindi SMS
- Hindi Tankan
- Hindi ke Vibhinna Prayukthi

### Unit V

Pratiyogi priksa par aadharit Computer sambandhit prashikshan Karya

- Hindi mein Powerpoint banana
- Hindi mein Google Document taiyar karna
- Hindi mein Google form taiyar karna
- Vibhinna pratiyogi parikshao ke bare mein suchna pradan karna

### Reference Books

1. Social Networking: Naye Samay ka Samvad – Ed. Sanjay Dwivedi
2. Jansanchar aur Maas Culture – Jagdeeshwar
3. Media: Bhumandalikaran aur Samaj – Ed. Sanjay Dwivedi
4. Naye Jamane ki Patrakarita – Sourabh Shukla
5. Patrakarita se Media tak – Manoj Kumar

### Related Online Contents (MOOCs, SWAYAM, NPTEL, YouTube, Websites, etc.)

1. <https://techshindi.com/%E0%A4%AB%E0%A4%BC%E0%A5%89%E0%A4%A8%E0%A5%8D%E0%A4%9F%E0%A4%95%E0%A5%8D%E0%A4%AF%E0%A4%BE-%E0%A4%B9%E0%A5%88%E0%A4%82-%E0%A4%94%E0%A4%B0-%E0%A4%AF%E0%A5%87-%E0%A4%95%E0%A4%BF%E0%A4%A4%E0%A4%A8/>
2. <https://www.techyukti.com/2020/12/computer-font-kya-hai.html>
3. <https://chti.rajbhasha.gov.in/pdf/Chap4HindiShabadSansadhan2ndEditionPart2.pdf>



## Part II ENGLISH

### UNIT I GOAL SETTING (UNICEF)

#### Life Story

- 1.1 From Chinese Cinderella – Adeline Yen Mah
- 1.2 Why I Write - George Orwell

#### Short Essay

- 1.3 On Personal Mastery – Robin Sharma
- 1.4 On the Love of Life – William Hazlitt

### UNIT II INTEGRITY

#### Short Story

- 2.1 The Taxi Driver – K.S. Duggal
- 2.2 Kabuliwala - Rabindranath Tagore
- 2.3 A Retrieved Reformation – O Henry

#### Extract from a play

- 2.4 The Quality of Mercy (Trial Scene from the Merchant of Venice - Shakespeare)

### UNIT III COPING WITH EMOTIONS

#### Poem

- 3.1 Pride – Dahlia Ravikovitch
- 3.2 Phenomenal Woman – Maya Angelou

#### Reader's Theatre

- 3.3 The Giant's Wife A Tall Tale of Ireland –William Carleton
- 3.4 The Princess and the God : A Tale of Ancient India

### UNIT IV Language Competency Sentences

- 4.1 Simple Sentences
- 4.2 Compound Sentences
- 4.3 Complex Sentences

#### Direct and Indirect Speech

### UNIT V Report Writing

- 5.1 Narrative Report
- 5.2 Newspaper Report

#### Drafting Speeches

- 5.3 Welcome Address
- 5.4 Vote of Thanks

#### Text Books (Latest Editions)

1. Oxford Practice Grammar , John Eastwood, Oxford University Press
2. Cambridge Grammar of English , Ronald Carter and Michael McCarthy
3. George Orwell Essays, Penguin Classics

#### Web Resources

1. <http://www.gradesaver.com/George-orwell-essays/study/summary>
2. O' Henry. A Retrieved Reformation.  
[https://americanenglish.state.gov/files/ae/resource\\_files/a-retrieved-reformation.pdf](https://americanenglish.state.gov/files/ae/resource_files/a-retrieved-reformation.pdf)
3. Maya Angelou. Phenomenal Woman.  
<https://www.poetryfoundation.org/poems/48985/phenomenal-woman>
4. The Quality of Mercy, <https://poemanalysis.com>
5. [https://www.oxfordscholarlyeditions.com/display/10.1093/actrade/9780199235742.book.1/acrade-9780199235742-div1-106-William\\_Hazlitt](https://www.oxfordscholarlyeditions.com/display/10.1093/actrade/9780199235742.book.1/acrade-9780199235742-div1-106-William_Hazlitt)



