

Punjab Association's
ANNA ADARSH COLLEGE FOR WOMEN

Affiliated to the University of Madras
Re-accredited by NAAC with A+ Grade
Sec 2(f) under UGC Act

DEPARTMENT OF ACCOUNTING & FINANCE (SHIFT I)

COURSE HANDOUT

LIST OF STAFF IN THE DEPARTMENT

- 1. Dr. Shirline David, M.Com., M.Phil., Ph.D- Associate Professor & Head**
- 2. Ms. Charu Maheshwari .R, M.Com., M.Phil., NET Assistant Professor**

SEMESTER I

பொதுத்தமிழ் - முதலாமாண்டு - முதற்பருவம் (FIRST SEMESTER)

நோக்கும் கற்றல் பயன்பாடும் (2021 - 2022)

Objective - Syllabus - Out come (2021 -2022)

பாடத்திட்டத்தின் நோக்கம்:

காலந்தோறும் தமிழ் அடைந்துள்ள வளர்ச்சியையும், இன்றைய நவீன காலத்தில் உருவான தமிழ் இலக்கியங்களையும் ஒற்றுமை வேற்றுமைப்படுத்தி ஆராய்கின்ற நோக்கில் பொதுத்தமிழ்ப் பாடப்பகுதி கட்டமைக்கப்பட்டுள்ளது.

பாரதியார், பாரதிதாசன், கவிமணி உள்ளிட்டோரின் மரபுக்கவிதைகளும், அப்துல் ரகுமான், சிற்பி, மு.மேத்தா, வைரமுத்து உள்ளிட்டோரின் புதுக் கவிதைகளும் இரா.பி.சுதுப்பிள்ளை அவர்களின் உரைநடை, முத்துசாமி அவர்களின் நாடகம் போன்றவை இடம்பெற்றுள்ளன.

தமிழ் மக்களின் வாய்மொழி இலக்கியங்களில் சிலபாடல்கள் பாடமாக வைக்கப்பட்டுள்ளன. இந்த இலக்கியங்கள் சார்ந்த வரலாற்றுப் பின்புலமும் பாடமாக அமைந்துள்ளன.

மாணவர்களுக்குப் படிப்பின் ஆர்வத்தைத் தூண்டும் வகையில் கவிதைகள், சிறுகதை, உரைநடை, நாடகம் போன்ற எளிமையான பகுதிகள் அமைக்கப்பட்டுள்ளன.

இலக்கிய வாசிப்பின் ஆர்வத்தை ஊக்குவித்தலும் தற்கால தமிழ் இலக்கியத்தின் ஆளுமைகளை மாணவர்கள் புரிந்துகொள்ள வைத்தலும் பாடத்திட்டத்தின் நோக்கமாகும்.

தமிழ் இலக்கிய வரலாற்றில் தற்கால படைப்பாளர்களையும் படைப்புகளையும் அறிமுகப்படுத்தித் தமிழ் இலக்கியப் பாரம்பரியத்தைப் புரிய வைத்தலும் பிழையின்றி எழுதுவதற்குரிய இலக்கண விதிமுறைகளைத் தெரிந்து கொள்ளுதலும் பாடத்திட்டத்தின் நோக்கமாகும்.

தமிழ் மொழியின் கடினமான சொற்களுக்குரிய பொருளைத் தெரிந்துகொள்ளும் வகையில் அகராதியைப் பயன்படுத்துவதற்குரிய அடிப்படைகளைக் கற்றுத்தருதலே நோக்கமாகும்.

பாடத்திட்டம்

பாடப்பகுப்பு

- I.இலக்கியம்
- II.அதைச் சார்ந்த தமிழிலக்கிய வரலாறு
- III.மொழிப் பயிற்சி

அலகு - 1

மரபுக்கவிதை

1. பாரதியார் - பாரதி சமுதாயம்.

2. பாரதிதாசன் - ஒற்றுமைப்பாட்டு
3. கவிமணி தேசிக விநாயகம் பிள்ளை - உடல் நலம் பேணல்
4. நாமக்கல் கவிஞர் வெ. இராமலிங்கம்பிள்ளை - தமிழன் இதயம்
5. கவிஞர் கண்ணதாசன் - குடும்பம் ஒரு கதம்பம்
6. பட்டுக்கோட்டை அ. கல்யாணசுந்தரம் - வருங்காலம் உண்டு
7. தமிழ் ஒளி - வழிப்பயணம்

புதுக்கவிதை

1. கவிஞர் ந. பிச்சமூர்த்தி - காதல்
2. கவிஞர் அப்துல் ரகுமான் - பித்தன்
3. கவிஞர் மு.மேத்தா - காதலர் பாதை, ஒரு கடிதம் அனாதையாகிவிட்டது, நிழல்கள்
4. கவிஞர் இன்குலாப் - ஒவ்வொரு புல்லையும் பெயர் சொல்லி அழைப்பேன்
5. கவிஞர் தமிழன்பன் - சொல்லில் உயர்வு தமிழ்ச்சொல்லே
6. கவிஞர் வைரமுத்து - விதைச்சோளம்
7. கவிஞர் அ.சங்கரி - இன்று நான் பெரிய பெண்

அலகு - 2

நாட்டுப்புற இலக்கியம்

1. ஏற்றப்பாட்டு
2. தெம்மாங்கு
3. அம்பா பாடல்கள்
4. விளையாட்டுப் பாடல்கள்
5. நடவுப் பாடல்கள்

அலகு - 3

சிறுகதைகள்

1. கு.ப.ரா - கனகாம்பரம்
2. கு.அழகிரிசாமி - குமாரபுரம் ஸ்டேஷன்
3. தமிழ்ச்செல்வன் - வெயிலோடு போய்
4. தோப்பில் முகமது மீரான் - வட்டக்கண்ணாடி
5. அம்பை - பிளாஸ்டிக் டப்பாவில் பராசக்தி முதலியோர்

உரைநடை

1. இரா.பி.சேதுப்பிள்ளை - வண்மையும் வறுமையும்

அலகு - 4

நாடகம்

நா.முத்துசாமி - நாற்காலிக்காரர்

அலகு - 5

தமிழிலக்கிய வரலாறு

1. மரபுக் கவிதை - இருபதாம் நூற்றாண்டு கவிஞர்கள்
2. புதுக்கவிதை - தோற்றம் - வளர்ச்சி - வரலாறு
3. நாட்டுப்புறப் பாடல்கள், கதைகள், கதைப்பாடல்கள், பழமொழிகள், விடுகதைகள் - வரலாறு

4. சிறுகதை, உரைநடை வரலாறு
5. நாடகம் - வரலாறு

அலகு - 6

மொழிப் பயிற்சி

1. வாக்கிய வகை(தொடர் வாக்கியம், தனி வாக்கியம், கூட்டு வாக்கியம்)
2. இரு வழக்குகள் (பேச்சு, எழுத்து)
3. எழுவாய், பயனிலை, செயப்படுபொருள்
4. ஒருமை, பன்மை மயக்கம்
5. திணை, பால், எண், இட வேறுபாடு
6. நால்வகைச் சொற்கள் (பெயர், வினை, இடை, உரி)
7. அகரவரிசைப் படுத்துதல்

கற்றலும் பயன்பாடும்:

தமிழ் மொழியின் இலக்கிய வளங்களின் மதிப்பைப் புரிதல். தமிழ் இலக்கிய வாசிப்பின் வழி சமூக விழிப்புணர்வைத் தூண்டுதல். தமிழ் இலக்கிய வளங்களின் வாயிலாகத் தமிழ்ப்பண்பாட்டை அடுத்த தலைமுறைக்குக் கொண்டுசெல்லுதல். மொழிவளத்தின் தேவையை வலியுறுத்துதல். மாணவர்கள் பிழையின்றி எழுத மொழிப்பயிற்சி உதவுகிறது.

இப்பாடத்திட்டம் மாணவர்கள் தங்கள் படைப்புகளை உருவாக்குவதற்கும் பயன்படுகிறது. போட்டித்தேர்வுகளை எதிர்கொள்ளுவதற்குரிய வகையில் இலக்கிய வரலாற்றுப்பகுதி மிகுந்த பயனுடையதாய் உள்ளது.

பாடநூல்

சென்னைப்பல்கலைக்கழகம் (university of Madras)

➤ அடித்தளப் படிப்பு - பகுதி - I தமிழ்

முதலாம் மற்றும் இரண்டாம் பருவங்களுக்குரியது. அனைத்துப் பட்டப்படிப்பு பிரிவுகளுக்கும் ஐந்தாண்டு ஒருங்குமுறை பட்ட மேற்படிப்புப் பிரிவுகளுக்கும் பொதுவானது.

தாள் -I - செய்யுள் திரட்டு

(Foundation Course

Part - I Tamil - For I & II Semesters

Common to all undergraduate course and Five-Year Integrated postgraduate courses. (2020 - 2021 onwards.)

➤ நாற்காலிக்காரர் - நா.முத்துசாமி

➤ தமிழ் இலக்கிய வரலாறு பாடம் தழுவியவை

➤ மொழிப்பயிற்சி

Reference book

தமிழ் - பகுதி 4 - சென்னைப் பல்கலைக்கழகம் வடிவமைத்த பாடத்திட்டங்கள் ஆகையால் குறிப்புதவி நூல் என்று தனியாக இல்லை. (Reference book not applicable)

**FOUNDATION COURSE IN HINDI
COURSE OBJECTIVES AND COURSE OUTCOMES
ACADEMIC YEAR 2020-2021**

NAME OF THE STAFF: Dr. J. PADMAPRIYA

**SUBJECT CODE: CLE1E
YEAR/SEMESTER: I YR/ I SEMESTER**

I. COURSE OBJECTIVES:

The objectives of the course is to sensitize the students -

- 1. To the aesthetic and cultural aspects of literary appreciation and analysis.**
- 2. To introduce modern Hindi Prose to the students and to understand the cultural, social and moral values of modern Hindi Prose.**
- 3. To familiarize Official correspondence , General letter correspondence and technical words.**
- 4. To motivate to demonstrate human value in different life situations**

**PART-I - HINDI
(With effect from the Academic Year 2015-2016)**

I YEAR – I SEMESTER

PAPER – I - PROSE, FUNCTIONAL HINDI & LETTER WRITING

I . PROSE (Detailed Study) : HINDI GADHYA MALA
Ed. by Dr. Syed Rahamathulla
Poornima Prakashan, 4/7 Begum III Street Royapettah,
Chennai – 14.

LESSONS PRESCRIBED :

- 1. Sabhyata ka Rahasya**
- 2. Mitrata**
- 3. Yuvavon sen**
- 4. Paramanu Oorja evam Khadya Padarth Sanrakshan**
- 5. Yougyata aur Vyavasay ka Chunav.**

II. FUNCTIONAL HINDI & LETTER WRITING

Students are expected to know the office and Business Procedures, Administrative and Business Correspondence.

- 1. General Correspondence:**
 - 1. Personal Applications**
 - 2. Leave Letters**
 - 3. Letter to the Editor**
 - 4. Opening an A/C**
 - 5. Application for Withdrawal**
 - 6. Transfer of an A/C**

7. Missing of Pass Book / Cheque Leaf
8. Complaints
9. Ordering for Books
10. Enquiry

III. OFFICIAL CORRESPONDENCE:

1. Government Order
2. Demi Official Letter
3. Circular
4. Memo
5. Official Memo
6. Notification
7. Resolution
8. Notice BOOKS

FOR REFERENCE :

1. Karyalayeen Tippaniya :Kendriya Hindi Sansthan, Agra
2. Prayojan Moolak Hindi :Dr. Syed Rahamathulla, Poornima Prakashan
4/7, Begum III Street, Royapettah, Chennai – 14.

UNITISED SYLLABUS

UNIT-I

1. Sabhyata ka Rahasya
2. Personal Applications
3. Leave Letters
4. Government Order
5. Administrative Terminology Hindi to English (25 Words)

UNIT - II

1. Mitrata
2. Letter to the Editor
3. Opening an A/C
4. Demi Official Letter
5. Administrative Terminology English to Hindi (25 Words)

UNIT-III

1. Yuvavon Se
2. Application for Withdrawal
3. Circular
4. Memo
5. Administrative Terminology Hindi to English (25 Words)

UNIT-IV

1. Paramanu Oorja evam Khadya Padarth Sanrakshan
2. Transfer of an A/C
3. Missing of Pass Book / Cheque Leaf
4. Official Memo
5. Administrative Terminology English to Hindi (25 Words)

UNIT-V

1. Yougyata aur Vyavasay ka Chunav

2. Complaints
3. Ordering for Books
4. Notification
5. Official Noting Hindi to English (25 words)

UNIT-VI

1. Enquiry
2. Resolution
3. Notice
4. Official Noting English to Hindi (25 words)

- **COURSE OUTCOMES:**

- 1. Understanding the concept and importance of functional Hindi**
- 2. Understanding various forms of functional Hindi and its usage according to its area of application**
- 3. Knowledge about good civilization qualities and culture.**
- 4. Knowledge about the importance of human values.**

FRENCH PAPER

Common to all B.A / B.sc / B.com courses

Inst.Hrs : 4

YEAR: I SEMESTER

Foundation Course: Paper I-French I

Title of the Paper : Prescribed text and grammar-I

Objectives

In teaching French we aim to

- provide the learners with a basic knowledge of grammar and gradually give them an insight into the culture and literature of France
- enable them to comprehend the nuances of the language so they are better equipped to express themselves in French
- discover another world , another people , another way of life .
- make them more accepting of people who differ from them

Prescribed textbook:

> Régine Mérieux & Yves Loiseau, Latitudes 1, Paris, Didier, 2017 (Units 1-6 only).

Unité 1 - Salut!

Saluer - entrer en contact avec quelqu'un - se présenter- s'excuser

Unité 2 - Enchanté !

Demander de se présenter - Présenter quelqu'un

Unité 3 - J'adore !

Exprimer ses goûts - Échanger sur ses projets

Unité 4 - Tu veux bien ?

Demander à quelqu'un de faire quelque chose - Demander poliment - Parler d'actions passées

Unité 5 - On se voit quand ?

Proposer , accepter, refuser une invitation. - Indiquer la date - Prendre et fixer un rendez-vous - Demander et indiquer l'heure

Unité 6 - Bonne idée !

Exprimer son point de vue positif et négatif - S'informer sur le prix - S'informer sur la quantité - Exprimer la quantité .

Outcome :

Learners are able

- to comprehend and express themselves well
- to have an interest to look into another world
- to improve communication skills
- Recommend text : Not applicable

LZ11A-COMMUNICATIVE ENGLISH-I

Subject: COMMUNICATIVE ENGLISH-I

Subject Code: LZ11A

Class: I Year

Semester: Odd

Hours: 90

COURSE OBJECTIVES:

- To give English language skill practice to students to enhance their English proficiency.
- To expose students to native speakers' spoken language to enable students to recognize native speakers' accent and language usage.
- To simulate real life situations in the classroom to practice real English dialogues and speeches to gain English language fluency.
- To give both silent and loud reading practice to students, to enhance their comprehension and English sound recognition skills
- To help students overcome their fear and to speak in English in front of their peers and teachers thus, build their self-confidence through various classroom activities and outdoor activities

SYLLABUS

Unit I

Listening and Speaking

- a. Introducing self and others
- b. Listening for specific information
- c. Pronunciation (without phonetic symbols)
 - i. Essentials of pronunciation
 - ii. American and British pronunciation
 - iii.

2. Reading and Writing

- a. Reading short articles – newspaper reports / fact based articles
 - i. Skimming and scanning

- ii. Diction and tone
- iii. Identifying topic sentences
- b. Reading aloud: Reading an article/report
- c. Journal (Diary) Writing
- 3. Study Skills - 1
- a. Using dictionaries, encyclopaedias, thesaurus
- 4. Grammar in Context:
Naming and Describing
Nouns & Pronouns
Adjectives

Unit II

- 1. Listening and Speaking
 - a. Listening with a Purpose
 - b. Effective Listening
 - c. Tonal Variation
 - d. Listening for Information
 - e. Asking for Information
 - f. Giving Information
- 2. Reading and Writing
 - 1. a. Strategies of Reading:
Skimming and Scanning
 - b. Types of Reading
Extensive and Intensive Reading
 - c. Reading a prose passage
 - d. Reading a poem
 - e. Reading a short story
 - 2. Paragraphs: Structure and Types
 - a. What is a Paragraph?
 - b. Paragraph structure
 - c. Topic Sentence
 - d. Unity

e. Coherence

f. Connections between Ideas: Using Transitional words and expressions

g. Types of Paragraphs

3. Study Skills II:

Using the Internet as a Resource

a. Online search

b. Know the keyword

c. Refine your search

d. Guidelines for using the Resources

e. e-learning resources of Government
of India

f. Terms to know

4. Grammar in Context

Involving Action-I

a. Verbs

Concord

Unit III

1. Listening and Speaking

a. Giving and following instructions

b. Asking for and giving directions

c. Continuing discussions with connecting ideas

2. Reading and writing

a. Reading feature articles (from newspapers and magazines)

b. Reading to identify point of view and perspective (opinion pieces,
editorials etc.)

c. Descriptive writing – writing a short descriptive essay of two to three
paragraphs.

3. Grammar in Context:

Involving Action – II

Verbals - Gerund, Participle, Infinitive

Modals

Unit IV

1. Listening and Speaking

a. Giving and responding to opinions

2. Reading and writing

a. Note taking

b. Narrative writing – writing narrative essays of two to three paragraphs

3. Grammar in Context:

Tense

Present

Past

Future

Unit V

1. Listening and Speaking

a. Participating in a Group Discussion

2. Reading and writing

a. Reading diagrammatic information

– interpretations maps, graphs and pie charts

b. Writing short essays using the language of comparison and contrast

Grammar in Context: Voice (showing the relationship between Tense and Voice)

COURSE OUTCOMES:

- The course seeks to develop the students' abilities in grammar, oral skills, reading, writing and study skills
- Students will heighten their awareness of correct usage of English grammar in writing and speaking
- Students will improve their speaking ability in English both in terms of fluency and comprehensibility

- Students will give oral presentations and receive feedback on their performance
- Students will increase their reading speed and comprehension of academic articles

Students will improve their reading fluency skills through extensive reading

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021
CORE-I: FINANCIAL ACCOUNTING

Common to BCom(A&F), BCom(CS), BCom(BM), BCom(MM), BCom(CA) &
BCom(ISM)

Inst.Hrs : 6
Credits : 4

YEAR: I
SEMESTER: I

OBJECTIVES:

- To enable the students to understand the system of preparing financial statements for various types of organisation
- To familiarize the students with knowledge about financial reporting standards

UNIT I: Preparation of Financial Statement

Final accounts of sole trading concern-Adjustments-Receipts and Payments-Income and expenditure-Balance sheet of non trading organisation

UNIT II: Depreciation and Insurance Claims

Depreciation Accounting: Depreciation- Meaning –Causes-Types-Straight Line Method-Written down value method- Concept of useful life under Companies Act 2015

Insurance Accounting: Insurance claims –Calculation of Claim amount-Average clause(Loss of stock only)

UNIT III: Single entry system

Meaning and Features of Single entry-Defects-Difference between single entry and double entry system-Methods of calculation of Profit-Statement of Affairs Method-Conversion Method

UNIT IV: Rectification of Errors and Bank Reconciliation Statement

Classification of Errors – Rectification of Errors – Preparation of Suspense a/c. Bank Reconciliation Statement – Need and preparation.

UNIT V: Hire Purchase and Instalment System

Hire Purchase System- Default and repossession-Hire purchase trading account
Instalment System-Calculation of Profit.

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

OUTCOMES:

- The students will be able to analyze and prepare financial statement of different types of Organizations
- Construct final accounts of sole trading concerns and evaluate the surplus or deficit for Non-Profit Organizations.
- The students will be aware of the various amendments in financial reporting.

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

TEXT BOOK:

1. Lt Bhupinder – principles of Financial Accounting – CENGAGE, New Delhi

REFERENCE BOOKS:

1. Jain & Narang, Financial Accounting, Kalyani Publishers, New Delhi
2. Reddy, T.S & Murthy, A. Financial Accounting, Margham Publications, Chennai

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021
CORE II: FINANCIAL PLANNING & PERFORMANCE

BAF-DSC02

Inst.Hrs : 6
Credits : 4

YEAR: I
SEMESTER: I

OBJECTIVES

1. Achieve an understanding of strategic planning, forecasting and budgeting, recall the models of strategic planning with the process, classify the forecasting techniques and demonstrate the budget.
2. To make use of budget to prepare an annual profit plan, analyze performance by using flexible budgets and compare actual results to planned results.
3. To explain the importance and use of standard cost systems, propose performance measures and discuss key performance indicators.

Unit I: Strategic Planning

Analysis of external and internal factors affecting strategy - Long-term mission and goals - Alignment of tactics with long-term strategic goals - Strategic planning models and analytical techniques - Characteristics of successful strategic planning process.

Unit II: Budgeting and Forecasting

Operations and performance goals - Characteristics of a successful budget process – Resource allocation - Regression analysis - Learning curve analysis - Expected value - Annual business plans (master budgets) - Project budgeting - Activity-based budgeting - Zero-based budgeting - Continuous (rolling) budgets - Flexible budgeting - Annual profit plan and supporting schedules - Operational budgets - Financial budgets - Capital budgets - Pro forma income – Financial statement projections - Cash flow projections.

Unit III: Cost and Variance Measures

Comparison of actual to planned results - Use of flexible budgets to analyze performance - Management by exception - Use of standard cost systems - Analysis of variation from standard cost expectations.

Unit IV: Responsibility centers and reporting segments

Types of responsibility centers - Transfer pricing - Reporting of organizational segments

Unit V: Performance Measures:

Product profitability analysis - Business unit profitability analysis - Customer profitability analysis - Return on investment - Residual income - Investment base issues - Key performance indicators (KPIs) - Balanced scorecard

OUTCOMES:

1. Students will be able to develop strategic plans and evaluate the outcomes.
2. The students will understand various types of budget preparation techniques.
3. The students can evaluate the firm's position using KPI's.

RECOMMENDED TEXT BOOKS:

1. Wiley CMAexcel Learning System, Part 1: Financial Planning, Performance & Analytics

REFERENCE BOOKS:

1. Strategic Management and Business Policy: Globalization, Innovation and Sustainability; Thomas Wheelen, J. David Hunger, Alan N. Hoffman, and Chuck Bamford; Pearson
2. Cost Management: A Strategic Emphasis; Edward Blocher, David Stout, Paul Juras, and Gary Cokins; McGraw Hill.

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021
CORE-II: BUSINESS COMMUNICATION

Common to BCom(A&F) as Allied, BCom(CS), BCom(BM) &
BCom(MM)

Inst.Hrs : 5

Credits : Core 4 / Allied 5

YEAR: I

SEMESTER: I

OBJECTIVES:

- To facilitate the students to understand the concept of Communication.
- To Know the basic techniques of the modern forms of communication

UNIT I: Communication

Definition – Methods – Types – Principles of effective Communication – Barriers to Communication – Business Letters – Layout.

UNIT II: Business Letters

Kinds of Business Letters: Interview – Application for a situation – Interview – Appointment – Acknowledgement – Promotion – Enquiries – Reply letter – Orders – Sales letter – Circular letter – Complaint letter.

UNIT III: Correspondence

Bank Correspondence – Insurance Correspondence – Agency Correspondence – Correspondence with Shareholders, Directors.

UNIT IV: Reports and Meetings

Report Writing – Meetings – Agenda - Minutes of Meeting – Memorandum – Office Order –Circular – Notes.

UNIT V: Forms of Communication

Modern Forms of Communication: Fax – E-mail – Video Conferencing – Internet – Websites –uses of the various forms of communication.

COURSE OUTCOME:

1. The students will be able to prepare corporate letters professionally.
2. The students will follow the principles of effective communication.

Recommended Texts

1. Mallika Nawal –Business Communication – CENGAGE
2. Pragyana Rath, K. Shalini , Debankita Ray - Corporate Communication – CENGAGE
3. C.B.Gupta - Essentil Business Communication - CENGAGE
4. Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication - Sultan Chand & Sons - New Delhi.

E- RESOURCES

www.newagepublishers.com
www.managementstudyguide.com
www.businesscommunication.org
www.smallbusiness.chorn.com

PROFESSIONAL ENGLISH FOR COMMERCE & MANAGEMENT- PZ1CA

Subject Code: PZ1CA

Class: I Year

Semester: Odd

Hours: 30

OBJECTIVES:

- To develop the language skills of students by offering adequate practice in professional contexts.
- To enhance the lexical, grammatical and socio-linguistic and communicative competence of first year physical sciences students
- To focus on developing students' knowledge of domain specific registers and the required language skills.
- To develop strategic competence that will help in efficient communication
- To sharpen students' critical thinking skills and make students culturally aware of the target situation.

UNIT 1: COMMUNICATION

Listening: Listening to audio text and answering questions-Listening to Instructions

Speaking: Pair work and small group work.

Reading: Comprehension passages –Differentiate between facts and opinion

Writing: Developing a story with pictures.

Vocabulary: Register specific - Incorporated into the LSRW tasks

UNIT 2: DESCRIPTION

Listening: Listening to process description.- Drawing a flow chart.

Speaking: Role play (formal context)

Reading: Skimming/Scanning- Reading passages on products, equipment and gadgets.

Writing: Process Description –Compare and Contrast Paragraph-Sentence Definition and Extended definition-Free Writing.

Vocabulary: Register specific -Incorporated into the LSRW tasks.

UNIT 3: NEGOTIATION STRATEGIES

Listening: Listening to interviews of specialists / Inventors in fields

(Subject specific)

Speaking: Brainstorming. (Mind mapping). Small group discussions (Subject-Specific)

Reading: Longer Reading text.

Writing: Essay Writing (250 words)

Vocabulary: Register specific - Incorporated into the LSRW tasks

UNIT 4: PRESENTATION SKILLS

Listening: Listening to lectures.

Speaking: Short talks.

Reading: Reading Comprehension passages

Writing: Writing Recommendations- Interpreting visuals and inputs

Vocabulary: Register specific - Incorporated into the LSRW tasks

UNIT 5: CRITICAL THINKING SKILLS

Listening: Listening comprehension- Listening for information.

Speaking: Making presentations (with PPT- practice).

Reading: Comprehension passages –Note making. Comprehension: Motivational article on Professional Competence, Professional Ethics and Life Skills)

Writing: Problem and Solution essay– Creative writing –Summary writing

Vocabulary: Register specific - Incorporated into the LSRW tasks

LEARNING OUTCOMES:

- Recognise their own ability to improve their own competence in using the language
- Use language for speaking with confidence in an intelligible and acceptable manner
- Understand the importance of reading for life
- Read independently unfamiliar texts with comprehension
- Understand the importance of writing in academic life
- Write simple sentences without committing error of spelling or grammar

(Outcomes based on guidelines in UGC LOCF – Generic Elective)

NB: All four skills are taught based on texts/passages.

References:

<https://www.myspeechclass.com/entertaining-speech-topics.html>

<https://www.proprofs.com/quiz-school/story.php?title=identify-famous-personality>

<https://www.freepik.com/>

<https://busyteacher.org/7371-10-roleplay-ideas-for-general-english.html>

<https://pro-essay-writer.com/blog/compare-and-contrast-essay>

<https://www.investopedia.com/articles/personal-finance/020415/top-10-indian-entrepreneurs.asp>

<https://www.youtube.com/watch?v=3w32jIsRlsw>

<https://www.mindmeister.com/blog/students-guide-to-mind-mapping/>

UNIVERSITY OF MADRAS
UG – NON-MAJOR ELECTIVE COURSE
OFFERED IN THE DEPARTMENT OF COMPUTER SCIENCE SYLLABUS
WITH EFFECT FROM 2020-2021

HTML

BCE-NME1C
I YEAR / SEM I

OBJECTIVE:

- This course introduces to the tags used in HTML

OUTCOMES:

- To use Knowledge of HTML and the basic tools that every Web page coder needs to know
- To implement modern Web pages with HTML

UNIT I:

Introduction :Web Basics: What is Internet – Web browsers – What is Web page
HTML Basics:Understanding tags.

UNIT II:

Tags for Document structure(HTML, Head, Body Tag). Block level text elements: Headings paragraph(<p> tag) – Font style elements: (bold, italic, font, small, strong, strike, big tags)

UNIT III:

Lists: Types of lists: Ordered, Unordered – Nesting Lists – Other tags: Marquee, HR, BR- Using Images – Creating Hyperlinks.

UNIT IV:

Tables: Creating basic Table, Table elements, Caption – Table and cell alignment – Rowspan, Colspan –Cell padding.

UNIT V:

Frames: Frameset – Targeted Links – No frame – Forms : Input, Textarea, Select, Option.

RECOMMENDED TEXTS:

1. Laura Lemay, “*HTML Complete Reference, Teach Yourself Web Publishing with HTML*”.

REFERENCE BOOKS:

1. E Stephen Mack, Janan Platt , “*HTML*”.

WEB REFERENCE:

- NPTEL & MOOC courses titled HTML.
- <https://www.codecademy.com/learn/learn-html>

சென்னைப் பல்கலைக்கழகம்
அடிப்படைத்தமிழ் - நோக்கும் கற்றல்
பயன்பாடும்
அண்ணா ஆதர்ஷ் மகளிர் கல்லூரி, சென்னை
தமிழ்த்துறை
முதலாமாண்டு (2021 -2022)
அடிப்படைத் தமிழ் - முதல் பருவம்

பாடத்திட்டத்தின் நோக்கம் (Objective)

தமிழ்மொழியைப் பேசவும் எழுதவும் படிக்கவும் தெரியாத மாணவர்கள் அடிப்படைத்தமிழ் பாடம் படித்துப் பயன்பெறும் நோக்கில் பாடத்திட்டம் அமைகிறது. அண்டை மாநிலங்களிலிருந்தும் பிற நாடுகளிலிருந்தும் இளங்கலை, இளம் அறிவியல் பட்டம் பெறும் மாணவர்கள் தமிழ் நாட்டின் மாநில மொழியைப் பேசவும் எழுதவும் துணைபுரியும் வகையில் பாடத்திட்டம் வடிவமைக்கப்பட்டுள்ளது.

இம்மாணவர்கள் முதற்பருவத்தில் தமிழ் மொழியின் எழுத்துக்களை எழுதவும் படிக்கவும் பயிற்சி அளிக்கப்படுகிறது. மேலும் தமிழ் மொழியின் சொல் வகை, தொடரமைப்பு, தமிழில் எண்ணுப்பெயர்கள், உடல் உறுப்புகள், அன்றாட வாழ்விற்குத் தேவையான பொருள்களை அறிந்துகொள்ள வைப்பதே இதன் நோக்கமாகும்.

பாடத்திட்டம் - முதல் பருவம் (SYLLABUS)

அலகு - 1.

எழுத்துகள்

1. உயிர் எழுத்து, ஆய்த எழுத்து, 2. மெய் எழுத்து , 3. உயிர் மெய்

எழுத்து

அலகு - 2

சொற்கள்

1. பெயர்ச்சொல், 2. வினை ச்சொல், 3. இடை ச்சொல், 4. உரிச் சொல்

அலகு -3.

தொடரமைப்பு

1. எழுவாய், 2. பயனிலை, 3. செயப்படுப் பொருள்

அலகு -4.

பிழை நீக்கம்

1. ஒற்றுப் பிழை, 2. எழுத்துப் பிழை, 3. தொடர்ப்பிழை,

அலகு - 5

எண்கள், உறவுப் பெயர்கள், வாழ் இடங்களும், பொருள்களும்

அலகு - 6

அறிமுகம்

1. விழாக்கள், 2. இயற்கை, 3. உணவு முறைகள்-சுவை-காய்கள்-பழங்கள் போன்றன.

பாடத்திட்டத்தின் பயன்கள் (Subject Outcome)

இந்தப் பாடத்தினால் வேற்றுப்புல மாணவர்கள் தமிழகத்தில் பாமர மக்களிடமும் தமிழில் பேச முடியும். தமிழ் மொழியிலுள்ள சிறு சிறு படைப்புகளைப் பார்த்து இலக்கிய இன்பம் பெறமுடியும். தமிழகத்திலுள்ள சுற்றுலாத் தலங்களுக்கு வழிகாட்டி இன்றிப் போய்

வருதல்.

பாட நூல

தமிழ் - பகுதி 4 - சென்னைப் பல்கலைக்கழகம் அடிப்படைத் தமிழுக்குப் பாடத்திட்டங்கள் மட்டுமே வரையறுத்துள்ளது. அதை நூலாக வெளியிடவில்லை. எனவே, பாடநூல் இல்லை.

Reference book

தமிழ் - பகுதி 4 - சென்னைப் பல்கலைக்கழகம் வடிவமைத்த பாடத்திட்டங்கள் ஆகையால் குறிப்புதவிநூல் என்று தனியாக இல்லை.
(Reference book not applicable)

சென்னைப் பல்கலைக்கழகம்
சிறப்புத்தமிழ் - நோக்கும் கற்றல் பயன்பாடும்
அண்ணா ஆதர்ஷ் மகளிர் கல்லூரி, சென்னை
தமிழ்த்துறை

முதலாமாண்டு (2021 -2022)

சிறப்புத் தமிழ் - முதல்பருவம்

பாடத்திட்டத்தின் நோக்கம் (Objective)

இப்பாடத்திட்டம் பள்ளிகளில் ஒரு சில வகுப்புகளில் தமிழைப் படித்து தமிழ் மொழியை முழுமையாக அறிந்து கொள்ளாத கல்லூரிகளில் பிற மொழி கற்பவர்களுக்காக வடிவமைக்கப்படுகிறது. இங்கு தமிழ் இலக்கியப்பகுதியும், தமிழிலக்கிய வரலாற்றுப்பகுதியும், மொழிப்பயிற்சியும் பாடமாக அமைகிறது. தமிழ் இலக்கிய இன்பத்தை உணரும் நோக்கிலும் இலக்கிய வளத்தை உணரும் நோக்கிலும் பாடத்திட்டம் உள்ளது.

பாடத்திட்டம் (SYLLABUS)

பாடப்பகுப்பு

IV.இலக்கியம்

V.அதைச் சார்ந்த தமிழிலக்கிய வரலாறு

VI.மொழிப் பயிற்சி

அலகு -1

நாட்டுப் புறப்பாடல்

1. பஞ்சம். 2. மானம் விடிவதெப்போ?

அலகு -2

புனை கதை

1."கட்டை விரல்"-சி.என்.அண்ணாதுரை

அலகு -3

புதுக்கவிதை

1. ஆடிக்காற்றே -சிற்பி, 2. கடமையைச் செய்-மீரா, 3.
இழந்தவர்கள்-அப்துல் ரகுமான்

அலகு - 4.

மொழித்திறன்

1. கலைச்சொல்லாக்கம், 2. பொருந்திய சொல் தருதல், 3. பிழை

நீக்கி எழுதுதல்

பாடத்திட்டத்தின் பயன்கள் (Subject Outcome)

இப்பாடத்தைப் படிப்பதால் தமிழ் மொழியின் இலக்கியஇன்பம், சொல்வளம், புது கலைச்சொல் படைத்தல் போன்றவற்றை உணர உதவுகிறது.

பாட நூல்

தமிழ் - பகுதி 4 - சென்னைப் பல்கலைக்கழகம் அடிப்படைத் தமிழுக்குப் பாடத்திட்டங்கள் மட்டுமே வரையறுத்துள்ளது. அதை நூலாக வெளியிடவில்லை. எனவே, பாடநூல் இல்லை.

Reference book

தமிழ் - பகுதி 4 - சென்னைப் பல்கலைக்கழகம் வடிவமைத்த பாடத்திட்டங்கள் ஆகையால் குறிப்புதவிநூல் என்று தனியாக இல்லை.
(Reference book not applicable)

SEMESTER II

சென்னைப் பல்கலைக்கழகப் பாடத்திட்டம்
பொதுத் தமிழ் - முதலாமாண்டு - இரண்டாம் பருவம் (second semester)

நோக்கும் கற்றல் பயன்பாடும் (2021 – 2022)

Objective – Syllabus – Out come (2021 -2022)

பாடத்திட்டத்தின் நோக்கம்

காலந்தோறும் தமிழ் அடைந்துள்ள வளர்ச்சியும் பரந்து விரிந்து கிடக்கும் அதன் ஆழ அகலத்தையும் ஒரு பருந்து பார்வையில் நோக்கும் வகையில் பொதுத்தமிழ்ப் பாடப்பகுதி கட்டமைக்கப்பட்டுள்ளது.

பழந்தமிழ் இலக்கியங்களின் வாயிலாக அறம், பொருள், இன்பம் ஆகியவற்றைப் போதித்தல். பழந்தமிழ் இலக்கியங்களின் இலக்கியச் செறிவையும், சொல் வளங்களையும் உணர வைத்தல்.

பழந்தமிழ்ச் சொற்களின் அருமையைப் புரியவைத்து மொழி கலப்பின்றிப் பேசுவதன் அவசியத்தை வலியுறுத்தல். பழந்தமிழ் மக்களின் வாழ்வியலை எடுத்துரைத்தல். இவையே இப்பாடத்திட்டத்தின் நோக்கமாகும்.

பாடத்திட்டம்
(SYLLABUS)

I.இலக்கியம்

II.அதைச் சார்ந்த தமிழிலக்கிய வரலாறு

III.மொழிப் பயிற்சி

அலகு 1

1. நற்றிணை - 87, 88
2. குறுந்தொகை - 46, 88, 89
3. கலித்தொகை - 11 ஆம் பாடல் - “அரிதாய அறன் எய்தி..

அலகு 2

1. அகநானூறு - 86 ஆம் பாடல் (உழுந்து தலைபெய்த)
2. ஐங்குறுநூறு - கிள்ளைப்பத்து
3. பரிபாடல் -செவ்வேள் 5, கடுவன் இளவெயினார் (1 முதல் 10 வரிகள் - வெற்றி வேல்)

அலகு 3

1. புறநானூறு - 182, 192
2. பதிற்றுப்பத்து -காக்கைப்பாடியார், நச்செள்ளையார் பாடல் (56, 57)

அலகு 4

1. பத்துப்பாட்டு - முல்லைப்பாட்டு

அலகு 5

1. திருக்குறள் - பொருட்பால் - 3 அதிகாரம் (காலமறிதல், சுற்றந்தழால், கண்ணோட்டம்)
2. நாலடியார் - ஈகை (முதல் 5 பாடல்கள்)

II தமிழிலக்கிய வரலாறு

1. முச்சங்க வரலாறு, பதினெண்மேற்கணக்கு நூல்கள் (எட்டுத்தொகை, பத்துப்பாட்டு)
2. பதினெண்கீழ்க்கணக்கு நூல்கள்

III மொழிப் பயிற்சி

1. இலக்கணக் குறிப்பு (வேற்றுமைத் தொகை, உவமைத் தொகை, பண்புத் தொகை, உம்மைத் தொகை, அன்மொழித் தொகை.....வடிவம்) [பத்தியிலிருந்து இலக்கணக் குறிப்புகளைக் கண்டறிதல்]
2. ஒற்று மிகும் மிகா இடங்கள்
3. மரபுத் தொடர்கள் (தமிழ் மரபுத் தொடர்களைக் கண்டறிதல்)

பாடத்திட்டத்தின் பயன்கள்

பழந்தமிழ் இலக்கியங்களின்வழியாக, அக்கால மக்களின் அகவுணர்வுகளையும் அக ஒழுக்கங்களையும் பண்பாட்டையும் உணர்ந்து கொள்ளுதல். பழந்தமிழ் இலக்கிய வாசிப்பின் வழி இயற்கையின் உன்னத மகத்துவத்தைப் புரியவைத்தல். தமிழ் இலக்கிய வளங்களின் வாயிலாகத் தமிழ்ப்பண்பாட்டை அடுத்த தலைமுறைக்குக் கொண்டுசெல்லுதல். மொழிவளத்தின் தேவையை வலியுறுத்துதல். மாணவர்கள் பிழையின்றி எழுத மொழிப்பயிற்சி உதவுகிறது.

இப்பாடத்திட்டம் மாணவர்கள் தங்கள் நடிப்பு திறனை வளர்க்கின்றது. போட்டித்தேர்வுகளை எதிர்கொள்வதற்குத் தமிழ் இலக்கிய வரலாற்றுப்பகுதி மிகுந்த பயனுடையதாக அமைகிறது.

பாடநூல்

சென்னை பல்கலைக்கழகம் (University of Madras)

அடித்தளப் படிப்பு - பகுதி - I தமிழ்

முதலாம் மற்றும் இரண்டாம் பருவங்களுக்குரியது.

அனைத்துப் பட்டப்படிப்பு பிரிவுகளுக்கும் ஐந்தாண்டு
ஒருங்குமுறை பட்ட மேற்படிப்புப் பிரிவுகளுக்கும் பொதுவானது.

தாள் -I - செய்யுள் திரட்டு

(Foundation Course - Part - Tamil

For I & II Semesters

Common to all undergraduate course and Five-Year Integrated postgraduate courses.
- 2021 onwards.)

Reference book

தமிழ் - பகுதி 1 - சென்னை பல்கலைக்கழகம்
வடிவமைத்த பாடத்திட்டங்கள் ஆகையால் குறிப்புதவிநூல் என்று
தனியாக இல்லை. (Reference book not applicable)

**FOUNDATION COURSE IN HINDI
COURSE OBJECTIVES AND COURSE OUTCOMES
ACADEMIC YEAR 2020-2021**

**NAME OF THE STAFF: Dr. J. PADMAPRIYA
CLE2G**

SUBJECT CODE:

YEAR/SEMESTER: I YR/ II

SEMESTER

I. COURSE OBJECTIVES:

The objectives of the course is

1. To appreciate and analyse the dramatic elements in Hindi literature.
2. To understand the distinct features Hindi short stories and One Act Play.
3. To understand the importance and process of translation and the qualities of translators.
4. To understand the importance of vocabularies.

I YEAR – II SEMESTER

**PAPER – II – ONE ACT PLAY, SHORT STORY &
TRANSLATION**

I. ONE ACT PLAY (Detailed Study): AATH EKANKI

Edited By: Devendra Raj Ankur, Mahesh Aanand

Vani prakashan, 4695, 21-A Dariyagunj,; New Delhi – 110
002

LESSONS PRESCRIBED :

1. Aurangzeb ki Aakhari Raat
2. Laksmi Ka Swagat
3. Basant Ritu ka Naatak
4. Bahut Bada Sawal

II. SHORT STORIES (Non- Detailed Study):

SWARNA MANJARIE Edited by: Dr.

Chitti. Annapurna

Rajeswari Publications

21/3, Mothilal Street, (Opp. Ranganathan Street),

T. Nagar, Chennai – 600 017.

LESSONS PRESCRIBED :

1. Mukthidhan
2. Mithayeewala
3. Seb aur Dev
4. Vivah ki Teen Kathayen

III. TRANSLATION PRACTICE :

(English to Hindi)BOOKS FOR
REFERENCE :

- | | |
|----------------------------|---|
| 1. Prayojan Moolak Hindi : | Dr. Syed Rahamathulla
Poornima Prakashan, 4/7,
Begum III Street,
Royapettah, Chennai – 14. |
| 2. Anuvad Abhyas Part III | Dakshin Bharat Hindi Prachar Sabha
T. Nagar, Chennai -17. |

UNITISED SYLLABUS

UNIT – I

1. Aurazeb ki Aakhiri Raat
2. Mukthidhan
3. Practice of Annotation Writing
4. Practice of Summary and Literary evaluation Writing

UNIT – II

1. Laksmi ka Swagat
2. Mithayeewala
3. Practice of Annotation Writing
4. Practice of Summary and Literary evaluation Writing

UNIT-III

1. Basant Ritu ka Natak
2. Seb Aur Dev
3. Practice of Annotation Writing
4. Practice of Summary and Literary evaluation Writing

UNIT-IV

1. Bahut Bada Sawal
2. Vivah ki Teen Kathayen
3. Practice of Annotation Writing
4. Practice of Summary and Literary evaluation Writing

UNIT-V

1. Translation Practice. (English to Hindi)

II. COURSE OUTCOMES:

1. **Understand the role of Hindi short stories and One Act Play in the development of the society.**
2. **Knowledge about the importance of cultural, social and moral responsibility of human beings.**
3. **Enculcating the habit of book reading to gain knowledge of vocabularies.**
4. **Understanding the importance of art of translation.**

FRENCH PAPER II

Foundation Course: Paper II-French II
Title of the Paper : Prescribed text and
grammar-II

Objectives

In teaching French we aim to

- provide the learners with a basic knowledge of grammar and gradually give them an insight into the culture and literature of France
- enable them to comprehend the nuances of the language so they are better equipped to express themselves in French
- discover another world , another people , another way of life .
- make them more accepting of people who differ from them

Prescribed textbook:

> Régine Mérieux & Yves Loiseau, Latitudes 1, Paris, Didier, 2017 (Units 7-12 only).

Unité 7 - c'est où ?

Demander et indiquer une direction - localiser (près de, en face de ...)

Unité 8 - N'oubliez pas !

Exprimer l'obligation ou l'interdit - Conseiller

Unité 9 - Belle vue sur la mer !

Décrire un lieu - situer - se situer dans le temps

Unité 10 - Quel beau voyage !

Raconter - décrire les étapes d'une action - exprimer l'intensité et la quantité - interroger

Unité 11 - oh! Joli!

Décrire quelqu'un - comparer - exprimer l'accord ou le désaccord - se situer dans le temps

Unité 12 - Et après ?

Parler de l'avenir - exprimer des souhaits - décrire quelqu'un

Outcome :

Learners are able

- to comprehend and express themselves well
- to have an interest to look into another world
- to improve communication skills
- to perform well in the University Exams .
- Recommend text - Not applicable

LZ12A-COMMUNICATIVE ENGLISH-II

Subject Code: LZ12A

Class: I B A ENGLISH

Semester: EVEN (II)

Hours:

COURSE OBJECTIVES:

- To develop communicative skills.
- To understand the relevance of Listening, Speaking, Reading and Writing in Communication.
- To develop understanding of grammar.
- To enhance vocabulary.

SYLLABUS

Unit I

1. Listening and Speaking

- a. Listening and responding to complaints (formal situation)
- b. Listening to problems and offering solutions (informal)

2. Reading and writing

- a. Reading aloud (brief motivational anecdotes)
- b. Writing a paragraph on a proverbial expression/motivational idea.

3. Word Power/Vocabulary

- a. Synonyms & Antonyms

4. Grammar in Context

Adverbs Prepositions

Unit II

1. Listening and Speaking

- a. Listening to famous speeches and poems
- b. Making short speeches- Formal: welcome speech and vote of thanks.
Informal occasions- Farewell party, graduation speech

2. Reading and Writing

a. Writing opinion pieces (could be on travel, food, film / book reviews or on any contemporary topic)

b. Reading poetry

b.i. Reading aloud: (Intonation and Voice Modulation)

b.ii. Identifying and using figures of speech - simile, metaphor, personification etc.

3. Word Power

. Idioms & Phrases

Grammar in Context Conjunctions and Interjections

Unit III

1. Listening and Speaking

a. Listening to Ted talks

Making short presentations – Formal presentation with PPT, analytical presentation of graphs and reports of multiple kinds

c. Interactions during and after the presentations , Reading and writing

a. Writing emails of complaint

b. Reading aloud famous speeches

3. Word Power

a. One Word Substitution

Grammar in Context: Sentence Patterns

Unit V

1. Listening and Speaking

a. Informal interview for feature writing

b. Listening and responding to questions at a formal interview

2. Reading and Writing

a. Writing letters of application

b. Readers' Theatre (Script Reading)

c. Dramatizing everyday situations/social issues through skits. (writing scripts and performing)

3. Word Power

a. Collocation

Grammar in Context: Working With Clauses

COURSE OUTCOMES:

At the end of this course students will be able to:

- Possess excellent Listening, Speaking, Reading and Writing skills in communicating in English
- Have a good understanding of grammar and vocabulary.
- Make presentations and speeches.
- Familiarise themselves with script writing, drafting assignments, reading visual texts, drafting emails etc.