## **CORPORATE ACCOUNTING - II**

### **Learning objective**

- To know the types of Amalgamation, Internal and external Reconstruction
- To know Final statements of banking companies
- To understand the accounting treatment of Insurance company accounts
- To understand the procedure for preparation of consolidated Balance sheet
- To have an insight on modes of winding up of a company

### **UNIT I**

**Amalgamation and Reconstruction** Amalgamation – Meaning – Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Methods of Accounting for Amalgamation - The Purchase Method (Excluding Inter-Company Holdings).

#### **Internal & External Reconstruction**

Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction

### **UNIT II**

#### **Accounting of Banking Companies**

Final Statements of Banking Companies (As per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted - Profit and Loss a/c - Balance Sheet as per Banking Regulation Act 1949.

### **UNIT III**

#### **Insurance Company Accounts:**

Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies - New Format.

### **UNIT IV**

#### **Consolidated Financial Statements**

Introduction-Holding & Subsidiary Company - Legal Requirements relating to preparation of accounts - Preparation of Consolidated Balance Sheet (Excluding Inter-company holdings).

### **UNIT V**

#### **Liquidation of Companies**

Meaning- Modes of Winding-up – Preparation of Statement of Affairs and Statement of Deficiency or Surplus (List H) Order of Payment – Liquidators Remuneration- Liquidator's Final Statements.

**THEORY 20% & PROBLEMS 80%**



**Textbooks**

1. S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.
2. Dr.K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.
3. R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.
4. M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi.
5. T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai

**Reference Books**

1. B.Raman, Corporate Accounting, Taxmann, New Delhi
2. M.C.Shukla, Advanced Accounting, S.Chand, New Delhi
3. Prof. Mukesh Bramhbutt, Devi Ahilya publication, Madhya Pradesh
4. Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5. Prasanth Athma, Corporate Accounting, Himalaya Publishing house, Mumbai.

NOTE: Latest Edition of Textbooks May be Used

**Web Resources**

1. <https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126>
2. <https://www.slideshare.net/debchat123/accounts-of-banking-companies>
3. <https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862>

## **PRINCIPLES OF MARKETING**

**Learning Objectives**

- To know the concept and functions of marketing
- To understand the importance of market segmentation
- To examine the stages of new product development
- To gain knowledge on the various advertising medias
- To analyse the global market environment

**UNIT I****Introduction to Marketing**

Meaning–Definition and Functions of Marketing– Evolution conceptualizations – Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets - Niche Marketing.

**Market Segmentation**

Meaning and definition- Benefits–Criteria for segmentation –Types of segmentation – Geographic – Demographic –Psychographic – Behavioural - Targeting, Positioning &





**UNIT II****Repositioning**

Introduction to Consumer Behaviour–Consumer Buying Decision Process and Post Purchase Behaviour — Motives. Freud’s Theory of Motivation.

**UNIT III****Product & Price**

Marketing Mix—an overview of 4P’s of Marketing Mix– Product Introduction to Stages of New Product Development – Product Life Cycle—Pricing – Policies - Objectives – Factors Influencing Pricing – Kinds of Pricing.

**UNIT IV****Promotions and Distributions**

Elements of promotion–Advertising – Objectives – Kinds of Advertising Media-Traditional vs Digital Media -Sales Promotion – types of sales promotion – Personal Selling – Qualities needed for a Personal seller - Channels of Distribution for Consumer Goods - Channel Members – Channels of Distribution for Industrial Goods

**UNIT V****Competitive Analysis and Strategies**

Global market environment social responsibility – marketing – Recent trends in marketing – A basic understanding of E-marketing, M- marketing, E- tailing – CRM – Market Research – MIS and Marketing Regulation.

**Textbooks**

1. Philip Kotler, Principles of Marketing: A South Asian Perspective, Pearson Education. New Delhi.
2. Dr. C. B. Gupta & Dr. N. Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi.
3. Dr. Amit Kumar, Principles Of Marketing, Shashibhawan Publishing House, Chennai.
4. Dr. N. Rajan Nair, Marketing, Sultan Chand & Sons. New Delhi
5. Neeru Kapoor Principles Of Marketing, PHIL earning, New Delhi

**Reference Books**

1. Prof. Kavita Sharma, Dr. Swati Agarwal, Principles of Marketing Book, Taxmann, New Delhi.
2. Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
3. Assael, H. Consumer Behavior and Marketing Action, USA: PWS-Kent
4. Hoyer, W.D. And Macinnis, D.J., Consumer Behavior, USA: Houghton Mifflin Company
5. Baker M, Marketing Management and Strategy, Macmillan Business, Bloom bury Publishing, India.

NOTE: Latest Edition of Textbooks May be Used

**Web Resources**

1. <https://www.aha.io/roadmapping/guide/marketing/introduction>
2. <https://www.investopedia.com/terms/m/marketsegmentation.asp>
3. <https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/>



# FINANCIAL SERVICES

## Learning Objectives

- To impart knowledge on the role and function of the Indian financial system.
- To enrich their knowledge on key areas relating to management of financial products and services
- To familiarize students about Venture Capital, Leasing.
- To make them understand the Credit Rating system.
- To provide insights into mutual funds and the operation of NSDL and CSDL.

## UNIT I

### Introduction to Financial System

Structure of Financial System – Role of Financial System on Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms.

## UNIT II

### Financial Services - An Overview

Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.

## UNIT III

### Venture Capital and Leasing

Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – Types of Leases – Evaluation of Leasing Option Vs. Borrowing.

## UNIT IV

### Credit Rating

Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context.

## UNIT V

### Mutual Funds

Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services- Need and Operations- Role of NSDL and CSDL.



### **Textbooks**

1. Gurusamy.S, Financial Services, Tata McGraw Hill, Noida.
2. C.Rama Gopal, Financial Services, Vikas Publishing House, Noida.
3. M.Y.Khan, Financial Services, Tata McGraw Hill, Noida.
4. E. Dharmaraj, Financial Services, S.Chand, New Delhi.

### **Reference Books**

1. Mike Heffner, Business process management in Financial Services, F.W. Olin Graduate school of Business, United States.
2. Perry Stinson, Bank management and Financial Services,Clanrye International, USA.
3. E.Gordon and K. Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai.
4. B.Santhanam, Financial Services, Margham Publications, Chennai.

**NOTE:** Latest Edition of Textbooks May be Used

### **Web Resources**

1. <https://www.civilserviceindia.com/subject/Management/notes/leasing-hire-purchase-and-venture-capital.html>
2. <https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/>
3. <https://scripbox.com/mf/what-is-mutual-fund/>

## **CONSUMERISM & CONSUMER PROTECTION**

### **Learning Objectives**

- To understand the nature of consumers and consumerism
- To know how consumers are exploited
- To be familiar with consumer rights and duties
- To learn about Consumer Protection Act
- To gain insights into consumerism in India.

### **UNIT I**

#### **Consumerism**

Meaning of Consumer and Customer - Consumer Movements – Historical Perspectives - Concept of Consumerism – Need and Importance.

### **UNIT II**

#### **Consumer Exploitation**

Meaning and Causes of Consumer Exploitation - Forms of Consumer Exploitation – Underweight Measures, High Prices, Substandard Quality, Poor or Inadequate after sales services- Challenges of Consumer Exploitation.

### **UNIT III**

#### **Consumer Rights and Duties**

Consumer Rights – John F Kennedy’s Consumer Bill of Rights. - Types of Consumer



Rights – Right to Safety, Right to Information (RTI), Right to Redress, Right to Consumer Education -Duties of Consumers.