Reference- websites and Links

Source: <https://www.thehindu.com/opinion/open-page/the-case-forthe-samosa-as-national-snack/article22384690.ece>

1. Sundar Pichai Inspirational Video

https://www.youtube.com/watch?v=m050iy5_2ng

2. BTS speech at the United Nations <https://www.youtube.com/watch?v=oTe4f-bBEKg>

3. https://www.poetryfoundation.org/poems/browse#page=1&sort_by=recently_added&filter_poetry_audio=1

4. The Book in My Hand (by Ramachandra Guha).

<https://www.thehindu.com/books/The-book-in-myhand/article16443755.ece>

5. Coordinates of Safety. <https://www.thehindu.com/opinion/oped/Coordinates-of-safety/article16643102.ece>

6. https://rpo.library.utoronto.ca/glossary#letter_m

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSC03

CORE-III: ADVANCED FINANCIAL ACCOUNTING
Common to BCom(A&F), BCom(CS), BCom(CA) & BCom(ISM)

Inst.Hrs : 6
Credits : 4

YEAR: I
SEMESTER: II

OBJECTIVES

- To enable the students to understand the system of preparing financial statements for various types of organisation
- To familiarize the students with knowledge about financial reporting standards

Unit I: Branch Accounts

Dependent Branches - Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded)

Unit II: Departmental Accounts

Basis of Allocation of Expenses – Calculation of Profit - Inter-departmental Transfer at cost or Selling Price.

Unit III: Partnership Accounts

Admission of a Partner – Retirement of a Partner – Death of a Partner.

Unit IV: Partnership Accounts

Dissolution of a Partnership Firm – Insolvency of a Partner – Insolvency of all Partners- Piecemeal Distribution of cash in case of Liquidation of Partnership Firm.

Unit V: Accounting Standards for financial reporting

Objectives and uses of financial statements for users-Role of accounting standards- Development of accounting standards in India- Requirements of international accounting standards - Role of developing IFRS- IFRS adoption or convergence in India- Implementation plan in India- Ind AS- Difference between Ind AS and IFRS.

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

OUTCOME:

- The students will be able to understand the preparation of financial statements for business units other than corporate undertaking and their utility.
- The students will understand the objective and usage of INDAS & IFRS in real world.

TEXT BOOK:

1. Gupta, R. L & Gupta, V. K, Advanced Accounting, Sulthan Chand & Sons, New Delhi.
2. Jain & Narang, Financial Accounting, Kalyani Publishers, New Delhi.

SUGGESTED READINGS:

1. Reddy, T. S & Murthy, A. Financial Accounting, Margham Publications, Chennai.
2. Shukla & Grewal, Advanced Accounting, S. Chand & Co., New Delhi.

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSC04

CORE-IV: PRINCIPLES OF MANAGEMENT
Common to BCom(A&F), BCom(BM), BCom(CA)-IV Sem
& BCom(ISM)-IV Sem.

Inst.Hrs : 6
Credits : 4

YEAR: I
SEMESTER: II

OBJECTIVES

- To make the students to understand the basic concepts of management.
- To prepare the students to know about the significance of the management in Business.

Unit I: Introduction

Definition – Importance – Nature and Scope of Management – Process of Management - Role and functions of Managers - Levels of Management Scientific Management Contributions to Management by different Schools of thought.

Unit II: Planning

Nature – Importance -Types of Planning - Steps in planning - Objectives of Planning – Policies - Decision making Process-Types of Decisions. HRM- Meaning, -Nature and scope of HRM.

Unit III: Organization

Meaning and Types of organizations - Principles – Formal and Informal organization - Organisation Structure – Span of Control – Departmentalisation – Basis - Meaning and Importance of Departmentalization. Policies - Meaning and Types – Procedures - Forecasting.

Unit IV: Authority and Responsibility

Authority – Definition – Sources – Limitations – Difference between Authority and Responsibility – Delegation of Authority – Meaning – Principles and importance – Centralisation Vs Decentralisation- Leadership & Communication

Unit V: Direction Co-ordination & Control

Direction – Nature - Purpose. Co-ordination – Need – Types and Techniques – Requisites for Excellent Co-ordination. Controlling – Meaning – Importance – Control Process.

OUTCOME:

- On the completion of syllabus students will understand the basic concepts and significance of management in business.
- The students will understand the evolution of different management techniques.

TEXT BOOK:

1. Gupta,C.B. Management Theory & Practice, Sulthan Chand & Sons, New Delhi.
2. Prasad,L.M .Principles &Practice of Management, Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. Tripathi, P.C. & Reddy, P.N. Principles of Management, Tata McGraw Hill, New Delhi.
2. Jayasankar, J. Business Management, Margham Publication, Chennai.
3. Sundar, K. Principles of Management, Vijay Nicole Imprints Pvt. Ltd., Chennai

UNIVERSITY OF MADRAS
B.Com. DEGREE COURSE IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2020-2021
ALLIED-II(B): FINANCIAL ANALYTICS AND CONTROL

Inst hrs:5

YEAR: I

Credits:5

SEMESTER: II

OBJECTIVES

1. To understand information systems, data governance, technology-enabled finance transformation and the application of data analytics and visualization.
2. To be able to define cost behaviour and types of costs, classify costing systems and compare different types of costs.
3. To understand supply chain management and business process improvement.
4. To understand governance, risk, compliance, system controls and security measures for internal controls.

UNIT I: Information Systems and Data Governance

Accounting information systems - Enterprise resource planning systems
Enterprise performance management systems - Data policies and procedures -
Life cycle of data - Controls against security breaches

UNIT II: Technology-Enabled Finance Transformation and Data Analytics

Systems Development Life Cycle — Process automation - Innovative applications
- Business intelligence - Data mining - Analytic tools - Data visualization

UNIT III: Cost Measurement Concepts

Cost behavior and cost objects - Actual and normal costs - Standard costs -
Absorption (full) costing - Variable (direct) costing - Joint and by-product
costing- Job order costing - Process costing - Activity-based costing - Life-cycle
costing - Fixed and variable overhead expenses - Plant-wide versus departmental
overhead - Determination of allocation base - Allocation of service department
costs

UNIT IV: Supply Chain Management and Business Process Improvement

Lean manufacturing - Enterprise resource planning (ERP) - Theory of constraints
and throughput costing - Capacity management and analysis - Value chain analysis
- Value-added concepts - process analysis - Activity-based management -
Continuous improvement concepts - Best practice analysis - Cost of quality
analysis - Efficient accounting processes

UNIT V: Internal Controls

Internal control structure and management philosophy - Internal control policies
for safeguarding and assurance - Internal control risk - Corporate governance -
External audit requirements - Systems controls and security measures

COURSE OUTCOME:

1. The students will understand the various information systems and its significance.
2. The students will understand the allocation of costs and various techniques of costing.
3. The students will gain understanding of internal and external audits.

RECOMMEDED TEXT BOOKS:

1. Wiley CM Aexcel Learning System, Part 1: Financial Planning, Performance & Analytics

REFERENCE BOOKS:

1. Cost Management: A Strategic Emphasis; Edward Blocher, David Stout, Paul Juras, and Gary Cokins; McGraw Hill
2. Cost Accounting: A Managerial Emphasis; Charles Homgren, Srikant Datar, and Madhav Rajan; Pearson
3. Core Concepts of Accounting Information Systems; Mark Simkin; Wiley
4. Accounting Information Systems, George Bodnar, and William Hopwood; Pearson

Professional English-Semester-II -PZ1CB
Subject: PROFESSIONAL ENGLISH FOR COMMERCE & MANAGEMENT
Subject Code: PZ1CB

Class: I Year
Semester: EVEN
Hours: 30

Objectives:

The Professional Communication Skills Course is intended to help Learners in Arts and Science colleges

- Develop their competence in the use of English with particular reference to the workplace situation.
- Enhance the creativity of the students, which will enable them to think of innovative ways to solve issues in the workplace.
- Develop their competence and competitiveness and thereby improve their employability skills.
- Help students with research bent of mind develop their skills in writing reports and research proposals.

Unit 1- Communicative Competence

Listening – Listening to two talks/lectures by specialists on selected subject specific topics -(TED Talks) and answering comprehension exercises (inferential questions)

Speaking: Small group discussions (the discussions could be based on the listening and reading passages- open ended questions)

Reading: Two subject-based reading texts followed by comprehension activities/exercises

Writing: Summary writing based on the reading passages.

Grammar and vocabulary exercises/tasks to be designed based on the discourse patterns of the listening and reading texts in the book. This is applicable for all the units.

Unit 2 - Persuasive Communication

Listening: listening to a product launch- sensitizing learners to the nuances of persuasive communication

Speaking: debates – Just-A Minute Activities

Reading: reading texts on advertisements (on products relevant to the subject areas) and answering inferential questions

Writing: dialogue writing- writing an argumentative /persuasive essay.

Unit 3- Digital Competence

Listening to interviews (subject related)

Speaking: Interviews with subject specialists (using video conferencing skills)

Creating Vlogs (How to become a vlogger and use vlogging to nurture interests – subject related)

Reading: Selected sample of Web Page (subject area) Writing: Creating Web Pages

Reading Comprehension: Essay on Digital Competence for Academic and Professional Life.

The essay will address all aspects of digital competence in relation to MS Office and how they can be utilized in relation to work in the subject area

Unit 4 - Creativity and Imagination

Listening to short (2 to 5 minutes) academic videos (prepared by EMRC/ other MOOC videos on Indian academic sites – E.g. <https://www.youtube.com/watch?v=tpvicScuDy0>)

Speaking: Making oral presentations through short films – subject based
Reading: Essay on Creativity and Imagination (subject based)

Writing – Basic Script Writing for short films (subject based)

- Creating blogs, flyers and brochures (subject based)
- Poster making – writing slogans/captions (subject based)

Unit 5- Workplace Communication & Basics of Academic Writing

Speaking: Short academic presentation using PowerPoint

Reading & Writing: Product Profiles, Circulars, Minutes of Meeting. Writing an introduction, paraphrasing

Punctuation (period, question mark, exclamation point, comma, semicolon, colon, dash, hyphen, parentheses, brackets, braces, apostrophe, quotation marks, and ellipsis)

Capitalization (use of upper case)

Outcomes of the Course.

At the end of the course, learners will be able to,

- Attend interviews with boldness and confidence.
- Adapt easily into the workplace context, having become communicatively competent.
- Apply to the Research & Development organisations/ sections in companies and offices with winning proposals.

References:

https://www.learnalberta.ca/content/eslapb/about_communicative_competence.html

https://thebusinessprofessor.com/en_US/communications-negotiations/communications-that-persuade

https://helda.helsinki.fi/bitstream/handle/10138/154423/Ilom_ki_et_al_2011_What_is_digital_competence.pdf?sequence=1
<https://newbluefx.com/blog/create-vlogs-9-easy-step>

UNIVERSITY OF MADRAS
UG – NON-MAJOR ELECTIVE COURSE
OFFERED IN THE DEPARTMENT OF COMPUTER SCIENCE SYLLABUS WITH EFFECT FROM
2020-2021

HTML LAB

BCE-NME2C
I YEAR / SEM II

OBJECTIVE:

- This course introduces to the programming in HTML

OUTCOME:

- To implement modern Web pages with HTML

LIST OF EXERCISES:

1. Write a script to create an array of 10 elements and display its contents.
2. Create a simple calculator using form fields. Have two fields for number entry and one field for the result. Allow the user to be able to use plus, minus, multiply and divide.
3. Create a document and add a link to it. When the user moves the mouse over the link, it should load the linked document on its own. (user is not required to click on the link)
4. Create a document which opens a new window without a toolbar, address bar or a status bar that unloads itself after one minute.
5. Design an HTML page that includes document structure tags, title, line break, multiple headings and link to e-mail address.
6. Create an HTML file which is the main page with an image and some text messages along with hyperlinks which is linked to various pages. The navigation should be such that the links take you to the appropriate page and then back to the main page.
7. Create a HTML page to demonstrate the usage of Frames. Choose the content of the page on your own.
8. Design an application for pay slip through HTML forms.

சென்னைப் பல்கலைக்கழகம்
அடிப்படைத்தமிழ் - நோக்கும் கற்றல் பயன்பாடும்
அண்ணா ஆதர்ஷ் மகளிர் கல்லூரி, சென்னை
தமிழ்த்துறை
முதலாமாண்டு (2021 -2022)
அடிப்படைத் தமிழ் - இரண்டாம்பருவம்

பாடத்திட்டத்தின் நோக்கம் (Objective)

தமிழ்மொழியைப் பேசவும் எழுதவும் படிக்கவும் தெரியாத மாணவர்கள் அடிப்படைத்தமிழ் பாடம் படித்துப் பயன்பெறும் நோக்கில் பாடத்திட்டம் அமைகிறது. அண்டை மாநிலங்களிலிருந்தும் பிற நாடுகளிலிருந்தும் இளங்கலை, இளம் அறிவியல் பட்டம் பெறும் மாணவர்கள் தமிழ் நாட்டின் மாநில மொழியைப் பேசவும் எழுதவும் துணைபுரியும் வகையில் பாடத்திட்டம் வடிவமைக்கப்பட்டுள்ளது.

இம்மாணவர்கள் இரண்டாம் பருவத்தில் தமிழ் மொழியிலுள்ள சிறு சிறு இலக்கியப்பகுதிகளைப் படிப்பர். சிறு கதைகள், சுற்றுலாத்தலங்கள், தமிழ் இலக்கியங்களின் வரலாறு ஆகியவற்றைப் புரிந்துகொள்ளும் நோக்கில் பாடத்திட்டம் அமைகிறது.

அலகு -1.

நீதி நூல்கள்

1. ஆத்திச் சூடி(1-12), 2. கொன்றை வேந்தன்(1-8),
திருக்குறள்(5)

1. அகர முதல (1), 2. செயற்கரிய (26), 3. மனத்துக்கண் (34), 4. கற்க கசடறக்..... (391), 5. எப்பொருள் (423).

அலகு - 2.

நீதிக் கதைகள்

1. பீர்பால் கதை, 2. பரமார்த்த குரு கதை

அலகு - 3.

அறிமுகம்

அ. தமிழ் இலக்கிய வரலாறு - இலக்கியங்கள் புலவர்கள்

ஆ.தமிழக வரலாறு - வரலாற்றுச் சின்னங்கள்- சுற்றுலாத்தலங்கள்- அலுவலகப் பெயர்கள்

இ.பழமொழிகள்.

பாடத்திட்டத்தின் பயன்கள் (Subject Outcome)

தமிழ் இலக்கியத்தின் சிறப்பினையும் தமிழ் மொழியின் சிறப்பினையும் மொழிவளத்தையும் அறிந்து கொள்ள உதவுகிறது. தமிழக மக்களின் பண்பாட்டுக்கூறுகளை உணர்ந்து கொள்ளுதல்

பாட நூல்

தமிழ் - பகுதி 4 - சென்னைப் பல்கலைக்கழகம் அடிப்படைத் தமிழுக்குப் பாடத்திட்டங்கள் மட்டுமே வரையறுத்துள்ளது. அதை நூலாக வெளியிடவில்லை. எனவே, பாடநூல் இல்லை.

Reference book

தமிழ் - பகுதி 4 - சென்னைப் பல்கலைக்கழகம் வடிவமைத்த பாடத்திட்டங்கள் ஆகையால் குறிப்புதவிநூல் என்று தனியாக இல்லை. (Reference book not applicable)

சிறப்புத்தமிழ் - நோக்கும் கற்றல் பயன்பாடும்
அண்ணா ஆதர்ஷ் மகளிர் கல்லூரி, சென்னை
தமிழ்த்துறை

முதலாமாண்டு (2021 -2022)

சிறப்புத் தமிழ் - இரண்டாம்பருவம்

பாடத்திட்டத்தின் நோக்கம் (Objective)

இப்பாடத்திட்டம் பள்ளிகளில் சில வகுப்புகள் வரையில் மட்டுமே தமிழைப் படித்துக் கல்லூரிகளில் பிற மொழி கற்பவர்களுக்காக வடிவமைக்கப்படுகிறது. இங்கு தொடக்க கால செய்யுள் முதல் தற்கால புதுக்கவிதை வரை உள்ள ஒருசில பகுதிகள் அமைந்துள்ளன. அனைத்துக் கால இலக்கியங்களின் தன்மையை உணர்ந்துகொள்ளுதல். தமிழ் இலக்கியப்பகுதியும், தமிழிலக்கிய வரலாற்றுப்பகுதியும், மொழிப்பயிற்சியும் பாடமாக அமைகிறது.

பாடத்திட்டம் (SYLLABUS)

பாடப்பகுப்பு

VII.இலக்கியம்

VIII.அதைச் சார்ந்த தமிழிலக்கிய வரலாறு

IX.மொழிப் பயிற்சி

அலகு - 1

கட்டுரை

1. பெண்ணின் பெருமை-திரு.வி.க

அலகு -2.

செய்யுள்

1. புறநானூறு - அ. கெடுகசிந்தை-ஓக்கூர் மாசாத்தியார்,

ஆ. ஈன்று புறந்தருதல் - பொன்முடியார், இ. யாதும் ஊரே -

கனியன்பூங்குன்றனார்

ஈ. திருக்குறள் - வான் சிறப்பு முழுமையும்

உ. சிலப்பதிகாரம் - மங்கல வாழ்த்துப் பாடல்

ஊ. திருவாசகம் - வேண்டத்தக்கது

எ. திருவாய்மொழி - உயர்வற

ஏ. இரட்சண்ய யாத்ரிகம் (சிலுவைப்பாடு)-பாடல்எண்-1,3,4

ஐ. சீறாப்புராணம் - வானவர்க்கும்

ஓ. பாரதியார்- நல்லதோர்வீணை

அலகு -3.

இலக்கிய வரலாறு

பாடம் தழுவிய இலக்கிய வரலாறு

அலகு -4.

மொழிபெயர்ப்பு

ஆங்கிலப் பகுதியைத் தமிழாக்கம் செய்தல்

பாடத்திட்டத்தின் பயன்கள் (Subject Outcome)

தமிழ் மொழி, தமிழ் இலக்கியத்தின் தொன்மையை அறிதல். தமிழ் மக்களின் பண்பாட்டைக் கால வாரியாக உணர்ந்து கொள்ளுதல். மொழிபெயர்ப்புத்துறையிலும் செயலாற்ற முடியும்

பாட நூல்

தமிழ் - பகுதி 4 - சென்னைப் பல்கலைக்கழகம் அடிப்படைத் தமிழுக்குப் பாடத்திட்டங்கள் மட்டுமே வரையறுத்துள்ளது. அதை நூலாக வெளியிடவில்லை. எனவே, பாடநூல் இல்லை.

Reference book

தமிழ் - பகுதி 4 - சென்னைப் பல்கலைக்கழகம் வடிவமைத்த பாடத்திட்டங்கள் ஆகையால் குறிப்புதவிநூல் என்று தனியாக இல்லை. (Reference book not applicable)

SEMESTER III

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSC05

CORE-V: CORPORATE ACCOUNTING

Common to BCom(A&F), BCom(CS), BCom(BM), BCom(MM) & BCom(CA)

Inst.Hrs : 6

Credits : 4

YEAR: II
SEMESTER: III

OBJECTIVES

- To make the students familiarize with corporate accounting procedures
- To enable the students to acquire conceptual knowledge about the preparation of the company accounts.

UNIT – I Share Capital

Issue of Shares - Types of Shares – Forfeiture of Shares- Reissue of Shares- Redemption of Preference Shares.

UNIT – II Debentures & Underwriting

Issue of Debentures – Redemption of Debentures- Profit prior to incorporation. Underwriting of Shares & Debentures.

UNIT – III Final Accounts

Final Accounts - Preparation of Profit & Loss account and Balance sheet- Managerial Remuneration.

UNIT –IV Valuation of Goodwill & Shares

Valuation of Goodwill & Shares – Meaning – Methods of valuation.

UNIT – V Accounting for Insurance Companies

Insurance Accounts- Types- Final accounts of Life Insurance- Profit determination of Life Insurance

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

OUTCOME:

1. The students will learn the accounting procedures of corporate undertaking and their financial statement preparations.
2. Students will be able construct the share capital account and multi-step financial statements and balance sheet.

TEXT BOOK:

1. Raj Kumar Sah-Concepts Building Approach to Corporate Accounting-Cengage,New Delhi.
2. Gupta,R.L & Radhaswamy, M ,Advanced Accounts, Sulthan Chand, New Delhi.

BOOK REFERENCE:

1. Jain,S.P & Narang,N.L., Advanced Accounting, Kalyani Publications.
2. Shukla &Grewal & Gupta ,Advanced Accounting ,S. Chand & Co., New Delhi
3. ReddyT.S.&Murthy ,A ,Corporate Accounting ,Margham Publications, Chennai.

WEB RESOURCE:

www.accountingcoach.com

www.accountingstudyguide.com

www.futureaccountant.com

www.education.svtuition.org

UNIVERSITY OF MADRAS
B.Com. DEGREE COURSE IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2020-2021

BAF-DSC06

CORE-VI: FINANCIAL REPORTING

Inst.Hrs : 5

Credits : 4

YEAR: II

SEMESTER: III

OBJECTIVES

1. Achieve understanding of the financial accounting and reporting frameworks used by business enterprises globally (including US GAAP and IFRS).
2. Achieve knowledge and skills required to apply the knowledge of accounting principles (per US GAAP and IFRS) in performing financial reporting and other tasks as corporate finance professionals.

UNIT I: Financial Statements (per US GAAP and IFRS)

Balance sheet - income statement - Statement of Comprehensive Income - Statement of changes in equity - Statement of cash flows - Integrated reporting

UNIT II: Revenue Recognition (per US GAAP and IFRS)

5-Step approach to Revenue Recognition - Certain Customer's Rights & Obligations – Specific Arrangements - Matching principle, Accruals & Deferrals, Adjusting Journal Entries

UNIT III: Current Assets and Current Liabilities (per US GAAP and IFRS) Cash & Cash Equivalents - Accounts Receivable - Notes Receivable - Transfers & Servicing of Financial Assets - Accounts Payable - Employee-related Expenses Payable – Determining Inventory & Cost of Goods Sold - Inventory Valuation - Inventory Estimation Methods

UNIT IV: Asset Valuation and Valuation of Liabilities (per US GAAP and IFRS) Acquisition of Fixed Assets - Capitalization of Interest - Costs Incurred After Acquisition - Depreciation - Impairment - Asset Retirement Obligation - Disposal & Involuntary Conversions - Knowledge-based intangibles (R&D, software) - Legal rights based intangibles (patent, copyright, trademark, franchise, license, leasehold improvements) - Goodwill - Leasehold Assets & Liabilities - Deferred Taxes

UNIT V: Equity transactions (per US GAAP and IFRS) Paid-in capital - Retained earnings - Accumulated other comprehensive income – Stock dividends and stock splits - Stock options – Business Combinations & Consolidations - Differences between US GAAP and IFRS

COURSE OUTCOMES:

1. The students will integrate the preparation of financial statements as per the US GAAP & IFRS.
2. The students will understand the methodology used as per Accounting Standards to evaluate the inventory

RECOMMENDED TEXT BOOKS:

1. Wiley CM Aexcel Learning System, Part 1: Financial Planning, Performance & Analytics

REFERENCE BOOKS:

1. Intermediate Accounting; Donald E . Kieso, Jerry J. Weygandt, Terry D. Warfield- Wiley
2. Advanced Accounting; Joe Ben Hoyle, Thomas Schaefer, Timothy Douppnik; McG raw Hill
3. Intermediate Accounting; Loren Nikolai, John Bazley, Jefferson Jones; South-Western Cengage Learning.