#### **UNIT IV**

##### **Consumerism – Recent Trends**

Reasons for the Growth of Consumerism in India - Recent Trends in Consumerism - Problems Faced by Consumers in India.

#### **UNIT V**

##### **Consumer Protection (Amendment) Act 2019**

Consumer Protection Council – Central, State, Districts Consumer Protection Councils- Consumer Dispute Redressal Mechanism.

#### **Textbooks**

1. Premavathy and Mohini Sethi, Consumerism – Strategies and Tactics, CBS Publication
2. Prof Kavita Sharma, Dr Swati Aggarwal, Principles of Marketing Book, Taxmann
3. Dr.J.Jayasankar, Marketing Management, Margham Publications, Chennai.
4. Assael, H, Consumer Behaviour and Marketing Action, PWS-Kent, USA

#### **Reference Books**

1. Hoyer, W.D.. and MacInnis, D.J., Consumer Behaviour, Houghton Mifflin Company, USA
2. Y.V. Rao, Consumer Protection Act, 1986, Asia Law House, Hyderabad
3. G B. Reddy and Baglekar Akash Kumar, Consumer Protection Act, Eastern Book Company, Bengaluru

**NOTE:** Latest Edition of Textbooks May be Used

#### **Web Resources**

1. <https://lawcorner.in/forms-of-consumer-exploitation/>
2. <https://consumeraffairs.nic.in/en/organisation-and-units/division/consumer-protection-unit/consumer-rights>
3. [http://www.chdsla.gov.in/right\\_menu/act/pdf/consumer.pdf](http://www.chdsla.gov.in/right_menu/act/pdf/consumer.pdf)

## **OPERATION RESEARCH**

#### **Learning Objectives**

- To introduce the students to operations research and linear programming.
- To impart knowledge about transportation and assignment problems.
- To get acquainted with game theory and simulation.
- To develop abilities to analyse and manage inventories using various methods.
- To acquire knowledge on network analysis.



**UNIT I****Introduction to Operation Research and Linear Programming Problem**

Operation research – Origin and development - Role in decision making - Phases and approaches to OR - Linear programming problem – Applications and limitations - Formulation of LPP - Optimal Solution to LPP - Graphical method - Simplex Method

**UNIT II****Transportation and Assignment problem**

Transportation Problem – methods - North West corner method - Least cost method - Vogel's approximation method - Moving towards optimality - Stepping stone & MODI methods - Assignment problem

**UNIT III****Game Theory and Simulation**

Game Theory- different strategies followed by the players in a game - Optimal strategies of a game using maxi-min criterion - Dominance property - Graphical method - Simulation

**UNIT IV****Inventory Management**

Introduction to inventory systems, inventory classification. Economic order quantity (EOQ) model, Single period probabilistic inventory models with discrete and continuous demand, determination of reorder point for deterministic and probabilistic Inventory System. Basic concepts of Just-in- Time (JIT) and Material Requirement Planning (MRP)

**UNIT V****Network Analysis**

Network models- CPM and PERT Determination of Critical Path Method (CPM)- PERT cost- Crashing a project- Scheduling of a project- Application of PERT and CPM.

**Textbooks**

1. C.R.Kothari, "Quantitative Techniques", Vikas Publications, Noida
2. V.K. Kappor, "Operations Research - Problems and Solutions", Sultan Chand & Sons Publisher, New Delhi
3. Anand Sharma, Operation Research, Himalaya Publishing House, 2014, Mumbai
4. M Sreenivasa Reddy, Operation Research, CENGAGE, New Delhi
5. S. Gurusamy, Elements of Operation Research, Vijay Nicole Imprints Private Limited



### Reference Books

1. S Kalavathy, Operations Research, Vikas Publications, Noida
2. S.P. Gupta, “Statistical Methods”, S.Chand& Sons Publisher, New Delhi. 2019
3. Sarangi, SK Applied Operations Research and Quantitative Methods, Himalaya Publishing House, 2014, Mumbai
4. ND Vohra, Quantitative Techniques in Management, McGraw Hill, 6th Edition, New Delhi 2021
5. P.R.Vittal - Operation Research, Margham Publications, Chennai

### Web Resources

1. [www.orsi.in](http://www.orsi.in)
2. [www.learnaboutor.co.uk](http://www.learnaboutor.co.uk)
3. [www.theorsociety.com](http://www.theorsociety.com)

## FILING OF GST RETURNS

### Learning Objectives:

- To understand the concept and importance of Goods and Services Tax
- To enable the students to prepare data for GSTR Forms
- To gain knowledge on Filing GST Returns
- To understand the steps involved in GST Filing
- To acquire knowledge on penalty for late filling of GST Returns

### Contents

1. Forms and due dates
2. GSTR Registration Forms
3. ITC Forms
4. Steps involved in filing GST return
5. GSTR1: Return for Outward Supplies
6. Difference between GSTR2A and GSTR 2B
7. GSTR3B: Summary of Inward and Outward Supplies
8. GSTR4: Return For Composition Dealers
9. GSTR5: Return For Non-Resident Taxable Persons
10. GSTR6: Return For Input Service Distributors
11. GSTR7: Return For Tax payers Deducting TDS
12. GSTR8: Return For E-Commerce Operators Collecting TCS
13. GSTR10: Return For Registered Person Whose GST Registration gets Cancelled
14. GSTR11: Return For UIN (Unique Identification Number) Holders
15. Penalty for late Filing of GST Return
16. Interest on Outstanding Tax
17. GSTR9C- Reconciliation Statement
18. GSTR9B– Filed by Electronic Commerce Operators



**Text Books:**

1. Balachandran V., 2024, Indirect Taxes, Sultan Chand and Sons, New Delhi
2. Satrangi G., Goods and Services Tax Precept and Practice 2024, Centax Publications, New Delhi
3. Anandaday Mishra, 2024, GST Law and Procedure, Taxmann Publications Pvt Limited, New Delhi
4. Raj. C. A., Agarwa. K, 2019, Taxation and Indirect Taxes, Taxmann Publications Pvt Limited, New Delhi

**Supplementary Readings:**

1. Anjali Agarwal, 2024, Goods and Service Tax, New Century Publications, New Delhi
2. Sanjeet Sharma and Shaileja Anand, 2024, VK Global Publications (P) Ltd., New Delhi
3. Mishra. SK, 2024, Simplified Approach to GST, Educreation Publishing, New Delhi.
4. Viswanthan.B, 2024, Goods and Services Tax in India, New Century Publications, New Delhi.

**Web Reference:**

1. <https://taxguru.in/goods-and-service-tax/download-free-book-goods-service-tax-gst-india.html>
2. <https://cleartax.in/s/gst-book-online-pdf>

## FUNDAMENTALS OF FIN TECH

**Learning Objectives:**

- To educate the students to introduce Fintech
- To gain knowledge in Financial Technology and Digital payments
- To acquire knowledge in Cryptocurrencies
- To know the knowledge in Block chain Technology
- To understand the effects of fintech on various sectors

**Unit I: Introduction to Fintech**

Introduction – Meaning of FinTech - Definitions - The History and Evolution of the Fintech Industry - FinTech Ecosystem - Recent Developments - FinTech In India - FinTech Market Trends In India - Types Of FinTech or Transformation of Financial Services - Benefits Of FinTech - Drawbacks Of FinTech - Key Growth Drivers - Challenges.

**Unit II: Financial Technology and Digital Payments**

Introduction -Artificial Intelligence (AI) in FinTech-Machine Learning in FinTech – Machine Learning in Accounting and Finance - Robotic Process Automation (RPA) – Financial Data Analytics - Data Science and Big Data in FinTech - Digital Payments -



Cashless Society - DFS Eco System - Developing Countries and DFS: The Story of Mobile Money - RTGS networks.

### **Unit III: Crypto currencies**

Cryptocurrencies - features, benefits, disadvantages- Outline of cryptocurrency – types wallet - Legal and Regulatory Implications - legal position of cryptocurrencies in India - Impact on cryptocurrencies.