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSC07

CORE-VII: BANKING THEORY LAW AND PRACTICE
Common to BCom(A&F), BCom(BM), BCom(MM) & BCom(ISM)

Inst.Hrs : 5

Credits : 4

YEAR: II

SEMESTER: III

Objectives:

1. To facilitate the understanding of the origin and the growth of the Indian Banking System
2. To understand the modern day Developments in Indian Banking Sector.

UNIT-I : Introduction to Banking

History of Banking- Components of Indian banking -Indian Banking System-Phases of development- Banking structure in India-Payment banks and small banks-Commercial Banking- Definition- Classification of banks. Banking System- Universal banking-Commercial Banking- functions-Role of Banks in Economic Development. Central Banking-Definition –Need- Principles- Central Banking Vs Commercial banking-Functions of Central bank.

UNIT-II: RBI

Establishment-objective-Legal framework-Functions-SBI-Origin and History-Establishment- Indian subsidiaries-Foreign subsidiaries-Non-Banking-Subsidiaries-Personal banking- International banking-Trade Financing-Correspondent banking.Co-operative banks-Meaning and definition-Features-Co-operative banks vs Commercial banks-Structure.-NBFC-Role of NBFC- RBI Regulations-Financial sector reforms-Sukhmoj committee 1985-Narasimham committee I and II-Prudential norms: capital adequacy norms-classification of assets and provisioning.

UNIT-III: E-Banking

Meaning-Services-e-bankingandFinancialservices-Initiatives-Opportunities-Internet banking- Meaning-InternetbankingVsTraditionalbanking-Services-Drawbacks-Frauds in Internet banking. Mobile banking– Anywhere Banking-Any Time Banking- Electronic MobileWallets. ATM- Evolution -Concept-Features - Types-. Electronicmoney-Meaning-Categories-Meritsofe-money- ElectronicFunds Transfer (EFT)system - Meaning- Steps–Benefits-Monetary policies- final sector reforms- sakmoj chakrevarthy committee 1985- Narasiman Committee I & II- prudential norms capital adequacy norms- classification of assets & provisionary meaning- Structure of Interest rates (short and long term)-impacts on saving and borrowings.

UNIT IV: Bank Account

Opening – Types of Accounts-FDR-Steps in opening Account-Saving vs Current Account- ‘Donatio Mortis Causa’ - Passbook-Bank Customer Relationship-Special Types of currents-KYC norms. Bank Lending –Lending Sources-Bank Lending Principles-Forms of lending-Loan evaluation process- securities of lending-Factors influencing bank lending – Negotiable

Instruments –Meaning –Characteristics-Types. Crossing –Definition –Objectives-Crossing and negotiability-Consequences of Crossing.

UNIT-V: 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-Dishonoring of Cheques-Dischargeof paying banks- Payments of a crossed cheque payment. Collecting bankers-Statutory protection under section 85-Refusal of cheques Payment. Collecting Banker-Statutory protection under section 131- Collecting bankers’ duty –RBI instruction – Paying Banker Vs Collecting Banker- Customer grievances-Grievance redressal –Banking Ombudsman.

Out Comes:

1. After completion of this subject students understand the growth of Indian Banking Systems and their Modern Day Development.
2. Understand the relevance and usage of various types of endorsements and analyze the role of E-Banking facilities

TEXT BOOKS

1. Michael W. Brandi – Money, Banking, Financial Markets and Institutions –Cengage , New Delhi
2. Gurusamy S, Banking Theory : Law and Practice, Vijay Nicole Publication, 2015, Chennai

SUGGESTED READINGS

1. Clifford Gomez, Banking and finance, Theory, Law and practice, Jain Book Agency, 2010 Mumbai
2. Gupta, R K Banking Law and Practice, Jain Book Agency, 2001, New Delhi.
3. Sundaram and Varshney, Banking Theory Law and Practice, Sultan Chand Co, 2010, New Delhi.
4. Maheswari, S.N. Banking Theory Law and Practice, Kalyani Publications, 2011, Mumbai.
5. Santhanam.B, Banking Theory Law and Practice, Margam Publications.
6. Nirmala Prasad, Banking and Financial Services, Himalaya Publications.

E-RESOURCES

www.lawcommissionofindia.nic.in

www.rbi.org

www.bankingombudsman.org

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021
BGE-CSC08
CORE-VIII: MARKETING
Common to BCom(A&F) & BCom(CS)-V Sem. as Elective

Inst.Hrs : 5

Credits : Core 4 / Elective 5

YEAR: II

SEMESTER: III

Objectives:

- To facilitate the students to understand the importance and the relevance of marketing in to-day's Business world
- To enable the students to understand the features of the Indian Marketing

UNIT I

Introduction to Marketing –Meaning – Definition and Functions of Marketing – Marketing Orientation – Role and Importance of Marketing – Classification of Markets

UNIT II

Market Segmentation – Concept – Benefits – Basis and Levels. Introduction to Consumer Behaviour – Need for study – Consumer buying decision process – Buying motives.

UNIT III

Marketing mix. Product – Meaning – Introduction to Stages of New Product Development – Types – Introduction to PLC – Product Mix – Price – Pricing Policies and Methods.

UNIT IV

Channels of Distribution (Levels) – Channel Members – Promotion – Communication Mix – Basics of Advertising, Sales promotion and personal selling.

UNIT V

Recent Trends in Marketing. A Basic understanding of E – Marketing, Consumerism, Market Research, MIS and Marketing Regulations.

Out Come:

1. The Students will understand the basic concepts of Marketing, Market Segmentation, Marketing Mix and Recent trends in Marketing.
2. Formulate the product and price mix and analyze various stages of product development

RECOMMENDED BOOKS:

1. Dawn iacobucci , Anupama Vohra – Marketing Management – CENGAGE, New Delhi.
2. William M.pride , O.C.Ferrell –Principles of marketing - CENGAGE, New Delhi.
3. Atreyee Ganguly , Joyeta Bhadury - Principles of marketing - CENGAGE, New Delhi.

REFERENCES

1. Marketing Management by Rajan Saxena
2. Marketing by William J Stanton
3. Principles of Marketing by Philip Kotler
4. Marketing Management by Still and Cundiff
5. Marketing Management by Dr. K. Nirmala Prasad and Sherlaker

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021
ALLIED-III(A): BUSINESS STATISTICS
Common to BCom(A&F), BCom(CS), BCom(BM),BCom(MM),
B.Com(Co-op), BCom(CA) & BCom(ISM)

Inst.Hrs : 6
Credits : 5

YEAR: II
SEMESTER: III

OBJECTIVES:

1. To facilitate understanding relevance & need of statistics in current scenario
2. To enhance the students to use various statistical tools and techniques
3. To help the students to do further research studies through applying the statistical tools

UNIT-I Introduction

Meaning and Definition of Statistics- Collection and Tabulation of Statistical Data- Presentation of Statistical Data-Graphs and Diagrams

UNIT-II Measures of Central Tendency and Measures of Variation

Measures of Central Tendency- Arithmetic Mean, Median, Mode, Harmonic Mean and Geometric Mean. Measures of Variation- Standard Deviation -Mean Deviation- Quartile Deviation-Skeweness and Kurtosis- Lorenz Curve

UNIT-III Correlation and Regression Analysis

Simple Correlation-Scatter Diagram- Karl Pearson's Correlation- Spearman's RankCorrelation-Regression- Meaning-Linear Regression.

UNIT- IV Time Series

Analysis of Time Series-Causes of Variation in Time Series Data -Components of Time Series- Additive and Multiplicative Models- Determination of Trend By Semi Average, Moving Average and Least Square(Linear Second Degree And Exponential) Methods- Computation of Seasonal Indices By Simple Average, Ratio to Moving Average, Ratio to Trend and Link Relative Methods

UNIT-V Index Numbers

Meaning and Types of Index Numbers-Problems in Construction of Index Numbers- Methods of Construction of Price and Quantity Indices- Test of Adequacy- Errors in Index Numbers- Chain Base Index Numbers- Base Shifting -Splicing -Deflation -Customer Price Index and Its Uses- Statistical Quality Control.

Outcomes:

1. To understand the basic concepts of Statistics and it's Applications
2. It enables the students to use various statistical tools and techniques
3. Students learned to use the statistical tools and techniques in their research work

SUGGESTED READINGS

1. Dhingra IC & MP Gupta, Lectures In Business Statistics, Sultan chand and Sons, New Delhi 2009
2. Gupta SP and Archana Agarwal, Business Statistics (Statistical Methods) Sultan chand and Sons, New Delhi, 9th Edition 2013
3. Gupta SC, Fundamentals of Statistics, Himalaya Publishing House

ENVIRONMENTAL STUDIES PROGRAMME

Ability Enhancement Compulsory Courses
(AECC- Environmental Studies)

Syllabus with effect from the academic year 2018-2019

(i.e. for batch of candidates admitted to the course from the academic year 2017-18)

Credits: 2

II Year / III/IV Sem.

Objectives:

1. To help students understand the significance of protecting and preserving the environment.
2. To develop in-depth knowledge of various environmental acts and treaties.

Unit 1: Introduction to Environmental Studies

- ☐ Multidisciplinary nature of environmental studies;
- ☐ Scope and importance; concept of sustainability and sustainable development.

Unit 2 : Ecosystem (2 lectures)

- ☐ What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem:

Food chains, food webs and ecological succession, Case studies of the following ecosystem:

- a) Forest ecosystem
- b) Grassland ecosystem
- c) Desert ecosystem
- d) Aquatic ecosystem (ponds, stream, lakes, rivers, ocean, estuaries)

Unit 3: Natural Resources : Renewable and Non – renewable Resources (6 lectures)

- ☐ Land resources and land use change: Land degradation, soil erosion and desertification.
- ☐ Deforestation : Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations.
- ☐ Water : Use and over –exploitation of surface and ground water, floods, droughts, conflicts over water (international and inter-state).
- ☐ Energy resources : Renewable and non renewable energy sources, use of alternate energy sources, growing energy needs, case studies.

Unit 4: Biodiversity and Conservation (8 lecturers)

- ☐ Levels of biological diversity: genetics, species and ecosystem diversity, Biogeographic zones of India: Biodiversity patterns and global biodiversity hot spots
- ☐ India as a mega- biodiversity nation, Endangered and endemic species of India.
- ☐ Threats to biodiversity: Habitat loss, poaching of wildlife, man- wildlife conflicts, biological invasions; Conservations of biodiversity: In-situ and Ex-situ Conservation of biodiversity.
- ☐ Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.

Unit 5: Environmental Pollution (8 lecturers)

- ☐ Environmental pollution: types, causes, effects and controls: Air, Water, soil and noise Pollution.
- ☐ Nuclear hazards and human health risks
- ☐ Solid waste management: Control measures of urban and industrial waste
- ☐ Pollution case studies.

Unit 6: Environmental Policies & Practices (8 lecturers)

- ☐ Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture
- ☐ Environment Laws: Environment Protection Act, Air (Prevention & Control of Pollution) Act; Water (Prevention and Control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD).
- ☐ Nature reserves, tribal populations and rights, and human Wildlife conflicts in Indian context.

Unit 7: Human Communities and the Environment (7 lectures)

Human population growth, impacts on environment, human health and welfare. Resettlement and rehabilitation of projects affected persons; case studies.

- Disaster management: floods, earthquake, cyclone and landslides.
- Environmental movements : Chipko, Silent Valley, Bishnois of Rajasthan.
- Environmental ethics : Role of Indian and other religions and cultures in environmental conservation.
- Environmental communication and public awareness, case studies(e.g. CNG Vehicles in Delhi)

Unit 8 : Field Work (6 lectures)

- Visit to an area to document environmental assets: river / forest/ flora/ fauna etc.
- Visit to a local polluted site – Urban / Rural/ Industrial/ Agricultural.
- Study of common plants, insects, birds and basic principles of identification.
- Study of simple ecosystem- pond, river, Delhi Ridge etc.

(Equal to 5 Lectures)

OUTCOME:

1. The students will get an exposure on the ways to preserve the environment.
2. The students will understand the role of an individual to prevent pollution and adopt environment friendly techniques.

SUGGESTED READINGS:

1. Singh,J.S.,Singh,S.P and Gupta,S.R.2014.Ecology,Environmental Science and Conservation. S.Chand Publishing, New Delhi.
2. Rosencranz, A., Divan,S.,& Noble, M.L.2001.Environmental law and policy in India. Tirupathi 1992.
3. Sengupta,R.2003.Ecology and Economics: An approach to sustainable development.OUP
4. Carson , R. 2002.Silent Spring, Houghton Mifflin Harcourt.
5. Gadgil , M.,& Guha, R. 1993.This Fissured Land: An Ecological History of India. Univ.of California Press.
6. Glesson, B. and Low, N.(eds.)1999. Global Ethics and Environment, London, Routledge.

UNIVERSITY OF MADRAS
Syllabus for Courses on Soft Skills

Common to all UG and 5 year Integrated Programmes of the
Affiliated Non-autonomous Colleges (w.e.f 2013-14)

BP4-SS008

COMPUTING SKILLS – LEVEL - I

Objective:

The major objective in introducing the course is to impart hands on training to students in Microsoft Office essentials like MS Word, MS Excel and MS Access. The course is basic course offered at two levels exclusively meant for students who have no computer knowledge. Course is designed as a practical oriented course and not for chalk and board teaching.

Pre-requisite : NIL

Unit 1 : Introduction to computers – classification of computers; Computers inside – Hardware (processing, memory i/o, storage etc), Software (Systems, application); Operating Systems – DOS, LINUX, UNIX, Windows ; Programming – Overview, need and skills; Networking Basics; Virus; Hacking

Unit 2 : Word processing - Operating of word documents like open, close, save, print ; Editing Text – tools, formatting , bullets, layout ; Navigating word – Keyword, mouse, document formatting ; paragraph alignment - indentation, headers, footers, numbering; printing – preview, options

Unit 3 : File Management – Importance of file management, backing of files, files and folders- editing, deleting, retrieving, renaming, subfolders; Manipulating windows – minimize, maximize; power point basics- terminology- templates, viewing

Unit 4 : Spreadsheets – MS Excel – opening, entering text and data, formatting, navigating; Formulas- entering, handling and copying; charts- creating, formatting and printing, header and footer, centering of data; printing

Unit 5 : Networking - Internet explorer; www – working, browsing, searching, saving; bookmark – features, favorite, create, delete ; printing webpage; email – creating, receiving, reading and sending messages

Note – Unit 2 -5 are to be taught as practical with hands on experience

References :

1. Introduction to Computers – Peter Norton, Tata McGraw-Hill, India
2. Microsoft 2003 – Jennifer Ackerman Kettel et al., Tata Mc-Graw Hill, India
3. Working In Microsoft office 2006– Ron Mansfield , Tata Mc-Graw Hill, India

Examinations :

1. Sessional tests could be based on Theory and practical
2. End semester is based on practical examination only

SEMESTER IV

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSC09

CORE-IX: ADVANCED CORPORATE ACCOUNTING
Common to BCom(A&F), BCom(CS), BCom(BM) & BCom(CA)

Inst.Hrs : 6

Credits : 4

YEAR: II

SEMESTER: IV

OBJECTIVES

- To provide the students with an understanding of accounting procedure for corporate restructuring.
- To make the students understand the applications of Accounting Transactions in Corporate Sector.

UNIT I: Internal Reconstruction

Meaning - Alteration of share capital – Accounting Procedures.

UNIT II: Amalgamation, Absorption & External Reconstruction

Meaning- Amalgamation in the nature of Merger, Purchase - External Reconstruction – Applicability of AS 14- Calculation of Purchase consideration (all methods) – Journal Entries in the books of Transferor and Transferee Companies, Revised Balance Sheet (excluding inter - company holdings)

UNIT III: Liquidation

Meaning – Preparation of Liquidator’s Final Statement of Accounts – Calculation of Liquidator Remuneration.

UNIT IV: Consolidation

Holding Company –Subsidiary company - Meaning – Preparation of Consolidated Final Statement of Accounts.

UNIT V: Accounting For Banking Companies

Bank accounts - Concept of Non-Performing Assets (NPA)-Preparation of Profit and Loss Account - Asset classification - Preparation of Balance Sheet.

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

TEXT BOOK:

- 1.Raj Kumar Sah - Concepts Building Approach to Corporate Accounting - CENGAGE , New Delhi.
- 2.Gupta, R.L.&Radhaswamy ,M., Advanced Accounts, Sulthan Chand &Sons, New Delhi.

OUTCOME:

1. The students will be able to understand the procedures of corporate restructuring and to prepare the various accounting statements
2. Construction of financial statements for Banking companies as per the prescribed format.
3. Develop the external reconstruction methods and business amalgamation.

REFERENCE BOOKS:

1. Jain, S.P. & Narang K.L., Advanced Accounts – Kalyani Publishers.
2. Reddy, T.S & Murthy, A, Corporate Accounting, Margham Publications, Chennai.
3. Shukla, M.C. & Grewal, J.S, Advanced Accounts, S.Chand and Company, NewDelhi

WEB RESOURCE:

1. www.accountingcoach.com
2. www.accountingstudyguide.com
3. www.futureaccountant.com
4. www.education.svtuition.org

UNIVERSITY OF MADRAS
B.Com. DEGREE COURSE IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2020-2021

BAF-DSC10

CORE-X: CORPORATE AND BUSINESS LAW

Inst.Hrs : 5

Credits : 4

YEAR: II

SEMESTER: IV

OBJECTIVES:

1. To highlight the provisions of law governing the General Contracts.
2. To help the students to understand the significant provisions of the Companies Act, 2013.

UNIT I:

Indian Contract Act Formation - Nature and Elements of Contract - Classification of Contract - Contract Vs Agreement

UNIT II:

Offer - Definition - Forms of offer - Requirements of Valid Offer. Acceptance - Meaning - Legal Rules as to a valid acceptance. Consideration - Definition - Essentials - Legal Rules relating to consideration - Contracts without consideration

UNIT III:

Capacity of parties. Definition - Persons Competent to contract. Free consent - Coercion – Undue Influence - Fraud — Misrepresentation — Mistake. Legality of object — void agreement - Unlawful agreements - performance of contracts

UNIT IV:

Company - Definition - Characteristics - Lifting of corporate veil - Advantages of Incorporation - Company Law Administration - NCLT & NCLAT - Classification of companies - Formation of a Company - Memorandum and Articles of Association.

UNIT V:

Prospectus - Definition - Registration - Contents - Shelf Prospectus - Misstatement and their consequences - Share capital - Meaning - kinds - alteration of share capital - Dividend - provisions for declaration of dividend - Meetings - Kinds of Company Meetings.

OUTCOMES:

1. Understanding of the legal rules relating to consideration and relating to person competent to contract.
2. Categorizing the types of prospectus and various types of meetings held by a company.

SUGGESTED READINGS

- 1.Kapoor, N.D. Business Laws, Sultan Chand and Sons.
- 2.Sreenivasan, M.R.Business Laws, Margam Publications.
3. Dhandapani, M.V.Business Laws, Sultan Chand and Sons.
- 1.BadreAlam,S.&Saravanel,P.Mercanti!eLaw
1. Kapoor, N.D. Elements of Company Law, Sultan Chand and Sons

E -RESOURCES

www.cramerz.comwww.digitalbusinesslawgroup.com

<http://swcu.libguides.com/buslaw>

<http://libguides.slu.edu/businesslaw>

UNIVERSITY OF MADRAS
B.Com. DEGREE COURSE IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2020-2021

BAF-DSC11

CORE-XI: WORKING CAPITAL MANAGEMENT

Inst.Hrs : 5

Credits : 4

YEAR: II
SEMESTER: IV

Objectives

- To enable the Students to learn the Working Capital mechanism.
- To facilitate the understanding of the relevance of the working capital

UNIT I: Introduction

Working Capital Meaning - 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.

UNIT III: Cash Management

Importance - Factors influencing Cash Balance - Determining Optimum Cash Balance – Cash Budgeting - Controlling and Monitoring Collection and disbursements.

UNIT IV: Receivables Management

Credit Policy Variables - Credit Standards - Credit period - Cash discount and Collection efforts - Credit evaluation - Control of receivables.

UNIT V: Inventory Management

Need for Inventories and Importance of its Management -Techniques for managing Inventory - Economic Order Quantity (EOQ) - Stock levels - Analysis of Investment in inventory - Selective Inventory Control - ABC, VED and FSN Analysis.

NOTE : Questions in Sec. A, B & C shall be in the proportion of 80:20 between Theory and Problems.

OUTCOMES:

1. Assessing the various components of working capital management.
2. Managing and maintain the optimum cash flow by employing various methods of cash management.

SUGGESTED READINGS

1. Hrishikes Battacharya Working Capital Management strategies and Techniques prentice hall of India 2001.
2. Joshi R.N. Cash Management, New Age International Publishers 1999.
3. Chitnis, K.M. Working Capital Management of large Industrial units, Dastane Ramachandra and company Poona

E-RESOURCES

www.cpdwise.com

www.simplilearn.com

www.findtutorials.com

www.studyfinance.com

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSC12

CORE-XII: INDIRECT TAXATION
Common to BCom(A&F), BCom(CS) & BCom(BM)

Inst.Hrs : 5

Credits : 4

YEAR: II

SEMESTER: IV

OBJECTIVES:

- To facilitate the students to gain knowledge of the principles of Indirect Taxation.
- To enable the students to gain knowledge of Goods and Services (GST)
- To highlight the students about customs duty.

UNIT – I Introduction

History and Objectives of Taxation – Tax System in India- Direct & Indirect Taxes – Meaning and Types – Powers of Union and State to levy taxes. Constitutional Amendments leading to introduction of GST and their importance

UNIT – II GST – Overview & Concepts

Background behind implementing GST- The need for GST- objectives of GST- Business impact- Benefits of GST-SGST- CGST and IGST- Taxes covered by GST- Definitions - Scope and Coverage Scope of supply- Levy of tax- Rate Structure- Taxable Events. Types of Supplies – Composite and Mixed Supplies –Composition Levy.

UNIT – II GST Taxation/ Assessment proceedings

Return- Refunds- Input Tax Credit- Reverse charge Mechanism, Transitional Provisions composition under GST- Administrative structure of GST-Officers as per CGST Act- Officers as per SGST Act- Jurisdiction- Appointment Powers. Relevance of Cross Empowerments

UNIT-IV GST Audit

Assessment and Audit under GST- Demands and Recovery- Appeals and revision- Advance ruling Offences and Penalties. National Anti-Profitteering Authority – GST Practitioners – eligibility and Practice and Career avenues

UNIT-V Customs duty

The custom duty- Levy and collection of customs duty- Organisations of custom departments- Officers of customs- powers- Appellate Machinery- Infringement of the Law-Offences and Penalties- Exemptions from duty customs duty draw back- duties free Zones. Export incentive schemes

OUTCOME:

1. The students will be able to understand the concepts of Indirect taxation, types and Assessment procedures.
2. Computation of Input Tax Credit and Reverse Charge Mechanism.
3. Computation of Input Tax Credit and Reverse Charge Mechanism.

Recommended Texts

1. Shilpi Sahi – Concepts Building Approaches to Goods and Services Tax (GST), & Customs Law - CENGAGE , New Delhi

SUGGESTED READINGS

1. Sweta Jain GST law and practice Taxmann Publishers, July 2017
2. V.S.Daty – GST- Input Tax Credi- Taxmann Publishers, second edition August 2017
3. C.A. Anurag Pandey- Law and Practice of GST- Sumedha Publication House 2017

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021
ALLIED-IV(A): ELEMENTS OF OPERATIONS RESEARCH

BGE-CSA4A

Common to BCom(A&F), BCom(MM), BCom(CA) & BCom(ISM)

Inst.Hrs : 6

Credits : 5

OBJECTIVES

1. To facilitate this understanding of the concept of Operations Research
2. To help the students to understand the various techniques of solving problems
3. To enable the students to using various problems such as Linear Programming Problem, Transportation, Assignment problem and game theory

UNIT I : Introduction

Operations Research- Meaning-Definition - Origin and History- Characteristic Features – Need-Scope – Steps- Techniques- Application- Limitations

UNIT II : Linear Programming Problem Lpp

Meaning- Requirements- Assumptions- Applications- Formulating Lpp –Advantages- Limitations
Formulating LP Model (Simple Problems Only)

UNIT III: Methods Of Lpp

Obtaining Optimal Solution for Linear Programming Problem (LPP)-Graphical Method - Problems -- Simplex Method for Type of LPP and for Slack Variable Case -Maximization Function -Minimization Function (Simple Problem Only)

UNIT IV : Transportation Problems

Meaning –(Initial Basic Feasible Solution)Assumptions -Degenerate Solution -North -West Corner Method- Least Cost Method -Vogels Approximation Method -Assignment Problems- Features - Transportation Problem Vs Assignment Problem -Hungarian Method (Simple Problems Only)

UNIT V: Game Theory

Meaning- Types of Games- Basic Assumptions- Finding Value of Game for Pure Strategy - Mixed Strategy -Indeterminate Matrix and Average Method -Graphical Method -Pure Strategy- Saddle Point Payoff Matrix Value of Game (Simple Problems Only)

OUT COME:

1. To understand the concepts of Operation Research
- 2.Enable the students to use the various techniques to solve the problems
3. It helps the students to solving the problems of LPP, transportation, assignment problems and applying various strategies in business

RECOMMENDED TEXTS

1. M.Sreenivasa Reddy – Operations Research – CENGAGE , New Delhi
2. S.Gurusamy–Elements of Operations Research–Vijay Nicole Imprints private Limited, Chennai

SUGGESTED READINGS

1. Agarwal NP and Sonia Agarwal, Operations Research and Quantitative Techniques, RBS A Publishers, New Delhi ,2009
2. Gupta Pk And Gupta SP Quantitative Techniques and Operations Research, Sultan Chand and Sons, 2014, New Delhi
3. Kapoor V.K, Operations Research Techniques For Management, Sultan Chand And Sons, 2012 New Delhi

E- SOURCES:

- <http://www.learnaboutor.co.uk/>
<http://www.theorsociety.com/>
www.orcomplete.com/

UNIVERSITY OF MADRAS
Syllabus for Courses on Soft Skills

Common to all UG and 5 year Integrated Programmes of the
Affiliated Non-autonomous Colleges (w.e.f 2013-14)

BP4-SS009

COMPUTING SKILLS – LEVEL – II

Objective:

The major objective in introducing the course is to impart hands on training to students in Microsoft Office essentials like MS Word, MS Excel and MS Access. The course is basic course offered at two levels exclusively meant for students with no computer knowledge. Course is designed as a practical oriented course and not for chalk and board teaching.

Pre-requisite : Essentials of Microsoft office as given in Level I

Unit 1 : Word processing - Auto formatting; Paragraph and character styles – creating , modifying and using styles; Templates – modifying, attaching and controlling; Tables and columns - creating, manipulating and formulating; mail merge; labels- creating

Unit 2 : Data Management – MS Access - Introduction, concepts and terms; database and tables-creating, data types, editing fields, renaming, resizing of fields, finding, sorting and displaying of data –printing

Unit 3 : Spreadsheets – MS Excel – Worksheets – moving, copying, sorting, inserting of cells, rows, columns; Charts – creating, editing, adding, rotating, printing, deleting and controlling; graphics- creating and placing, drawing lines and shapes; using multiple worksheets ;printing

Unit 4 : Presentations – Power point- starting, browsing and saving, creating, editing, formatting of text and paragraphs, inserting tables and charts; Presentation through slides, handouts and printing.

Unit 5 : Graphics and Multimedia - Clip art – create and insert; shapes- draw, insert and copy; create a flow

Note – Unit 1 -5 are to be taught as practical with hands on experience

References :

1. Introduction to Computers – Peter Norton, Tata McGraw-Hill, India
2. Microsoft 2003 – Jennifer Ackerman Kettel et al., Tata Mc-Graw Hill, India
4. Working In Microsoft office 2006– Ron Mansfield , Tata Mc-Graw Hill, India

Examinations :

1. Sessional tests could be based on Theory and practical
2. End semester is based on practical examination only

SEMESTER V

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021
BGE-CSC13
CORE-XIII: ELEMENTS OF COST ACCOUNTING
Common to BCom(A&F) & BCom(CA)

Inst.Hrs : 6
Credits : 4

YEAR: III
SEMESTER: V

OBJECTIVES:

- To make the students to know the Process of Accounting for Cost Elements.
- To understand the advantages of Costing to the Stakeholders, Workers, Creditors and the Public.

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. Reconciliation of Cost and Financial Accounts - Unit Costing- Job Costing.

UNIT III: Material Costing

Material Control – Meaning and Objectives – Purchase of Materials – Stock Levels of Materials – EOQ – Stores Records – ABC Analysis – Issue of Materials – Methods of Issue – FIFO – LIFO – HIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method – Standard and Inflated Price 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 Allocation – Absorption of Overheads - Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

OUTCOME:

1. At the end of the course students will understand the basic elements of costing.
2. Preparation of Cost Sheets, Tenders & Quotations.
3. Allocation and apportionment of overheads among various departments.

RECOMMENDED TEXTS

1. Drury – Management and Cost Accounting with CourseMate, New Delhi : CENGAGE
2. Jain, S.P & Narang, K.L., Cost Accounting, Kalyani Publishers
3. Khanna, B.S. Pandey, I.M-Ahuja, G.K and Arora M.N., Practical Costing, S Chand & Sons

REFERENCE BOOKS:

1. Murthy A & Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt .Ltd .Chennai
2. Reddy, T.S. and Hari Prasad Reddy, Y, Cost Accounting, Margam Publications
3. Prasad, N.K and Prasad, V.K, Cost Accounting, Book Syndicate

WEB RESOURCE:

1. www.accountinglectures.com
2. [www.accounting coach.com](http://www.accountingcoach.com)
3. <http://simplestudies.com/accounting-lectures.html>
4. [www.accounting study guide.com](http://www.accountingstudyguide.com)

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSC14

CORE-XIV: PRACTICAL AUDITING
Common to BCom(A&F), BCom(BM) & BCom(CA)

Inst.Hrs : 6

Credits : 4

YEAR: III

SEMESTER: V

OBJECTIVES:

- To make the students to understand the concept of present day Auditing Practices.
- To enable the students to gain knowledge of various techniques of Auditing.

UNIT I: Introduction

Meaning and Definition of Auditing – Distinction between Auditing and Accounting - Objectives - Advantages and Limitations of Audit - Scope of Audit - Classifications of Audit – Audit Planning - Meaning. Audit programme – Meaning – Objectives and Contents. Audit Note Book, contents, Usefulness of Audit Note Book - Audit working papers - meaning. Ownership and Custody – Test checking and Routine checking - Meaning. Internal control – Meaning – Definition – Objectives – Technique for evaluation of Internal Control System. Internal check – Meaning - Objectives difference between Internal control, Internal check and Internal Audit.

UNIT II: Vouching and Verification

Vouching – Meaning and Definitions - Objectives. Trading Transactions – Audit of Ledger - Scrutinizing of ledgers – Vouching of cash Receipts and Payments - Vouching of outstanding Assets and Liabilities – Verification – Meaning - Objectives and Process – Valuation of Assets and liabilities – Distinction between Verification and Valuation.

UNIT III: Audit and Accounting Standards

Types of Audit – Statutory Audit – Concurrent Audit – Stock Audit – Cost Audit – Secretarial Audit – CAG Audit – Management Audit. Accounting Standards – Standards on Auditing Standards on Internal Audit – Penal Provisions – Role of National Financial Reporting Authority (NFRA)

UNIT IV: Auditors and Audit Report

Appointment – Procedures – Eligibility and Qualifications – Powers and Duties – Rotation and Removal of Auditors – Resignation of Auditors – Remuneration of Auditors - Audit report – Preparation and presentation. Auditor's Responsibilities and liabilities towards Shareholders, Board and Audit Committee. Restriction on other Services.

UNIT V: Recent Trends in Auditing

EDP Audit – Meaning – Division of auditing in EDP environment. Impact of Computerization on Audit Approach – Online Computer System Audit – Types of Online Computer System Audit – Audit around with the Computers – Procedure of Audit under EDP system- Green Audit- Introduction

OUTCOME:

1. On the completion of syllabus students will gain in sight of the Auditing practices prevailing in the present scenario and critically evaluate the recent trends in auditing.
2. Students will understand the general approach of audit in EDP environment.
3. Examine the roles and duties of an auditor in the preparation of Audit Reports.

TEXT BOOKS:

1. Auditing, D.P. Jain Konark Publishers Pvt. Ltd.
2. Auditing, Principles and Practice, Ravinder Kumar and Virender Sharma, Eastern Economy Edition.

REFERENCE BOOKS:

1. Practical Auditing, B.N.Tandon, Sultan Chand and Co., NewDelhi.
3. Practical Auditing, Dinkar Pagare, Sultan Chand & Sons
4. Sundar.K&Paari.K,PracticalAuditing,VijayNicoleImprintsPvt.Ltd.Chennai

WEB RESOURCE:

1. http://www.osbornebooksshop.co.uk/p/auditing_tutorial
2. www.mu.ac.in
3. www.learnthat.com

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSE1A

ELECTIVE-I(A): INCOMETAX LAW AND PRACTICE-I
Common to BCom(A&F) as Core, BCom(CS) as Core,
BCom(BM), BCom(CA) & BCom(ISM)

Inst.Hrs : 6

Credits : Elective 5 / Core 4

YEAR: III

SEMESTER: V

OBJECTIVES:

- To provide a detailed understanding of the various provisions of I.T. Act.
- To enable the students to about the Assessment Procedures and Tax Planning.

UNIT I: INTRODUCTION

Meaning of Income – Features of Income Tax – Types – Important Definitions Under the Income Tax Act – Assessee – Types – Rates of Tax – Residential Status – Scope of Total Income – Incomes Exempt from tax.

UNIT II: Income from Salary

Definition – Allowances – Valuation of perquisites – Deductions from Salary – Gratuity – Pension – Commutation of Pension – Leave Salary – Profits in lieu of Salary - Provident Funds – Deductions under Sec. 80.

UNIT III: Income from House Property

Annual Value – Meaning and Computation – Deductions from Annual Value – Legal Provisions.

UNIT IV: Profits and Gains from Business or Profession

Income from Business or Profession – Allowable expenses – Not allowable expenses – General deductions – Provisions relating to Depreciation – Deemed Business Profits – Undisclosed incomes – Investments – Compulsory maintenance of Books of accounts – Audit of Accounts of certain persons – Special provisions for Computing Incomes on estimated basis – Computation of Income from Business or Profession.

UNIT V: E-filing & Submission of Returns

E-filing – Concept – Procedure - 26AS – TDS – Traces – Filing of Return – Various Returns – Permanent Account Number (PAN) – Usage of PAN – Concept of Transfer Pricing - Fundamentals.

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

OUTCOME:

1. The students will understand the concepts of Income tax, Types of filing and computation of tax from various head.
2. Computation of tax under House Property income, Business and Professional Income and special provisions relating to the same.

TEXT BOOKS:

1. Naveen Mittal – Principles of Income Tax Law & Practice – Cengage New Delhi
2. T. Srinivasan – Income Tax & Practice – Vijay Nicole Imprints Private Limited, Chennai

REFERENCE BOOKS:

1. Gaur & Narang, Income Tax Law & Practice, Kalyani Publishers.
2. Reddy, T.S. & Hariprasad Reddy, Y, Income Tax Theory, Law & Practice, Margham Publications, Chennai.
3. Murthy, A, Income Tax Law & Practice, Vijay Nicole Imprints Pvt.Ltd.Chennai
4. Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai

WEB REFERENCE:

1. www.incometaxindia.gov.in
2. www.incometaxindiaefiling.gov.in
3. www.onlineservices.tin.egov-nsdl.com
4. www.cleartax.in

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSC16

CORE-XVI: FINANCIAL MANAGEMENT
Common to BCom(A&F), BCom(BM) & BCom(CA)

Inst.Hrs : 5

Credits : 4

YEAR: III

SEMESTER: V

OBJECTIVES

- To impart the basics of Financial Management for the benefit of Commerce students.
- To enable the students to know the concepts of the Investment, Financing and Working Capital.

UNIT I: Introduction

Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Financing-Role of Financial Manager in Financial Management- Financial Goals- Profit maximization Vs. Wealth maximization – Concept of Time Value of Money-Risk and Return.

UNIT II: Capital Structure and Cost of Capital

Capital Structure- Meaning- Capital Structure Theories-Definition - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite cost of capital (WACC) Capital Structure – Theories of Capital Structure - Leverage concept.

UNIT III: Dividend

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 – Hypothesis Model.

UNIT IV: Working Capital

Working Capital - Meaning and importance – Factors Influencing Working Capital – Determining (or) Forecasting of Working Capital requirements – Working Capital Operating cycle-

UNIT V: Capital Budgeting

Capital Budgeting Process – Cash flow estimation- Payback period _ Accounting Rate of Return – Net Present Value (NPV) – Net Terminal Value - Internal Rate of Return – Profitability Index – Capital Budgeting under Risk- Certainty Equivalent Approach and Risk – Adjusted Discount Rate – Decision Tree Analysis.

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

OUTCOME:

1. The students will understand the basics of financial management, investing, financing and dividend decisions
2. Application of Capital Budgeting techniques and its role in evaluating business projects.

TEXT BOOK:

1. William R. Lasher – Financial Management - CENGAGE New Delhi
2. I.M. Pandey, Financial Management, Vikas Publishing House
3. Prasanna Chandra, Financial Management, Tata McGraw Hill Publications

REFERENCE BOOKS:

1. S.N.Maheswari, Financial Management, Sultan Chand & Sons
2. Y.Khanand Jain, Financial Management, Sultan Chand & Sons
3. P.Periyasamy.P,FinancialManagement,VijayNicoleImprintsPvt.Ltd.Chennai
4. Murthy A, Financial Management, Margam Publications, Chennai

WEB RESOURCE

www.cpdwise.com

www.simplilearn.com

www.findtutorials.com

www.studyfinance.com

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSE3B

ELECTIVE-III(B): PORTFOLIO MANAGEMENT

Common to BCom(A&F) as V-Sem.Elective, BCom(BM), BCom(CA) & BCom(ISM)

Inst.Hrs : 6

Credits : 5

YEAR: III

SEMESTER: V

OBJECTIVES

1. To acclimate the students on the concept of Portfolio Management.
2. To facilitate the students to know the techniques of Portfolio Management.

UNIT I: Introduction

Portfolio - Meaning - Objectives - Terms relating to Portfolio - Securities - Risk – Return - Introduction to Portfolio Management – Role of Portfolio Managers.

UNIT II: Value of Money

Time value- Computation of Present Value Interest Factor(PVIF), Future Value Interest Factor(FVIF), Present Value Interest Factor at an Annuity(PVIFA) - Future Value Interest Factor at an Annuity (FVIFA) Simple Problems relating to it.

UNIT III: Portfolio Analysis

Planning – Selection – Evaluation – Revision -Various Steps involved in Portfolio Development Theories relating to Portfolio Analysis.

UNIT IV: Risk & Return

Interpretation of Risk & Return – Mean – Variance Analysis - B(Beta) Measures. Portfolio Diversification – Bond Valuation.

UNIT V: Need and Importance of Portfolio Management

Portfolio Management Vs Wealth Management – Introduction to Derivatives – Futures Options – Swaps – SEBI Regulations relating to Portfolio Operations.

Note: Questions in Sec.A, B & C shall be in the proportion of 80:20 between Theory and Problems.

OUTCOME

1. The students will understand the basic concepts of Portfolio Management and its techniques.
2. Construct a portfolio using established theories and principles.
3. Construction of risk-return of various securities.

TEXT BOOK:

1. Francis-Management of Investments, McGraw Hill.
2. Gurusamy S, Security Analysis and Portfolio Management, Vijay Nicole Imprints, Chennai

REFERENCE BOOKS:

1. V.K. Bhalla- Investment Management, S Chand & Co
2. Fisher & Jordan-Security Analysis & Portfolio Management, prentice Hall
3. Punithaathi Pandian- Security Analysis & Portfolio Management, Vikas Publishing House

WEB RESOURCE:

1. www.portfoliomanagement.in
2. www.sebi.gov.in
3. www.moneycontrol.com

PART – IV - VALUE EDUCATION
Common for all U.G. & Five Year Integrated Courses
(Effective from the Academic Year 2012 – 2013)
SYLLABUS

CREDITS: 2

III YEAR / V SEM

Objective: Value are socially accepted norms to evaluate objects, persons and situations that form part and parcel of sociality. A value system is a set of consistent values and measures. Knowledge of the values are inculcated through education. It contributes in forming true human being, who are able to face life and make it meaningful. There are different kinds of values like, ethical or moral values, doctrinal or ideological values, social values and aesthetic values. Values can be defined as broad preferences concerning appropriate courses of action or outcomes. As such, values reflect a person's sense of right and wrong or what "ought" to be. There are representative values like, "Equal rights for all", "Excellence deserves admiration". "People should be treated with respect and dignity". Values tend to influence attitudes and behavior and help to solve common human problems. Values are related to the norms of a culture.

UNIT I: Value education-its purpose and significance in the present world – Value system – The role of culture and civilization – Holistic living – balancing the outer and inner – Body, Mind and Intellectual level – Duties and responsibilities.

UNIT II: Salient values for life – Truth, commitment, honesty and integrity, forgiveness and love, empathy and ability to sacrifice, care, unity, and inclusiveness, Self esteem and self confidence, punctuality – Time, task and resource management – Problem solving and decision making skills – Interpersonal and Intra personal relationship – Team work – Positive and creative thinking.

UNIT III: Human Rights – Universal Declaration of Human Rights – Human Rights violations – National Integration – Peace and non-violence – Dr.A P J Kalam's ten points for enlightened citizenship – Social Values and Welfare of the citizen – The role of media in value building.

UNIT IV: Environment and Ecological balance – interdependence of all beings – living and non-living. The binding of man and nature – Environment conservation and enrichment.

UNIT V: Social Evils – Corruption, Cyber crime, Terrorism – Alcoholism, Drug addiction – Dowry – Domestic violence – untouchability – female infanticide – atrocities against women – How to tackle them.

OUTCOME:

1. Students will develop moral, ethical and professional values that will help them leading life.
2. Students will learn how to lead a holistic and contented life.

Books for Reference :

1. M.G. Chitakra: Education and Human Values, A.P.H. Publishing Corporation, New Delhi, 2003.
2. Chakravarthy, S.K: Values and ethics for Organizations: Theory and Practice, Oxford University Press, New Delhi, 1999.
3. Das, M.S. & Gupta, V.K.: Social Values among Young adults: A changing Scenario, M.D. Publications, New Delhi, 1995.
4. Swami Vivekananda, Youth and Modern India, Ramakrishna Mission, Chennai.
5. Swami Vivekananda, Call to the Youth for Nation Building, Advaita Ashrama, Calcutta.
6. For Life, For the future : Reserves and Remains – UNESCO Publication.

SEMESTER VI

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSC17

CORE-XVII: ADVANCED COST ACCOUNTING
Common to BCom(A&F)

Inst.Hrs : 6

Credits : 4

YEAR: III

SEMESTER: VI

Objectives:

- To make the students to understand the process of ascertaining, classification and controlling costs.
- To enable the students to learn the various methods of cost elements.

UNIT I: Contract Costing

Definition - Features of Contract costing- Calculation of Profit on Contracts- Cost plus Contract- Contract Costing Vs job Costing-Preparation of Contract A/c.

UNIT II: Process Costing

Features of Process Costing - Process Loss - Normal and Abnormal Loss - Abnormal Gain - Joint Products - By Products - Concept of Equivalent Production – Process Accounts – Process Losses and Gains.

UNIT III: Operation Costing

Operating Costing – Meaning – Preparation of Operating cost Sheet – Transport costing – Power Supply Costing – Hospital Costing – Simple Problems.

UNIT IV: Marginal Costing

Meaning – Features – Absorption Costing – Marginal Costing Vs Absorption Costing – Contribution – PV Ratio – Break Even point – Key Factor – Margin of Safety – Preparation of Marginal Cost Statement.

UNIT V: Standard Costing

Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing – Variance analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Outcome:

1. The students will understand the concepts of cost accounting, methods and its usage in decision making.
2. Preparation of Marginal Cost statements and evaluate the margin of safety.
3. Analysis of variances and standard costs and compare actual with standard results

Recommended Texts

1. Drury – Management and Cost Accounting with CourseMate

REFERENCE BOOKS

1. S.P. Jain and K.L. Narang Cost Accounting
2. P.T. Pattanshetty and Dr. Palekar Cost Accounting
3. S.P. Iyengar Cost Accounting
4. Khanna, Pandey, Ahuja and Arora Practical Costing
5. T.S. Reddy and Y. Hari prasad Reddy Cost Accounting
6. Saxena and Vashist Cost Accounting

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSC18

CORE-XVIII: MANAGEMENT ACCOUNTING
Common to BCom(A&F), BCom(CS), BCom(BM),
BCom(MM), BCom(CA) & BCom(ISM)

Inst.Hrs : 6

Credits : 4

YEAR: III

SEMESTER: VI

OBJECTIVES

- To enable the students to get knowledge about the various techniques of Management Principles.
- To make the students to get practical skill in solving management problems.

UNIT I: Introduction

Management Accounting - Meaning- Scope- Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.

UNIT II: Financial Statement Analysis

Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common size Statement – Trend Analysis.

UNIT III: Ratio Analysis

Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios Turnover Ratios – Capital Structure Ratios – Leverage Ratios – Calculation of Ratios.

UNIT IV: Fund Flow Analysis & Cash Flow Analysis

Introduction, Meaning of Funds Flow Statement-Ascertainment of flow of funds- Technique of preparing funds flow statement- Schedule of Changes in Working Capital- Adjusted Profit and Loss account-Funds Flow Statement Meaning of Cash Flow Statements – Advantages – Limitations – Preparation of Cash Flow Statement – Types of Cash flows - Operating, Financing and Investing Cash flows.

UNIT V: Budgetary Control & Marginal Costing

Budgetary Control – Meaning – Preparation of various Budgets – Cash Budget - Flexible Budget – Production Budget – Sales Budget. Capital Expenditure Control - Application of Marginal Costing in Decision Making – Make or Buy – Shut down or Continue – Exploring New Markets.

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

OUTCOME:

1. Understand the primary purpose of management accounting namely financial statement analysis and budgetary control.
2. Evaluate the cash flow and fund flow position of a company and its impact on business.
3. Critically evaluate the budgetary control techniques in a business

TEXT BOOK:

1. Rajiv Kumar Goel , Ishaan Goel – Concepts Building Approach to management Accounting –CENGAGE New Delhi
2. Drury – Management and Cost Accounting with CourseMate
3. Maheswari,S.N.,Management Accounting, Sultan Chand & Sons

REFERENCE BOOKS:

1. Murthy A and Gurusamy S ,Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai

2. Charles T. Horngren and Gary Sundem, N, Introduction to Management Accounting, Prentice Hall
3. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers
4. Reddy, T.S. & Dr. Hariprasad Reddy, Y, Management Accounting, Margham Publications, Chennai.
5. Hansen - Mowen, Cost Management Accounting and Control, South Western College

WEB REFERENCE:

1. www.accountingcoach.com
2. www.accountingstudyguide.com
3. www.futureaccountant.com
4. www.thestudentcpa.com

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSE2A

ELECTIVE-II(A): INCOMETAX LAW AND PRACTICE-II
Common to BCom(A&F) as Core, BCom(CS) as Core,
BCom(BM), BCom(CA) & BCom(ISM)

Inst.Hrs : 6

Credits : Elective 5 / Core 4

YEAR: III

SEMESTER: VI

OBJECTIVES

To help the students to understand the relevance and significance of Tax.

□ To facilitate the students in understanding the various Provisions I.T. Act.

UNIT I: Income from Capital Gain

Capital Gain – Meaning – Short term and Long term Capital Gains – Certain Transactions not included as transfer – Cost of Acquisition – Cost of Improvement – Indexation – Capital Gain under different circumstances – Exempted Capital Gains – Computation of Capital Gains.

UNIT II: Income from other sources

Computation – Grossing up – Deductions in Computing Income under the head and other related provisions.

UNIT III: Clubbing of Incomes and Set off / Carry forward and Set – Off of losses

Clubbing of Incomes under various situations – Deemed Incomes – Simple Problems on clubbing of incomes – Setoff – Carry forward and set off of losses.

UNIT IV: Deductions from Gross Income

Permissible Deductions from Gross Total Income Sec.80C, 80CCC, 80CCCD, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80QQB, 80RRB, 80U. Assessment of Individual – Computation of Tax.

UNIT V: Income Tax Authorities and Procedure of Assessment

Income Tax Authorities – Powers of the Central Board of Direct Taxes (CBDT), Commissioners of Income Tax and Income Tax officers. Assessment Procedures – Self Assessment – Best Judgement Assessment – Income Escaping Assessment (Reassessment)- Advance Payment of Tax – Meaning and Due dates.

OUTCOME:

1. The students will understand the procedure for computing taxable income from different heads, clubbing of income, Setoff and carry forward of losses and Deductions applicable to an individual.
2. Assessing the Income after claiming various deductions under section 80.

TEXT BOOKS:

1. Naveen Mittal – Principles of Income Tax Law & Practice – Cengage New Delhi
2. T. Srinivasan – Income Tax & Practice – Vijay Nicole Imprints Private Limited , Chennai

REFERENCE BOOKS:

1. Gaur & Narang, Income Tax Law & Practice, Kalyani Publishers.
2. Murthy.A, IncomeTaxLaw&Practice, Vijay Nicole Imprints Pvt.Ltd.Chennai
3. Hariharan N, IncomeTaxLaw&Practice, Vijay Nicole Imprints Pvt.Ltd.Chennai
4. Reddy, T.S.&Hariprasad Reddy, Y, Income Tax Theory, Law&Practice, Margham Publications, Chennai.

WEB RESOURCE:

1. www.incometaxindia.gov.in
2. www.incometaxindiaefiling.gov.in
3. www.cleartax.in

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSC19

CORE-XIX: ENTREPRENEURIAL DEVELOPMENT

**Common to BCom(A&F) as Elective, BCom(CS),
BCom(BM), BCom(MM) & BCom(ISM)**

Inst.Hrs : 6

Credits : Core 4 / Elective 5

YEAR: III

SEMESTER: VI

Course Objectives:

1. To enable the students to understand the concept of Entrepreneurship and to learn the professional behavior expected of an entrepreneur.
2. To identify significant changes and trends which create business opportunities and to analyze the environment for potential business opportunities.
3. To provide conceptual exposure on converting idea to a successful entrepreneurial firm.

UNIT I: Entrepreneurship

Entrepreneur : Meaning of entrepreneurship – Types of Entrepreneurship – Traits of entrepreneurship – Factors promoting entrepreneurship- Barriers to entrepreneurship- the entrepreneurial culture- Stages in entrepreneurial process – Women entrepreneurship and economic development- SHG.

UNIT II: Developing Successful Business Ideas

Recognizing opportunities – trend analysis – generating ideas – Brainstorming, Focus Groups, Surveys, Customer advisory boards, Day in the life research – Encouraging focal point for ideas and creativity at a firm level-Protecting ideas from being lost or stolen – Patents and IPR.

UNIT III: Opportunity Identification and Evaluation

Opportunity identification and product/service selection – Generation and screening the project ideas – Market analysis, Technical analysis, Cost benefit analysis and network analysis- Project formulation – Assessment of project feasibility- Dealing with basic and initial problems of setting up of Enterprises.

UNIT IV: Business Planning Process

Meaning of business plan- Business plan process- Advantages of business planning- preparing a model project report for starting a new venture (Team-based project work).

UNIT V: Funding

Sources of Finance- Venture capital- Venture capital process- Business angles- Commercial banks- Government Grants and Schemes.

OUTCOME

1. The student will understand on the basic concepts of entrepreneurship and business opportunities to familiars with knowledge about business and project reports for starting a new ventures on team based.
2. Preparing a model project report and business plans.

TEXT BOOKS:

1. Reddy, Entrepreneurship: Text & Cases - Cengage, New Delhi.
2. Kuratko/rao, Entrepreneurship: a south asian perpective.- Cengage, New Delhi.
3. K.Sundar – Entrepreneurship Development – Vijay Nicole Imprints private Limited
4. Khanka S.S., Entrepreneurial Development, S.Chand & Co. Ltd., New Delhi, 2001.

REFERENCE BOOKS:

1. Barringer, B., Entrepreneurship: Successfully Launching New Ventures, 3rd Edition, Pearson, 2011.

2. Bessant, J., and Tidd, J., Innovation and Entrepreneurship, 2nd Edition, John Wiley & Sons, 2011.
3. Desai, V., Small Scale Industries and Entrepreneurship, Himalaya Publishing House, 2011.
4. Donald, F.K., Entrepreneurship- Theory, Process and Practice, 9th Edition, Cengage Learning, 2014.
5. Nagendra and Manjunath, V.S., Entrepreneurship and Management, Pearson, 2010.
6. Reddy, N., Entrepreneurship: Text and Cases, Cengage Learning, 2010.

E-RESOURCES:

1. <http://inventors.about.com/od/entrepreneur/>
2. <http://learnthat.com/tag/entrepreneurship/>
3. www.managementstudyguide.com
4. www.quintcareers.com
5. www.entrepreneur.com

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSC11

CORE-XI: FINANCIAL SERVICES
Common to BCom(A&F) as VI Sem.Elective, BCom(BM)
BCom(CA)-VI Sem. & BCom(ISM)

Inst.Hrs : 5
Credits : 4

YEAR: III
SEMESTER: IV

OBJECTIVES:

- To enable the students to understand the world of financial services.
- To facilitate the understanding of the various Financial Services.

UNIT I: Introduction

Financial Services - Concept - Objectives - Functions - Characteristics - Financial Services Market - Concept - Constituents - Growth of Financial Services in India - Financial Services Sector Problems - Financial Services Environment - The Forces - Players in Financial Markets

UNIT II: Merchant Banking and Public Issue Management

Definition - Functions - Merchant Bankers Code of Conduct - Public Issue Management – Concept - Functions - Categories of Securities Issue - Mechanics of Public Issue Management – Issue Manager - Role of issue Manager - Marketing of Issue - New Issues Market Vs Secondary Market.

UNIT III: Money Market and Stock Exchange

Characteristics - Functions - Indian Capital Market - Constituents of Indian Capital Market – New Financial Institutions and Instruments - Investor Protection - Stock Exchange - Functions - Services - Features - Role - Stock Exchange Traders -Regulations of Stock Exchanges - Depository - SEBI - Functions and Working.

UNIT IV: Leasing and Factoring and Securitisation

Characteristics - Types - Participants - Myths about Leasing - Hire Purchase – Lease Financing Vs Hire Purchase Financing - Factoring - Mechanism - Functions of a Factor - Factoring - Players- Types - Operational Profile of Indian Factoring - Operational Problems in Indian Factoring - Factoring Vs bills Discounting - Securitisation of Debt- Parties involved- Steps of securitisation - Types of securitisation- Advantages- Limitations – SARFAESI Act 2002- Background- Purpose of the Act- Main provisions

UNIT V: Venture Capital, credit rating and pension Fund

Origin and Growth of Venture Capital- Investment Nurturing Methods - Mutual Funds – Portfolio Management Process in Mutual Funds - Credit Rating System - Growth Factors - Credit Rating Process - Global and Domestic Credit Rating agencies - Pension Fund - Objectives - Functions - Features - Types - Chilean Model - Pension Investment Policy - Pension Financing.

OUTCOME:

1. On the completion of modules, the students will understand the various financial services.
2. Examine the role of a merchant banker and an issue manager and understand the concept of Indian Money and Capital market and regulations of SEBI

TEXT BOOKS:

1. Michael W. Brandt – Money, Banking, Financial Markets and Institutions –Cengage, New Delhi
2. Gurusamy S, Essentials of Financial Services, Vijay Nicole Imprints, Chennai, 2014

REFERENCE BOOKS:

1. Rajesh Kothari, Financial Services in India: Concept and Application, Sage publications, 2012, New Delhi.
2. Vasant Desai, Financial Markets and Financial Services, Himalayan Publishing House

ASSESSMENT NORMS:

SEMINARS:

Seminars are assigned to the students based on the topic selected by the course instructor from the syllabus. Students are expected to collect comprehensive notes on the seminar topic from various reference books and web resources suggested by the course instructor. Students are informed to use various tools to supplement oral presentation such as visual aids, models etc. Seminars are usually assigned for topics that can aid students to do self-study and avoid any vagueness related to the topic.

EVALUATION STANDARDS FOR SEMINAR:

S No	CRITERIA	MAX.MARKS (5 marks)
1	Quality of notes collected for the topic	1
2	Presentation skill	1
3	Fluency of language & Vocabulary usage	1
4	Interacting skills & body language	1
5	Tools used to present	1

ASSIGNMENTS:

Assignments are given at both individual as well as group level. Assignments are given not only on topics from the syllabus but also related topics with latest developments in the respective fields.

Assignments help students to awaken their creativity skills and help them to practice as well as enhance their knowledge of the subject.

EVALUATION STANDARDS FOR ASSIGNMENTS:

S No	CRITERIA	MAX.MARKS (5 marks)
1	Quality of notes collected for the topic	1
2	Presentation	1
3	Quality and variety of sources referred	1
4	Vocabulary usage	1
5	Originality of work	1

*Assessment pattern: Internal Exam: 25 marks

External Exam: 75 marks



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ANNA ADARSH COLLEGE FOR WOMEN

DEPARTMENT OF ACCOUNTING & FINANCE (SHIFT-II)

COURSE HANDBOOK

BATCH 2021-22

PROGRAMME OUTCOMES:

PSO 1- The accounting & finance programme provides a solid foundation in the various fields of accounting.

PSO 2- Enables learners to venture into managerial positions, accounting areas, banking sector, auditing, company secretaryship, stock agents, underwriters etc.

PSO 3- Enhances the capability of decision making at personal and professional levels.

PSO 4- The programme aims to nurture the students in intellectual, personal, interpersonal and social skills with a focus on holistic education and development to make informed and ethical decisions and equips graduates with the skills required to lend management position.

PSO 5- The programme brings out reflective & scientific thinking to the students which makes them inquisitive and curious to get deep insights of the business world & tackle the complex situations with much knowledge & wisdom.

Department Faculty

Staff Name	Qualification	Designation
Dr. J. Vijaya Shanthi	M.Com.,M.Phil., M.B.A., Ph.D, SET	Head of the Department
Dr. M. R. Vidhya	M.Com., M.Phil., Ph.D, NET	Assistant Professor
Dr. M. Tharakeswari	M.Com.,M.Phil.,M.B.A. Ph.D,NET	Assistant Professor
Ms. Akshaya .A	M.Com., M.Phil., TNSET	Assistant Professor
Ms. B. Sandhya	M.Com., M.Phil., NET	Assistant Professor

COURSE STRUCTURE:

SEMESTER I

Course content	Name of subject	Ins Hrs	Credits	CI A	External	Total
PART-I	Tamil/Other Language Paper – I	6	3	25	75	100
PART-II	Communicative English-I	3	3	50	50	100
PART-II I	Financial Accounting	6	4	25	75	100
	Financial Planning & Performance	6	4	25	75	100
	Business Communication	5	5	25	75	100
PART-I V	Basic Tamil / Advanced Tamil / NME*	-	2	25	75	100
	BP4-ECAM01-English for Commerce and Management-I	4	4	50	50	100

*NME: Choose any one Paper from the other Department.

SEMESTER II

Course content	Name of subject	Ins Hrs	Credits	CI A	External	Total
PART-I	Tamil/Other Language Paper – II	6	3	25	75	100
PART-II	Communicative English-II	3	3	50	50	100
PART-III	Advanced Financial Accounting	6	4	25	75	100
	Principle of Management	6	4	25	75	100
	Financial Analytics and Control	5	5	25	75	100
PART-I V	Basic Tamil / Advanced Tamil / NME*	-	2	25	75	100
	BP4-ECAM02-English for Commerce and Management-II	4	4	50	50	100

*NME: Choose any one Paper from the other Department.

SEMESTER III

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART III	Corporate Accounting	6	4	25	75	100
	Financial Reporting	5	4	25	75	100
	Banking Theory Law and Practice	5	4	25	75	100
	Marketing	5	4	25	75	100
	Business Statistics	6	5	25	75	100
PART IV	Environmental Studies	1	Examination will be held in Semester IV			
	Soft Skills	2	3	50	50	100

SEMESTER IV

Course content	Name of subject	Ins Hrs	Credits	CI A	External	Total
PART-III	Advanced Corporate Accounting	6	4	25	75	100
	Corporate & Business Law	5	4	25	75	100
	Working Capital Management	5	4	25	75	100
	Indirect Taxation	5	4	25	75	100
	Elements of Operations Research	6	5	25	75	100
PART-IV	Environmental Studies	1	2	25	75	100
	Computing Skills	2	3	50	50	100

SEMESTER V

Course content	Name of subject	Ins Hrs	Credits	CI A	External	Total
PART-III	Elements of Cost Accounting	6	4	25	75	100
	Practical Auditing	6	4	25	75	100
	Income tax law & Practice – I	6	4	25	75	100
	Financial Management	5	4	25	75	100
	Portfolio Management	6	5	25	75	100
PART-IV	Value Education	1	2	25	75	100

SEMESTER VI

Course content	Name of subject	Ins Hrs	Credits	CI A	External	Total
PART-III	Advanced Cost Accounting	6	4	25	75	100
	Management Accounting	6	4	25	75	100
	Income Tax law & Practice-II	6	4	25	75	100
	Entrepreneurial Development	6	5	25	75	100
	Capital Markets	6	5	25	75	100
PART-V	Extension Activities		1			

தமிழ்த்துறை
முதலாமாண்டு
அடிப்படைத் தமிழ் - முதல் பருவம்

பாடத்திட்டத்தின் நோக்கம் (Objective)

தமிழ்மொழியைப் பேசவும் எழுதவும் படிக்கவும் தெரியாத மாணவர்கள் அடிப்படைத்தமிழ் பாடம் படித்துப் பயன்பெறும் நோக்கில் பாடத்திட்டம் அமைகிறது. அண்டை மாநிலங்களிலிருந்தும் பிற நாடுகளிலிருந்தும் இளங்கலை, இளம் அறிவியல் பட்டம் பெறும் மாணவர்கள் தமிழ் நாட்டின் மாநில மொழியைப் பேசவும் எழுதவும் துணைபுரியும் வகையில் பாடத்திட்டம் வடிவமைக்கப்பட்டுள்ளது.

இம்மாணவர்கள் முதற்பருவத்தில் தமிழ் மொழியின் எழுத்துக்களை எழுதவும் படிக்கவும் பயிற்சி அளிக்கப்படுகிறது. மேலும் தமிழ் மொழியின் சொல் வகை, தொடரமைப்பு, தமிழில் எண்ணுப்பெயர்கள், உடல் உறுப்புகள், அன்றாட வாழ்விற்குத் தேவையான பொருள்களை அறிந்துகொள்ள வைப்பதே இதன் நோக்கமாகும்.

பாடத்திட்டம் - முதல் பருவம் (SYLLABUS)

அலகு - 1.

எழுத்துகள்

1. உயிர் எழுத்து, ஆய்த எழுத்து, 2. மெய் எழுத்து, 3. உயிர் மெய் எழுத்து

அலகு - 2

சொற்கள்

1. பெயர்ச்சொல், 2. வினைச் சொல், 3. இடைச் சொல், 4. உரிச் சொல்

அலகு -3.

தொடரமைப்பு

1. எழுவாய், 2. பயனிலை, 3. செயப்படுப் பொருள்

அலகு -4.

பிழை நீக்கம்

1. ஒற்றுப் பிழை, 2. எழுத்துப் பிழை, 3. தொடர்ப்பிழை,

அலகு - 5

எண்கள், உறவுப் பெயர்கள், வாழ் இடங்களும், பொருள்களும்

அலகு - 6

அறிமுகம்

1. விழாக்கள், 2. இயற்கை, 3. உணவு முறைகள்-சுவை-காய்கள்-

பழங்கள் போன்றன.

பாடத்திட்டத்தின் பயன்கள் (Subject Outcome)

இந்தப் பாடத்தினால் வேற்றுப்புல மாணவர்கள் தமிழகத்தில் பாமர மக்களிடமும் தமிழில் பேச முடியும். தமிழ் மொழியிலுள்ள சிறு சிறு படைப்புகளைப்பார்த்து இலக்கிய இன்பம் பெறமுடியும். தமிழகத்திலுள்ள சுற்றுலாத்தலங்களுக்கு வழிகாட்டி இன்றிப் போய் வருதல்.

பாட நூல்

தமிழ் - பகுதி 4 - சென்னைப் பல்கலைக்கழகம் அடிப்படைத் தமிழுக்குப்

பாடத்திட்டங்கள் மட்டுமே வரையறுத்துள்ளது. அதை நூலாக வெளியிடவில்லை.

எனவே, பாடநூல் இல்லை.

Reference book

தமிழ் – பகுதி 4 - சென்னைப் பல்கலைக்கழகம் வடிவமைத்த பாடத்திட்டங்கள் ஆகையால் குறிப்புதவிநூல் என்று தனியாக இல்லை.

(Reference book not applicable)

FOUNDATION COURSE IN HINDI

CODE: CLE1E SEMESTER: I HOURS : 60

COURSE OBJECTIVES:

The objectives of the course is to sensitize the students -

1. To the aesthetic and cultural aspects of literary appreciation and analysis.
2. To introduce modern Hindi Prose to the students and to understand the cultural, social and moral values of modern Hindi Prose.
3. To familiarize Official correspondence , General letter correspondence and technical words.
4. To motivate to demonstrate human value in different life situations

I . PROSE (Detailed Study) : HINDI GADHYA MALA Ed. by Dr. Syed Rahamathulla Poornima Prakashan, 4/7 Begum III Street Royapettah, Chennai – 14.

LESSONS PRESCRIBED :

1. Sabhyata ka Rahasya
2. Mitrata
3. Yuvavon sen
4. Paramanu Oorja evam Khadya Padarth Sanrakshan
5. Yougyata aur Vyavasay ka Chunav.

II. FUNCTIONAL HINDI & LETTER WRITING

Students are expected to know the office and Business Procedures, Administrative and Business Correspondence.

1. General Correspondence:
 1. Personal Applications
 2. Leave Letters
 3. Letter to the Editor
 4. Opening an A/C
 5. Application for Withdrawal
 6. Transfer of an A/C
 7. Missing of Pass Book / Cheque Leaf
 8. Complaints
 9. Ordering for Books
 10. Enquiry

III. OFFICIAL CORRESPONDENCE:

1. Government Order
2. Demi Official Letter
3. Circular

4. Memo
5. Official Memo
6. Notification
7. Resolution
8. Notice

e BOOKS FOR REFERENCE :

1. Karyalayeen Tippaniya : Kendriya Hindi Sansthan, Agra
2. Prayojan Moolak Hindi : Dr. Syed Rahamathulla, Poornima Prakashan 4/7, Begum III Street, Royapettah, Chennai – 14.

UNITISED SYLLABUS

UNIT-I

1. Sabhyata ka Rahasya
2. Personal Applications
3. Leave Letters
4. Government Order
5. Administrative Terminology Hindi to English (25 Words)

UNIT - II

1. Mitrata
2. Letter to the Editor
3. Opening an A/C
4. Demi Official Letter
5. Administrative Terminology English to Hindi (25 Words)

UNIT-III

1. Yuvavon Se
2. Application for Withdrawal
3. Circular
4. Memo
5. Administrative Terminology Hindi to English (25 Words)

UNIT-IV

1. Paramanu Oorja evam Khadya Padarth Sanrakshan
2. Transfer of an A/C
3. Missing of Pass Book / Cheque Leaf
4. Official Memo
5. Administrative Terminology English to Hindi (25 Words)

UNIT-V

1. Yougyata aur Vyavasay ka Chunav
2. Complaints
3. Ordering for Books
4. Notification
5. Official Noting Hindi to English (25 words)

UNIT-VI

1. Enquiry
2. Resolution
3. Notice
4. Official Noting English to Hindi (25 words)

LEARNING OUTCOME:

1. Understanding the concept and importance of functional Hindi
2. Understanding various forms of functional Hindi and its usage according to its area of application
3. Knowledge about good civilization qualities and culture.
4. Knowledge about the importance of human values.

FOUNDATION COURSE IN FRENCH Prescribed text and grammar-I

CODE: CLK1S SEMESTER: I HOURS : 60

COURSE OBJECTIVES:

In teaching French we aim to

- provide the learners with a basic knowledge of grammar and gradually give them an insight into the culture and literature of France
- enable them to comprehend the nuances of the language so they are better equipped to express themselves in French -discover another world , another people , another way of life .
- make them more accepting of people who differ from them

Unité 1 -

Salut! Saluer - entrer en contact avec quelqu'un - se présenter- s'excuser

Unité 2 -

Enchanté ! Demander de se présenter - Présenter quelqu'un

Unité 3 -

J'adore ! Exprimer ses goûts - Échanger sur ses projets

Unité 4 -

Tu veux bien ? Demander à quelqu'un de faire quelque chose - Demander poliment - Parler d'actions passées

Unité 5 -

On se voit quand ? Proposer , accepter, refuser une invitation. - Indiquer la date - Prendre et fixer un rendez-vous - Demander et indiquer l'heure

Unité 6 -

Bonne idée ! Exprimer son point de vue positif et négatif - S'informer sur le prix - S'informer sur la quantité - Exprimer la quantité .

Learning Outcome :

Learners are able

- to comprehend and express themselves well

- to have an interest to look into another world
- to improve communication skills
- to perform well in the University Exams .

Prescribed textbook: > Régine Mérieux & Yves Loiseau, Latitudes 1, Paris, Didier, 2017 (Units 1-6 only).

Recommend text : Not applicable

COMMUNICATIVE ENGLISH- I

CODE: LZ11A SEMESTER: I HOURS : 90

Course Objectives:

- To hone the basic communication of students and prepare them for career challenges.
- To train students on effective listening.
- Trained to better express themselves through the right choice of words for formal and informal writing and speaking.
- To nurture and develop efficient reading by introducing them to reading techniques.
- To break the barriers of public speaking and build confidence to face the audience/people.

Unit I

1. Listening and Speaking
 - a. Introducing self and others
 - b. Listening for specific information
 - c. Pronunciation (without phonetic symbols)
 - i. Essentials of pronunciation
 - ii. American and British pronunciation
2. Reading and Writing
 - a. Reading short articles – newspaper reports / fact based articles
 - i. Skimming and scanning
 - ii. Diction and tone
 - iii. Identifying topic sentences
 - b. Reading aloud: Reading an article/report
 - c. Journal (Diary) Writing
3. Study Skills - 1
 - a. Using dictionaries, encyclopaedias, thesaurus
4. Grammar in Context:
Naming and Describing
 - Nouns & Pronouns
 - Adjectives

Unit II

1. Listening and Speaking
 - a. Listening with a Purpose
 - b. Effective Listening
 - c. Tonal Variation
 - d. Listening for Information
 - e. Asking for Information
 - f. Giving Information

2. Reading and Writing
 1. a. Strategies of Reading:
Skimming and Scanning
 - b. Types of Reading :
Extensive and Intensive Reading
 - c. Reading a prose passage
 - d. Reading a poem
 - e. Reading a short story
2. Paragraphs: Structure and Types
 - a. What is a Paragraph?
 - b. Paragraph structure
 - c. Topic Sentence
 - d. Unity
 - e. Coherence
 - f. Connections between Ideas: Using Transitional words and expressions
 - g. Types of Paragraphs
3. Study Skills II: Using the Internet as a Resource
 - a. Online search
 - b. Know the keyword
 - c. Refine your search
 - d. Guidelines for using the Resources
 - e. e-learning resources of Government of India
 - f. Terms to know
4. Grammar in Context Involving Action-I
 - a. Verbs
 - b. Concord

Unit III

1. Listening and Speaking
 - a. Giving and following instructions
 - b. Asking for and giving directions
 - c. Continuing discussions with connecting ideas
2. Reading and writing
 - a. Reading feature articles (from newspapers and magazines)
 - b. Reading to identify point of view and perspective (opinion pieces, editorials etc.)
 - c. Descriptive writing – writing a short descriptive essay of two to three paragraphs.
3. Grammar in Context: Involving Action – II
 - Verbals - Gerund, Participle, Infinitive
 - Modals

Unit IV

1. Listening and Speaking a. Giving and responding to opinions
2. Reading and writing
 - a. Note taking
 - b. Narrative writing – writing narrative essays of two to three paragraphs

3. Grammar in Context:

Tense

- Present
- Past
- Future

Unit V

1. Listening and Speaking

a. Participating in a Group Discussion

2. Reading and writing

a. Reading diagrammatic information – interpretations maps, graphs and pie charts

b. Writing short essays using the language of comparison and contrast

3. Grammar in Context: Voice (showing the relationship between Tense and Voice)

Learning outcome:

- Students show progress in their ability to focus and effectively interpret other's speech.
- Significant improvement in efficient reading- both in academic and pleasure reading.
- Trained to better express themselves in different scenarios of formal and informal writing and speaking.
- Exhibit improved oral and aural skills through in-class activities and assignments.

Recommended Book: Communicative English by Tamilnadu State Council for Higher Education (TANSICHE)

CORE I: FINANCIAL ACCOUNTING

CODE: CZ21A SEMESTER: I HOURS : 90

COURSE OBJECTIVES:

- To enable students to understand the system of preparing financial statements for various types of organisation.
- To encourage student to analyse financial statement of different types of organisation
- To enable the student to prepare Final accounts

UNIT I: Preparation of Financial Statement

Final accounts of sole trading concern-Adjustments-Receipts and Payments-Income and expenditure Balance sheet of non trading organisation

UNIT II: Depreciation and Insurance Claims

Depreciation Accounting: Depreciation- Meaning –Causes-Types-Straight Line Method-Written down value method- Concept of useful life under Companies Act 2015

Insurance Accounting: Insurance claims –Calculation of Claim amount-Average clause (Loss of stock only)

UNIT III: Single entry system

Meaning and Features of Single entry-Defects-Difference between single entry and double entry system-Methods of calculation of Profit-Statement of Affairs Method-Conversion Method

UNIT IV: Rectification of Errors and Bank Reconciliation Statement

Classification of Errors – Rectification of Errors – Preparation of Suspense a/c. Bank Reconciliation Statement – Need and preparation.

UNIT V: Hire Purchase and Instalment System

Hire Purchase System- Default and repossession-Hire purchase trading account Instalment System-Calculation of Profit.

LEARNING OUTCOMES:

- Explain the Basic Accounting principles and also concepts of Bank Reconciliation Statement & Rectification, the procedures of Accounting under Single entry system.
- Foster knowledge on Depreciation Accounting.
- Comprehensive knowledge in the preparation of final accounts

REFERENCE BOOKS:

1. Jain & Narang, Financial Accounting, Kalyani Publishers, NewDelhi
2. Reddy, T.S & Murthy,A. Financial Accounting, Margham Publications, Chennai
3. Shukla & Grewal, Advanced Accounting, S.Chand & Co. NewDelhi

CORE-II: FINANCIAL PLANNING AND PERFORMANCE

CODE: CA21A

SEMESTER: I

HOURS : 90

COURSE OBJECTIVES:

- To achieve an understanding of strategic planning, forecasting and budgeting, recall the models of strategic planning with the process, classify the forecasting techniques and demonstrate the budget.
- To make use of budget to prepare an annual profit plan, analyze performance by using flexible budgets
- To enable the students understand the various profitability analysis.

Unit I: Strategic Planning

Analysis of external and internal factors affecting strategy - Long-term mission and goals - Alignment of tactics with long-term strategic goals - Strategic planning models and analytical techniques - Characteristics of successful strategic planning process.

Unit II: Budgeting and Forecasting

Operations and performance goals - Characteristics of a successful budget process – Resource allocation - Regression analysis - Learning curve analysis - Expected value - Annual business plans (master budgets) - Project budgeting - Activity-based budgeting - Zero-based budgeting - Continuous (rolling) budgets - Flexible budgeting - Annual profit plan and supporting schedules - Operational budgets - Financial budgets - Capital budgets - Pro forma income – Financial statement projections - Cash flow projections.

Unit III: Cost and Variance Measures

Comparison of actual to planned results - Use of flexible budgets to analyze performance - Management by exception - Use of standard cost systems - Analysis of variation from standard cost expectations.

Unit IV: Responsibility centers and reporting segments

Types of responsibility centers - Transfer pricing - Reporting of organizational segments

Unit V: Performance Measures:

Product profitability analysis - Business unit profitability analysis - Customer profitability analysis - Return on investment - Residual income - Investment base issues - Key performance indicators (KPIs) - Balanced scorecard

LEARNING OUTCOMES:

1. Students can explain and understand the importance and use of standard cost systems.
2. Students can propose various budgets and performance measures.
3. Students excel in the concept of Key Performance Indicators

REFERENCE BOOKS:

1. Strategic Management and Business Policy: Globalization, Innovation and Sustainability; Thomas Wheelen, J. David Hunger, Alan N. Hoffman, and Chuck Bamford; Pearson
2. Cost Management: A Strategic Emphasis; Edward Blocher, David Stout, Paul Juras, and Gary Cokins; McG raw Hill
3. Cost Accounting: A Managerial Emphasis; Charles Homgren, Srikant Datar, and Madhav Rajan; Pearson.
4. Wiley CMAexcel Learning System, Part 1: Financial Planning, Performance & Analytics

ALLIED-I (B): BUSINESS COMMUNICATION

CODE: CA31B

SEMESTER: I

HOURS : 75

COURSE OBJECTIVES:

- To develop awareness of the complexity of the communication process.
- To develop effective writing skills so as enable students to write in a clear, concise, persuasive and audience centered manner.
- To develop ability to communicate effectively with the help of electronic media

UNIT I: Communication

Definition – Methods – Types – Principles of effective Communication – Barriers to Communication – Business Letters – Layout.

UNIT II: Business Letters

Kinds of Business Letters: Interview – Application for a situation – Interview -Appointment – Acknowledgement – Promotion – Enquiries – Reply letter – Orders – Sales letter – Circular letter – Complaint letter.

UNIT III: Correspondence

Bank Correspondence – Insurance Correspondence – Agency Correspondence – Correspondence with Shareholders, Directors. UNIT IV: Reports and Meetings Report Writing – Meetings – Agenda - Minutes of Meeting – Memorandum – Office Order – Circular – Notes.

UNIT V: Forms of Communication

Modern Forms of Communication: Fax – E-mail – Video Conferencing – Internet – Websites – uses of the various forms of communication.

LEARNING OUTCOMES:

- Students can develop effective letter writing skills
- Students understand the concept of communication and familiarise with modern form of communication.
- Students will be able to develop ability to communicate effectively in group

REFERENCE BOOKS:

1. C.B.Gupta - Essential Business Communication - CENGAGE
2. Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication - Sultan Chand & Sons - New Delhi.

Non Major Elective: HTML

CODE: SE51C SEMESTER: I HOURS: 30

OBJECTIVE:

This course introduces to the tags used in HTML

UNIT I: Introduction :Web Basics: What is Internet – Web browsers – What is Web page – HTML Basics: Understanding tags.

UNIT II: Tags for Document structure(HTML, Head, Body Tag). Block level text elements: Headings paragraph (tag) – Font style elements: (bold, italic, font, small, strong, strike, big tags)

UNIT III: Lists: Types of lists: Ordered, Unordered – Nesting Lists – Other tags: Marquee, HR, BR- Using Images – Creating Hyperlinks.

UNIT IV: Tables: Creating basic Table, Table elements, Caption – Table and cell alignment – Rowspan, Colspan – Cell padding.

UNIT V: Frames: Frameset – Targeted Links – No frame – Forms : Input, Textarea, Select, Option.

OUTCOMES:

- To use Knowledge of HTML and the basic tools that every Web page coder needs to know
- To implement modern Web pages with HTML

REFERENCE BOOKS: 1. E Stephen Mack, Janan Platt , “HTML”.

WEB REFERENCE: NPTEL & MOOC courses titled HTML.
<https://www.codecademy.com/learn/learn-html>

தமிழ்த்துறை
முதலாமாண்டு
NME : சிறப்புத் தமிழ் - முதல்பருவம்

பாடத்திட்டத்தின் நோக்கம் (Objective)

இப்பாடத்திட்டம் பள்ளிகளில் ஒரு சில வகுப்புகளில் தமிழைப் படித்து தமிழ் மொழியை முழுமையாக அறிந்து கொள்ளாத கல்லூரிகளில் பிற மொழி கற்பவர்களுக்காக வடிவமைக்கப்படுகிறது. இங்கு தமிழ் இலக்கியப்பகுதியும், தமிழிலக்கிய வரலாற்றுப்பகுதியும், மொழிப்பயிற்சியும் பாடமாக அமைகிறது. தமிழ் இலக்கிய இன்பத்தை உணரும் நோக்கிலும் இலக்கிய வளத்தை உணரும் நோக்கிலும் பாடத்திட்டம் உள்ளது.

பாடத்திட்டம் (SYLLABUS)

பாடப்பகுப்பு

I. இலக்கியம்

II. அதைச் சார்ந்த தமிழிலக்கிய வரலாறு

III. மொழிப் பயிற்சி

அலகு -1

நாட்டுப் புறப்பாடல்

1. பஞ்சம். 2. மானம் விடிவதெப்போ?

அலகு -2

புனை கதை

1."கட்டை விரல்"-சி.என்.அண்ணாதுரை

அலகு -3

புதுக்கவிதை

1. ஆடிக்காற்றே -சிற்பி, 2. கடமையைச் செய்-மீரா, 3. இழந்தவர்கள்-அப்துல் ரகுமான்

அலகு - 4.

மொழித்திறன்

1. கலைச்சொல்லாக்கம், 2. பொருந்திய சொல் தருதல், 3. பிழை நீக்கி எழுதுதல்

பாடத்திட்டத்தின் பயன்கள் (Subject Outcome)

இப்பாடத்தைப் படிப்பதால் தமிழ் மொழியின் இலக்கியஇன்பம், சொல் வளம், புது கலைச்சொல் படைத்தல் போன்றவற்றை உணர உதவுகிறது.

பாட நூல்

தமிழ் - பகுதி 4 - சென்னைப் பல்கலைக்கழகம் அடிப்படைத் தமிழுக்குப் பாடத்திட்டங்கள் மட்டுமே வரையறுத்துள்ளது. அதை நூலாக வெளியிடவில்லை. எனவே, பாடநூல் இல்லை.

Reference book

தமிழ் – பகுதி 4 - சென்னைப் பல்கலைக்கழகம் வடிவமைத்த பாடத்திட்டங்கள்
ஆகையால் குறிப்பதவிநூல் என்று தனியாக இல்லை.
(Reference book not applicable)

PROFESSIONAL ENGLISH FOR COMMERCE & MANAGEMENT

CODE: PZ1CA

SEMESTER: I

HOURS : 30

COURSE OBJECTIVE:

- The language course will help learners to, Improve the language proficiency of the ESL learners by emphasising LSRW (Listening,Speaking,Reading and Writing) skills.
- Equip learners to comprehend subject specific text through ESP (English for Specific Purpose)
- To focus on sharpening learners 'critical and problem-solving skills and to make them culturally aware of the target situation beyond classroom learning.

UNIT 1: COMMUNICATION

Listening: Listening to audio text and answering questions - Listening to Instructions

Speaking: Pair work and small group work.

Reading: Comprehension passages –Differentiate between facts and opinion

Writing: Developing a story with pictures.

Vocabulary: Register specific - Incorporated into the LSRW tasks

UNIT 2: DESCRIPTION

Listening: Listening to process description.- Drawing a flow chart. Speaking: Role play (formal context)

Reading: Skimming/ScanningReading passages on products, equipment and gadgets.

Writing: Process Description –Compare and Contrast Paragraph-Sentence Definition and Extended definition- Free Writing.

Vocabulary: Register specific -Incorporated into the LSRW tasks.

UNIT 3: NEGOTIATION STRATEGIES

Listening: Listening to interviews of specialists / Inventors in fields (Subject specific)

Speaking: Brainstorming.(Mind mapping). Small group discussions (Subject- Specific)

Reading: Longer Reading text.

Writing: Essay Writing (250 words) Vocabulary:Register specific - Incorporated into the LSRW tasks

UNIT 4: PRESENTATION SKILLS

Listening: Listening to lectures. Speaking: Short talks.

Reading: Reading Comprehension passages

Writing: Writing Recommendations, Interpreting Visual Inputs

Vocabulary: Register specific -Incorporated into the LSRW tasks

UNIT 5: CRITICAL THINKING SKILLS

Listening: Listening comprehension- Listening for information. Speaking: Making presentations (with PPT- practice).

Reading: Comprehension passages –Note making. Comprehension: Motivational article on Professional Competence, Professional Ethics and Life Skills)

Writing: Problem and Solution essay– Creative writing –Summary writing
Vocabulary: Register specific - Incorporated into the LSRW tasks

LEARNING OUTCOME

- Upon completion of the programme, the ESL learner will be able to,
- Use the English language for speaking with confidence and effectively.
- Understand the significance of writing techniques for both academic and industry.
- Comprehend the role of reading and listening skill to improve one's language and communication skill.

REFERENCE BOOKS: Professional English for Commerce and Management-II by Tamil Nadu State

Semester- II

பொதுத் தமிழ் - முதலாமாண்டு - இரண்டாம் பருவம் (second semester)
நோக்கும் கற்றல் பயன்பாடும்

Objective – Syllabus – Out come

பாடத்திட்டத்தின் நோக்கம்

காலந்தோறும் தமிழ் அடைந்துள்ள வளர்ச்சியும் பரந்து விரிந்து கிடக்கும் அதன் ஆழ அகலத்தையும் ஒரு பருந்து பார்வையில் நோக்கும் வகையில் பொதுத்தமிழ்ப் பாடப்பகுதி கட்டமைக்கப்பட்டுள்ளது.

பழந்தமிழ் இலக்கியங்களின் வாயிலாக அறம், பொருள், இன்பம் ஆகியவற்றைப் போதித்தல். பழந்தமிழ் இலக்கியங்களின் இலக்கியச் செறிவையும், சொல் வளங்களையும் உணர் வைத்தல்.

பழந்தமிழ்ச் சொற்களின் அருமையைப் புரியவைத்து மொழி கலப்பின்றிப் பேசுவதன் அவசியத்தை வலியுறுத்தல். பழந்தமிழ் மக்களின் வாழ்வியலை எடுத்துரைத்தல். இவையே இப்பாடத்திட்டத்தின் நோக்கமாகும்.

பாடத்திட்டம்

(SYLLABUS)

I.இலக்கியம்

II.அதைச் சார்ந்த தமிழிலக்கிய வரலாறு

III.மொழிப் பயிற்சி

அலகு 1

1. நற்றிணை - 87, 88

2. குறுந்தொகை - 46, 88, 89

3. கலித்தொகை - 11 ஆம் பாடல் - “அரிதாய அறன் எய்தி..

அலகு 2

1. அகநானூறு - 86 ஆம் பாடல் (உழுந்து தலைபெய்த)

2. ஐங்குறுநூறு - கிள்ளைப்பத்து

3. பரிபாடல் -செவ்வேள் 5, கடுவன் இளவெயினார் (1 முதல் 10 வரிகள் - வெற்றி வேல்)

அலகு 3

1. புறநானூறு - 182, 192

2. பதிற்றுப்பத்து -காக்கைப்பாடினியார், நச்செள்ளையார் பாடல் (56, 57)

அலகு 4

1. பத்துப்பாட்டு - முல்லைப்பாட்டு

அலகு 5

1. திருக்குறள் - பொருட்பால் - 3 அதிகாரம் (காலமறிதல், சுற்றந்தழால், கண்ணோட்டம்)

2. நாலடியார் - ஈகை (முதல் 5 பாடல்கள்)

II தமிழிலக்கிய வரலாறு

1. முச்சங்க வரலாறு, பதினெண்மேற்கணக்கு நூல்கள் (எட்டுத்தொகை, பத்துப்பாட்டு)

2. பதினெண்கீழ்க்கணக்கு நூல்கள்

III மொழிப் பயிற்சி

1. இலக்கணக் குறிப்பு (வேற்றுமைத் தொகை, உவமைத் தொகை, பண்புத் தொகை, உம்மைத் தொகை, அன்மொழித் தொகை.....வடிவம்) [பத்தியிலிருந்து இலக்ககுறிப்புகளைக் கண்டறிதல்]

2. ஒற்று மிகும் மிகா இடங்கள்

3. மரபுத் தொடர்கள் (தமிழ் மரபுத் தொடர்களைக் கண்டறிதல்)

பாடத்திட்டத்தின் பயன்கள்

பழந்தமிழ் இலக்கியங்களின்வழியாக, அக்கால மக்களின் அகவுணர்வுகளையும் அக ஒழுக்கங்களையும் பண்பாட்டையும் உணர்ந்து கொள்ளுதல். பழந்தமிழ் இலக்கிய வாசிப்பின் வழி இயற்கையின் உன்னத மகத்துவத்தைப் புரியவைத்தல். தமிழ் இலக்கிய வளங்களின் வாயிலாகத் தமிழ்ப்பண்பாட்டை அடுத்த தலைமுறைக்குக் கொண்டுசெல்லுதல். மொழிவளத்தின் தேவையை வலியுறுத்துதல். மாணவர்கள் பிழையின்றி எழுத மொழிப்பயிற்சி உதவுகிறது.

இப்பாடத்திட்டம் மாணவர்கள் தங்கள் நடிப்பு திறனை வளர்க்கின்றது.

போட்டித்தேர்வுகளை எதிர்கொள்வதற்குத் தமிழ் இலக்கிய வரலாற்றுப்பகுதி மிகுந்த பயனுடையதாக அமைகிறது.

பாடநூல்

சென்னைப்பல்கலைக்கழகம் (University of Madras)

அடித்தளப் படிப்பு - பகுதி - I தமிழ் முதலாம் மற்றும் இரண்டாம் பருவங்களுக்குரியது. அனைத்துப் பட்டப்படிப்பு பிரிவுகளுக்கும் ஐந்தாண்டு ஒருங்குமுறை பட்ட மேற்படிப்புப் பிரிவுகளுக்கும் பொதுவானது.

தாள் -I - செய்யுள் திரட்டு

(Foundation Course - Part - Tamil For I & II Semesters Common to all undergraduate courses and Five-Year Integrated postgraduate courses. -2021 onwards.)

Reference book

தமிழ் – பகுதி 1 - சென்னைப் பல்கலைக்கழகம் வடிவமைத்த பாடத்திட்டங்கள் ஆகையால் குறிப்புதவிநூல் என்று தனியாக இல்லை. (Reference book not applicable)

FOUNDATION COURSE IN HINDI -II

CODE: CLE2G

SEMESTER: II

HOURS : 60

COURSE OBJECTIVES: The objectives of the course is

1. To appreciate and analyse the dramatic elements in Hindi literature.
2. To understand the distinct features Hindi short stories and One Act Play.
3. To understand the importance and process of translation and the qualities of translators.
4. To understand the importance of vocabularies.

I. ONE ACT PLAY (Detailed Study): AATH EKANKI

**Edited By: Devendra Raj Ankur, Mahesh Anand Vani prakashan, 4695,
21-A Dariyagunj,; New Delhi – 110 002**

LESSONS PRESCRIBED :

1. Aurangzeb ki Aakhari Raat
2. Laksmi Ka Swagat
3. Basant Ritu ka Naatak
4. Bahut Bada Sawal

II. SHORT STORIES (Non- Detailed Study): SWARNA MANJARI

**Edited by: Dr. Chitti. Annapurna Rajeswari Publications 21/3, Mothilal
Street, (Opp. Ranganathan Street), T. Nagar, Chennai – 600 017.**

LESSONS PRESCRIBED :

1. Mukthidhan
2. Mithayeewala
3. Seb aur Dev
4. Vivah ki Teen Kathayen

III. TRANSLATION PRACTICE : (English to Hindi) BOOKS FOR REFERENCE :

1. **Prayojan Moolak Hindi** : Dr. Syed Rahamathulla Poornima Prakashan, 4/7, Begum III Street, Royapettah, Chennai – 14.
2. **Anuvad Abhyas Part III** : Dakshin Bharat Hindi Prachar Sabha T. Nagar, Chennai -17.

UNITISED SYLLABUS

UNIT – I

1. Aurangzeb ki Aakhiri Raat
2. Mukthidhan
3. Practice of Annotation Writing
4. Practice of Summary and Literary evaluation Writing

UNIT – II

1. Laksmi ka Swagat
2. Mithayeewala
3. Practice of Annotation Writing
4. Practice of Summary and Literary evaluation Writing

UNIT-III

1. Basant Ritu ka Natak
2. Seb Aur Dev
3. Practice of Annotation Writing
4. Practice of Summary and Literary evaluation Writing

UNIT-IV

1. Bahut Bada Sawal
2. Vivah ki Teen Kathayen
3. Practice of Annotation Writing
4. Practice of Summary and Literary evaluation Writing

UNIT-V

1. Translation Practice. (English to Hindi)

LEARNING OUTCOME:

1. Understand the role of Hindi short stories and One Act Play in the development of the society.
2. Knowledge about the importance of cultural, social and moral responsibility of human beings.
3. Enculcating the habit of book reading to gain knowledge of vocabularies.
4. Understanding the importance of art of translation.

FOUNDATION COURSE IN FRENCH Prescribed text and grammar-II

CODE: CLK2T

SEMESTER: II

HOURS : 60

Course Objectives In teaching French we aim to

- provide the learners with a basic knowledge of grammar and gradually give them an insight into the culture and literature of France
- enable them to comprehend the nuances of the language so they are better equipped to express themselves in French
- discover another world , another people , another way of life . -make them more accepting of people who differ from them

Unité 7 -

c'est où ? Demander et indiquer une direction - localiser (près de, en face de ...)

Unité 8 -

N'oubliez pas ! Exprimer l'obligation ou l'interdit - Conseiller

Unité 9 -

Belle vue sur la mer ! Décrire un lieu - situer - se situer dans le temps

Unité 10 -

Quel beau voyage ! Raconter - décrire les étapes d'une action - exprimer l'intensité et la quantité - interroger

Unité 11 -

oh! Joli! Décrire quelqu'un - comparer - exprimer l'accord ou le désaccord - se situer dans le temps

Unité 12 -

Et après ? Parler de l'avenir - exprimer des souhaits - décrire quelqu'un

Learning Outcome : Learners are able

- to comprehend and express themselves well
- to have an interest to look into another world
- to improve communication skills
- to perform well in the University Exams .

REFERENCE BOOKS:

> Régine Mérieux & Yves Loiseau, Latitudes 1, Paris, Didier, 2017 (Units 7-12 only)

Recommend text - Not applicable

COMMUNICATIVE ENGLISH - II

CODE: LZ12A

SEMESTER: II

HOURS : 90

Course Objectives:

- To train students on functional English including language proficiency[1]Grammar & Vocabulary building.
- To equip them with essential career/job oriented skills - Presentation (PPT techniques), formal communication (email, report writing, etc)
- To teach them formal meeting etiquettes: both face-face and virtual mode.
- To prep students to face interviews.
- Encourage and guide students on opinion writing, reviews and feature writing.

Unit I

1. Listening and Speaking

- a. Listening and responding to complaints (formal situation)
- b. Listening to problems and offering solutions (informal)

2. Reading and writing

- a. Reading aloud (brief motivational anecdotes)
- b. Writing a paragraph on a proverbial expression/motivational idea.

3. Word Power/Vocabulary

- a. Synonyms & Antonyms

4. Grammar in Context

- Adverbs
- Prepositions

Unit II

1. Listening and Speaking

- a. Listening to famous speeches and poems
- b. Making short speeches- Formal: welcome speech and vote of thanks. Informal occasions- Farewell party, graduation speech

2. Reading and Writing

- a. Writing opinion pieces (could be on travel, food, film / book reviews or on any contemporary topic)
- b. Reading poetry
 - b.i. Reading aloud: (Intonation and Voice Modulation)
 - b.ii. Identifying and using figures of speech - simile, metaphor, personification etc.

3. Word Power a. Idioms & Phrases

4. Grammar in Context Conjunctions and Interjections

Unit III

1. Listening and Speaking

- a. Listening to Ted talks
- b. Making short presentations – Formal presentation with PPT, analytical presentation of graphs and reports of multiple kinds
- c. Interactions during and after the presentations

2. Reading and writing

- a. Writing emails of complaint
- b. Reading aloud famous speeches

3. Word Power a. One Word Substitution

4. Grammar in Context: Sentence Patterns

Unit IV

1. Listening and Speaking

- a. Participating in a meeting: face to face and online
- b. Listening with courtesy and adding ideas and giving opinions during the meeting and making concluding remarks.

2. Reading and Writing

- a. Reading visual texts – advertisements
- b. Preparing first drafts of short assignments

3. Word Power a. Denotation and Connotation

4. Grammar in Context: Sentence Types

Unit V

1. Listening and Speaking

- a. Informal interview for feature writing
- b. Listening and responding to questions at a formal interview

2. Reading and Writing

- a. Writing letters of application
- b. Readers' Theatre (Script Reading)
- c. Dramatizing everyday situations/social issues through skits. (writing scripts and performing)

3. Word Power

- a. Collocation

4. Grammar in Context: Working With Clauses

Learning outcome:

- Students show progress in language proficiency.
- Better equipped with necessary job skills.
- Show confidence to face job interviews.
- Encouraged to voice their thoughts, students began to express themselves through blog writing, articles contribution, online reviewing of products and films.
- Show better understanding of nuances in formal communication and etiquettes.

Recommended Book:

Communicative English - Semester II - E book by Tamil Nadu State Council For Higher Education (TANSCH) SYLLABUS Semester II

CORE-III: ADVANCED FINANCIAL ACCOUNTING

CODE: CZ22A

SEMESTER: II

HOURS : 90

COURSE OBJECTIVES:

- To enable the students to understand the system of preparing financial statements for various types of organisation
- To study the concepts of Partnership Accounting Procedures in Dissolution.
- To familiarize students with the financial reporting standards

Unit I: Branch Accounts

Dependent Branches - Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded)

Unit II: Departmental Accounts

Basis of Allocation of Expenses – Calculation of Profit - Inter-departmental Transfer at cost or Selling Price.

Unit III: Partnership Accounts

Admission of a Partner – Retirement of a Partner – Death of a Partner.

Unit IV: Partnership Accounts

Dissolution of a Partnership Firm – Insolvency of a Partner – Insolvency of all Partners Piecemeal Distribution of cash in case of Liquidation of Partnership Firm.

Unit V: Accounting Standards for financial reporting

Objectives and uses of financial statements for users-Role of accounting standards Development of accounting standards in India- Requirements of international accounting standards - Role of developing IFRS- IFRS adoption or convergence in India- Implementation plan in India- Ind AS-Difference between Ind AS and IFRS.

LEARNING OUTCOMES:

- Students can explain Accounting principles in Partnership with respect to Admission, Retirement and Death of a partner
- Use the principles of Garner Vs Murray in cases of Insolvency of Partners
- Students will develop an insight into Accounting standards & IFRS

REFERENCE BOOKS:

1. Reddy, T. S & Murthy, A. Financial Accounting, Margham Publications, Chennai.
2. Shukla & Grewal, Advanced Accounting, S. Chand & Co., New Delhi.
3. Tulsian P.C.-Financial Accounting.

CORE-IV: PRINCIPLES OF MANAGEMENT

CODE: CZ22B

SEMESTER: II

HOURS : 90

COURSE OBJECTIVES:

- To understand the significance of the management in Business and its functions.
- To develop knowledge on different types of Organisations and the various elements of staffing.
- To expose students to the importance of Directing techniques, Communication & Control.

Unit I: Introduction

Definition – Importance – Nature and Scope of Management – Process of Management - Role and functions of Managers - Levels of Management Scientific Management Contributions to Management by different Schools of thought.

Unit II: Planning

Nature – Importance -Types of Planning - Steps in planning - Objectives of Planning – Policies - Decision making Process-Types of Decisions. HRM- Meaning, -Nature and scope of HRM.

Unit III: Organization

Meaning and Types of organizations - Principles – Formal and Informal organization - Organisation Structure – Span of Control – Departmentalisation – Basis - Meaning and Importance of Departmentalisation. Policies - Meaning and Types – Procedures - Forecasting.

Unit IV: Authority and Responsibility

Authority – Definition – Sources – Limitations – Difference between Authority and Responsibility – Delegation of Authority – Meaning – Principles and importance – Centralisation Vs Decentralisation Leadership & Communication

Unit V: Direction

Co-ordination & Control Direction – Nature - Purpose. Co-ordination – Need – Types and Techniques – Requisites for Excellent Co-ordination. Controlling – Meaning – Importance – Control Process.

LEARNING OUTCOMES:

- Students will gain knowledge on the notions of Planning and Decision- making.
- Students will be able to outline the concepts of Organising with respect to Authority relationships, Delegation and Decentralisation.
- Students can appreciate the principles and concepts of Communication and control.

REFERENCE BOOKS:

1. Tripathi, P.C. & Reddy, P.N. Principles of Management, Tata McGraw Hill, New Delhi.
2. Gupta, C.B. Management Theory & Practice, Sulthan Chand & Sons, New Delhi.
3. Prasad, L.M. Principles & Practice of Management, Sultan Chand & Sons, New Delhi.

ALLIED-II(B) : FINANCIAL ANALYTICS AND CONTROL

CODE: CA32B

SEMESTER: II

HOURS : 75

COURSE OBJECTIVES:

- To enable students understand information systems, data governance, technology-enabled finance transformation and the application of data analytics and visualization.
- To define cost behaviour and types of costs, classify costing systems
- To facilitate students' comprehend the area of supply chain management

UNIT I:

Information Systems and Data Governance Accounting information systems - Enterprise resource planning systems - Enterprise performance management systems - Data policies and procedures - Life cycle of data - Controls against security breaches

UNIT II:

Technology-Enabled Finance Transformation and Data Analytics Systems Development Life Cycle — Process automation - Innovative applications - Business intelligence - Data mining - Analytic tools - Data visualization

UNIT III:

Cost Measurement Concepts Cost behavior and cost objects - Actual and normal costs - Standard costs - Absorption (full) costing - Variable (direct) costing - Joint and by-product costing- Job order costing - Process costing - Activity-based costing - Life-cycle costing - Fixed and variable overhead

expenses - Plant-wide versus departmental overhead - Determination of allocation base - Allocation of service department costs

UNIT IV:

Supply Chain Management and Business Process Improvement Lean manufacturing - Enterprise resource planning (ERP) - Theory of constraints and throughput costing - Capacity management and analysis - Value chain analysis - Value-added concepts - process analysis - Activity-based management - Continuous improvement concepts - Best practice analysis - Cost of quality analysis - Efficient accounting processes

UNIT V:

Internal Controls Internal control structure and management philosophy - Internal control policies for safeguarding and assurance - Internal control risk - Corporate governance - External audit requirements - Systems controls and security measures

LEARNING OUTCOMES:

1. Students can understand the supply chain management and business process improvement
2. Students will clearly understand governance, risk, compliance
3. Students gain knowledge on system controls and security measures for internal financial controls.

REFERENCE BOOKS:

1. Wiley CM Aexcel Learning System, Part 1: Financial Planning, Performance & Analytics
2. Cost Accounting: A Managerial Emphasis; Charles Homgren, Srikant Datar, and Madhav Rajan; Pearson
3. Core Concepts of Accounting Information Systems; Mark Simkin; Wiley

தமிழ்த்துறை
முதலாமாண்டு

NME: அடிப்படைத் தமிழ் - இரண்டாம் பருவம்

பாடத்திட்டத்தின் நோக்கம் (Objective)

தமிழ்மொழியைப் பேசவும் எழுதவும் படிக்கவும் தெரியாத மாணவர்கள் அடிப்படைத் தமிழ் பாடம் படித்துப் பயன்பெறும் நோக்கில் பாடத்திட்டம் அமைகிறது. அண்டை மாநிலங்களிலிருந்தும் பிற நாடுகளிலிருந்தும் இளங்கலை, இளம் அறிவியல் பட்டம் பெறும் மாணவர்கள் தமிழ் நாட்டின் மாநில மொழியைப் பேசவும் எழுதவும் துணைபுரியும் வகையில் பாடத்திட்டம் வடிவமைக்கப்பட்டுள்ளது.

இம்மாணவர்கள் இரண்டாம் பருவத்தில் தமிழ் மொழியிலுள்ள சிறு சிறு இலக்கியப்பகுதிகளைப் படிப்பர். சிறு கதைகள், சுற்றுலாத்தலங்கள், தமிழ் இலக்கியங்களின் வரலாறு ஆகியவற்றைப் புரிந்துகொள்ளும் நோக்கில் பாடத்திட்டம் அமைகிறது.

பாடத்திட்டம் (SYLLABUS)

அலகு -1.

நீதி நூல்கள்

1. ஆத்திச் சூடி(1-12), 2. கொன்றை வேந்தன்(1-8),

3. திருக்குறள்(5)

1. அகர முதல (1), 2. செயற்கரிய (26), 3. மனத்துக்கண் (34), 4. கற்க கசடறக்..... (391), 5. எப்பொருள் (423).

அலகு - 2.

நீதிக் கதைகள்

1. பீர்பால் கதை, 2. பரமார்த்த குரு கதை

அலகு - 3.

அறிமுகம்

அ. தமிழ் இலக்கிய வரலாறு - இலக்கியங்கள் புலவர்கள்

ஆ.தமிழக வரலாறு - வரலாற்றுச் சின்னங்கள்- சுற்றுலாத்தலங்கள்-

அலுவலகப்பெயர்கள்

இ.பழமொழிகள்.

பாடத்திட்டத்தின் பயன்கள் (Subject Outcome)

தமிழ் இலக்கியத்தின் சிறப்பினையும் தமிழ் மொழியின் சிறப்பினையும் மொழிவளத்தையும் அறிந்து கொள்ள உதவுகிறது. தமிழக மக்களின் பண்பாட்டுக்கூறுகளை உணர்ந்து கொள்ளுதல்

பாட நூல்

தமிழ் - பகுதி 4 - சென்னைப் பல்கலைக்கழகம் அடிப்படைத் தமிழுக்குப்

பாடத்திட்டங்கள் மட்டுமே வரையறுத்துள்ளது. அதை நூலாக வெளியிடவில்லை. எனவே, பாடநூல் இல்லை.

Reference book

தமிழ் - பகுதி 4 - சென்னைப் பல்கலைக்கழகம் வடிவமைத்த பாடத்திட்டங்கள் ஆகையால் குறிப்புதவிநூல் என்று தனியாக இல்லை. (Reference book not applicable)

சென்னைப் பல்கலைக்கழகம்

சிறப்புத்தமிழ் - நோக்கும் சுற்றல் பயன்பாடும்

அண்ணா ஆதர்ஷ் மகளிர் கல்லூரி, சென்னை

தமிழ்த்துறை

முதலாமாண்டு

NME: சிறப்புத் தமிழ் - இரண்டாம்பருவம்

பாடத்திட்டத்தின் நோக்கம் (Objective)

இப்பாடத்திட்டம் பள்ளிகளில் சில வகுப்புகள் வரையில் மட்டுமே தமிழைப்படித்துக் கல்லூரிகளில் பிற மொழி கற்பவர்களுக்காக வடிவமைக்கப்படுகிறது.

இங்கு தொடக்க கால செய்யுள் முதல் தற்கால புதுக்கவிதை வரை உள்ள ஒரு சில பகுதிகள் அமைந்துள்ளன. அனைத்துக் கால இலக்கியங்களின் தன்மையை உணர்ந்துகொள்ளுதல். தமிழ் இலக்கியப்பகுதியும், தமிழிலக்கிய வரலாற்றுப்பகுதியும், மொழிப்பயிற்சியும் பாடமாக அமைகிறது.

பாடத்திட்டம் (SYLLABUS)

பாடப்பகுப்பு

I. இலக்கியம்

II. அதைச் சார்ந்த தமிழிலக்கிய வரலாறு

III. மொழிப் பயிற்சி

அலகு - 1

கட்டுரை

1. பெண்ணின் பெருமை-திரு.வி.க

அலகு -2.

செய்யுள்

1. புறநானூறு - அ. கெடுகசிந்தை-ஓக்கூர் மாசாத்தியார்,
ஆ. ஈன்று புறந்தருதல் - பொன்முடியார், இ. யாதும் ஊரே -
கனியன்புங்குன்றனார்

ஈ. திருக்குறள் - வான் சிறப்பு முழுமையும்

உ. சிலப்பதிகாரம் - மங்கல வாழ்த்துப் பாடல்

ஊ. திருவாசகம் - வேண்டத்தக்கது

எ. திருவாய்மொழி - உயர்வற

ஏ. இரட்சண்ய யாத்ரிகம் (சிலுவைப்பாடு)-பாடல்எண்-1,3,4

ஐ. சீறாப்புராணம் - வானவர்க்கும்

ஓ. பாரதியார்- நல்லதோர்வீணை

அலகு -3.

இலக்கிய வரலாறு

பாடம் தழுவிய இலக்கிய வரலாறு

அலகு -4.

மொழிபெயர்ப்பு

ஆங்கிலப் பகுதியைத் தமிழாக்கம் செய்தல்

பாடத்திட்டத்தின் பயன்கள் (Subject Outcome)

தமிழ் மொழி, தமிழ் இலக்கியத்தின் தொன்மையை அறிதல். தமிழ் மக்களின் பண்பாட்டைக் கால வாரியாக உணர்ந்து கொள்ளுதல்.

மொழிபெயர்ப்புத்துறையிலும் செயலாற்ற முடியும் பாட நூல்

தமிழ் - பகுதி 4 - சென்னைப் பல்கலைக்கழகம் அடிப்படைத் தமிழுக்குப்

பாடத்திட்டங்கள் மட்டுமே வரையறுத்துள்ளது. அதை நூலாக

வெளியிடவில்லை. எனவே, பாடநூல் இல்லை.

Reference book

தமிழ் - பகுதி 4 - சென்னைப் பல்கலைக்கழகம் வடிவமைத்த

பாடத்திட்டங்கள் ஆகையால் குறிப்புதவிநூல் என்று தனியாக இல்லை.

(Reference book not applicable)

Non Major Elective: HTML LAB

CODE: SE523 SEMESTER: II HOURS: 30

OBJECTIVE:

This course introduces to the programming in HTML

LIST OF EXERCISES:

1. Write a script to create an array of 10 elements and display its contents.
2. Create a simple calculator using form fields. Have two fields for number entry and one field for the result. Allow the user to be able to use plus, minus, multiply and divide.
3. Create a document and add a link to it. When the user moves the mouse over the link, it should load the linked document on its own. (user is not required to click on the link)
4. Create a document which opens a new window without a toolbar, address bar or a status bar that unloads itself after one minute.
5. Design an HTML page that includes document structure tags, title, line break, multiple headings and link to e-mail address.
6. Create an HTML file which is the main page with an image and some text messages along with hyperlinks which is linked to various pages. The navigation should be such that the links take you to the appropriate page and then back to the main page.
7. Create a HTML page to demonstrate the usage of Frames. Choose the content of the page on your own.
8. Design an application for pay slip through HTML forms.

OUTCOME:

To implement modern Web pages with HTML.

**PROFESSIONAL ENGLISH FOR COMMERCE & MANAGEMENT
CODE: PZ1CB SEMESTER: II HOURS: 30**

COURSE OBJECTIVE

The language course will help learners to attain and enhance competence in the LSRW (Listening, Speaking, Reading and Writing) skills and use them effectively in the communicative contexts such as writing assignments and class activities. develop vocabulary and grammatical forms in the English language. improve writing skill by getting exposed to the latest technology in writing style such as Blogs.

UNIT 1: COMMUNICATIVE COMPETENCIES

Listening: Listening to audio text and answering questions

Speaking: Group work.

Reading: Answer the following questions based on the reading Comprehension Writing: Summary writing

Vocabulary: Register specific - Incorporated into the LSRW tasks

UNIT 2: Persuasive Communication

Listening: Listening to audio clip on persuasive communication and answer the questions given.

Speaking: Role play (formal context)
Reading: Skimming/Scanning
Writing: Process Description
Vocabulary: Register specific -Incorporated into the LSRW tasks.

UNIT 3: Digital Competence

Listening: Active Listening
Speaking: Interviews.
Reading: Reading article on Digital Competence
Writing: creating a vlog , website
Vocabulary: Register specific -Incorporated into the LSRW tasks

UNIT 4: Creativity and Imagination

Listening: Embracing Creativity in Business Communication
Speaking: Interviews.
Reading: Reading article on Digital Competence
Writing: creating a vlog , website
Vocabulary: Register specific -Incorporated into the LSRW tasks

UNIT 5:Workplace Communication– An Overview

Speaking: Making PPT
Reading & Writing: Product Profile, Writing a Circular , Writing minutes of a meeting
Writing: Writing an Introduction for an academic essay, Punctuation and Capitalization
Vocabulary: Register specific -Incorporated into the LSRW tasks.

LEARNING OUTCOME

- Upon completion of the course, the ESL learner will be able to, revamp their reading skill by exploring various genres of discipline.
- Write a research paper on their respective subject by implementing intensive and extensive reading techniques.
- Do a presentation in class enhancing their public speaking abilities integrating the subject knowledge along with the acquired presentation skills

Recommended Book: Professional English for Commerce and Management-II by Tamil Nadu State

SEMESTER III

CORPORATE ACCOUNTING

CODE: CZ23A

SEMESTER: III

HOURS: 90

Course Objectives:

1. To familiarize students with corporate accounting procedures
2. To enable the students to acquire conceptual knowledge about the preparation of the company accounts in specified format.
3. To ensure the students understand the concept of valuation of Goodwill and shares

UNIT – I Share Capital

Issue of Shares - Types of Shares – Forfeiture of Shares- Reissue of Shares- Redemption of Preference Shares.

UNIT – II Debentures & Underwriting

Issue of Debentures – Redemption of Debentures- Profit prior to incorporation. Underwriting of Shares & Debentures.

UNIT – III Final Accounts

Final Accounts - Preparation of Profit & Loss account and Balance sheet- Managerial Remuneration.

UNIT –IV Valuation of Goodwill & Shares

Valuation of Goodwill & Shares – Meaning – Methods of valuation.

UNIT – V Accounting for Insurance Companies

Insurance Accounts- Types- Final accounts of Life Insurance- Profit determination of Life Insurance

LEARNING OUTCOMES:

1. The students will learn the accounting procedures of corporate undertaking and their financial statement preparations
2. Students' will familiarize with the preparation of accounting for insurance company.
3. Students will expertise in valuation of Goodwill and shares

REFERENCE BOOK :

1. Jain,S.P & Narang,N.L., Advanced Accounting, Kalyani Publications.
2. Shukla &Grewal & Gupta ,Advanced Accounting ,S. Chand & Co., New Delhi
3. ReddyT.S.&Murthy ,A ,Corporate Accounting ,Margham Publications, Chennai.

CORE-VI: FINANCIAL REPORTING

CODE:CA23A SEMESTER: III HOURS: 75

Course Objectives:

1. To understand the financial accounting and reporting frameworks used by business enterprises globally (including US GAAP and IFRS).
2. To acquire skills required to apply the knowledge of accounting principles (per US GAAP and IFRS) in performing financial reporting and other tasks as corporate finance professionals.
3. To appreciate the global practices in valuation of intangible assets

UNIT I: Financial Statements (per US GAAP and IFRS)

Balance sheet - income statement - Statement of Comprehensive Income - Statement of changes in equity - Statement of cash flows - Integrated reporting

UNIT II: Revenue Recognition (per US GAAP and IFRS)

5-Step approach to Revenue Recognition - Certain Customer's Rights & Obligations – Specific Arrangements - Matching principle, Accruals & Deferrals, Adjusting Journal Entries

UNIT III: Current Assets and Current Liabilities (per US GAAP and IFRS)

Cash & Cash Equivalents - Accounts Receivable - Notes Receivable - Transfers & Servicing of Financial Assets - Accounts Payable - Employee-related Expenses Payable – Determining Inventory & Cost of Goods Sold - Inventory Valuation - Inventory Estimation Methods

UNIT IV: Asset Valuation and Valuation of Liabilities (per US GAAP and IFRS)

Acquisition of Fixed Assets - Capitalization of Interest - Costs Incurred After Acquisition - Depreciation - Impairment - Asset Retirement Obligation - Disposal & Involuntary Conversions - Knowledge-based intangibles (R&D, software) - Legal rights based intangibles (patent, copyright, trademark, franchise, license, leasehold improvements) - Goodwill - Leasehold Assets & Liabilities - Deferred Taxes

UNIT V: Equity transactions (per US GAAP and IFRS)

Paid-in capital - Retained earnings - Accumulated other comprehensive income – Stock dividends and stock splits - Stock options - Business Combinations & Consolidations - Differences between US GAAP and IFRS

LEARNING OUTCOMES:

1. Students would get exposure to the US GAAP and IFRS
2. Students would appreciate various financial transactions covering Assets, both tangible and intangible and equity transactions
3. Students can easily apprehend the international accounting transactions

REFERENCE BOOKS:

1. Wiley CMAexcel Learning System, Part 1: Financial Planning, Performance & Analytics
2. Intermediate Accounting; Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield- Wiley
3. Advanced Accounting; Joe Ben Hoyle, Thomas Schaefer, Timothy Doupnik; McGraw Hill

**CORE-VII: BANKING THEORY LAW AND PRACTICE
CODE: CZ23C SEMESTER: III HOURS: 75**

Course Objectives:

1. To compare and understand the concepts and structuring of Indian Banking System
2. To identify the various reforms and innovations in the Banking sector
3. To enable students in identifying the various reforms, grievances and updated E-Banking services available.

UNIT-I : Introduction to Banking : History of Banking- Components of Indian banking -Indian Banking System-Phases of development-Banking structure in India-Payment banks and small banks-Commercial Banking Definition-Classification of banks. Banking System- Universal banking-Commercial Banking functions-Role of Banks in Economic Development. Central Banking-Definition –Need Principles- Central Banking Vs Commercial banking-Functions of Central bank.

UNIT-II: RBI : Establishment-objective-Legal framework-Functions-SBI-Origin and History-Establishment Indian subsidiaries-Foreign subsidiaries-Non-Banking-Subsidiaries-Personal banking International banking-Trade Financing-Correspondent banking. Co-operative banks-Meaning and definition-Features-Co-operative banks vs Commercial banks-Structure.-NBFC-Role of NBFCRBI Regulations-Financial sector reforms-Sukhmoy

committee 1985-Narasimham committee I and II-Prudential norms: capital adequacy norms-classification of assets and provisioning.

UNIT-III: E-Banking : Meaning-Services-e-banking and Financial services -Initiatives-Opportunities-Internet banking Meaning-Internetbanking Traditional banking-