### **Unit IV: Blockchain Technology**

Blockchain Technology in FinTech – An understanding of Blockchain technology, its potential, and applications - BCT in Banking – Benefits of BCT in banking - BCT in Indian Banking Sector - BCT in supply chain management.

### **Unit V: Effects of Fin-Tech on Various Sectors**

Effects of Fin-tech on Payment Innovations – The Implications of Fintech on Real Estate, Insurance, Health, and Payment Innovations - The effects of Fin-tech on Payment Innovations – Health- Real-Estate- Insurance Sector- Capital Market – Key Fin- tech trends - FinTech around the Globe: Asia, Middle East, South America, Europe, Southeast Asia / Australia and Africa.

### **Text Books:**

1. Dheenadhayalan V and Vijay C, 2022 Fintech, Vijay Nicole Imprints Pvt. Ltd, Chennai
2. Sanjay Phadke., 2020 Fintech Future: The Digital Dna of Finance Paperback –
3. Agustin Rubini, 2021 Fintech in a Flash: Financial Technology Made Easy (new edition) Kindle Edition

### **Supplementary Readings:**

1. Aravind Narayanan 2022 Bitcoin and Cryptocurrency Technologies: A Comprehensive Introduction
2. Joseph Bonneau, Edward Felten, Andrew Miller, Steven Goldfeder, 2022 Princeton University
3. Slava Gomzin 2020 Bitcoin for Non-Mathematicians: Exploring the foundations of Crypto, Universal Publishers, USA
4. The Robotics Process Automation, Handbook: A Guide to Implementing, ToM Taulli/ Apress, Latest 1 ST Edition 2020 Website
5. Reference:<https://www.ibm.com/industries/banking-financial-markets/resources/omni-channelbanking-paper/>  
<https://thefinancialbrand.com/111080/evolution-future-digital-banking-baas>
6. Diamandis, P. H., & Kotler, S. 2020. The Future Is Faster Than You Think: How Converging Technologies Are Disrupting Business, Industries, and Our Lives. New York: Simon &Schuste





## VALUE BASED EDUCATION

### Unit-I Introduction to Value based Education

- a. Value: meaning and Classification
- b. Value based Education: Meaning, Characteristics, Components and Contents
- c. Value Erosion and Inculcation: Value crises in social life, economic life, and political life - Value inculcation: need and importance - Role of Parents and Teachers in inculcating values

### Unit-II Harmony in Being and Living

- a. Harmony of the self (I) with the body: Nurturing of the body- Understanding myself as co-existence of the self and the body- Understanding needs of self and needs of the body- Understanding the activities in the self and activities in the body.
- b. Harmony in the Family, Society and Nature: Family as a basic unit of human interaction and values in relationships - Affection, care, guidance, reverence, Glory, gratitude, and love – Harmony in society: Justice preservation, Production Work, Exchange Storage Harmony in nature: four orders in nature- The holistic perception of harmony in existence.

### Unit III: Social Issues, Social Justice and Human Rights

**Social issues** – causes and magnitude - alcoholism, drug addiction, poverty, unemployment

**Social Justice:** Definition and need – factors responsible for social injustice: caste and gender – contributions of social reformers.

**Human Rights:** Concept and Principles of human rights – human rights and Indian constitution – Rights of Women and children – violence against women

### Unit IV: Values and Mass Media

**Mass media:** Meaning, functions and characteristics – Effects and Influence on youth and children – **Media Power** – socio, cultural and political consequences of mass mediated culture - consumerist culture – Globalization – new media- prospects and challenges – Role of media in value building

### Unit V: Ethics

**Ethics:** Meaning and importance

Social ethics: tolerance, equity, justice for all, sensitivity towards mankind, love for nature and creatures, nationalism-love for nation, pride for nation, Honour to the law, Indian culture and traditions – Civic Sense: Being a good civilian

**Professional Ethics:** Dedication to work and duty – Commitment to the Profession



**References:**

1. Allport, G.W., Vernon, P.E., and Lindzey, G. (1970) study of values, Buston: Houghton Mifflin.
2. Central Board of Secondary Education (1997), Value Education: A Handbook for Teachers, Delhi: Central Board of Secondary Education.
3. Delors, J. (1996), Learning: The Treasure within- Report of the International Commission on Education for the Twenty-First Century, Paris: UNESCO.
4. Morris, Charles W. (1956). Varieties of Human Values. Chikago: University of Chicago Press.
5. Shukla, R.P. (2005). Value Education and Human Rights. Sarup& Sons, New Delhi
6. Satchidananda. M.K. (1991), “Ethics, Education, Indian Unity and Culture” – Delhi, Ajantha Publications
7. Saraswathi. T.S. (Ed) 1999. Culture”, Socialisation and Human Development: Theory, Research and Application In India” – New Delhi Sage Publications.
8. Venkataiah. N (Ed) 1998, “Value Education” New Delhi Ph. Publishing Corporation.
9. Chakraborti, Mohit (1997) “Value Education: Changing Perspectives” New Delhi: Kanishka Publications.

**Web Resources**

1. <https://testbook.com/ugc-net-paper-1/value-education>

## **WORKING CAPITAL MANAGEMENT**

**Learning Objectives**

- To explain working capital and interpret the cash conversion cycle
- To know whether the company maintain a large size of inventory for efficient and smooth production and sales operations.
- To prepare a cash budget and comment on it
- To assess the components of credit policy and its evaluation
- To explain the inventory management techniques and calculate the Economic Ordering Quantity

**UNIT I****Introduction**

Working Capital Meaning – Types of Working Capital - Importance of working capital management - Components of Working Capital - Factors Influencing Working Capital Requirements - Estimating Working capital management- Working Capital. Life Cycle - Role of Finance Manager in Working Capital.

**UNIT II****Financing Current Assets**

Different Approaches to Financing Current Assets- Conservative, Aggressive and



Matching approach - Sources of Finance Committees on Working Capital Finance – Working Capital Financing Approach.

### **UNIT III**

#### **Cash Management**

Importance - Factors Influencing Cash Balance – Motives of Holding Cash - Determining Optimum Cash Balance – Cash Budgeting - Controlling and Monitoring Collection and Disbursements - Cash Management Models – Baumol Model and Miller-Orr Model.

### **UNIT IV**

#### **Receivables Management**

Overview of Receivables Management – Significance – Elements of Credit Policy Variables - Credit Standards - Credit period - Cash discount and Collection efforts - Credit Evaluation - Control of Receivables.

### **UNIT V**

#### **Inventory Management**

Components of Inventory - Benefits of Holding Inventory - Importance of Inventory Management - Techniques for Managing Inventory - Economic Order Quantity (EOQ) - Stock levels - Analysis of Investment in Inventory - Selective Inventory Control - ABC, VED and FSN Analysis.

#### **THEORY 20% & PROBLEMS 80%**

#### **Textbooks**

1. V.K.Bhalla, Working Capital Management, S Chand, New Delhi
2. Dr.Periyaswamy, Working Capital Management, Himalaya Publishing House, Mumbai
3. Dr.R.P.Rustagi, Working Capital Management, Taxmann's, New Delhi
4. Dr. A Murthy, Working Capital Management, Margham Publications, Chennai

#### **Reference Books**

1. James S Sagner, Working Capital Management, Application and Cases, Wiley, New Jersey
2. Dr. S P Gupta, Management of Working Capital, SahityaBhavan Publication, Agra
3. M. K. Rastogi, Working Capital Management, Laxmi Publication, Chennai
4. Hrishikes Bhattacharya, Working Capital Management, PHI Publication, New Delhi

**NOTE:** Latest Edition of Textbooks May be Used

#### **Web Resources**

1. <http://onlinecourses.nptel.ac.in>
2. <https://www.iifl.com>
3. <http://ebooks.lpude.in>

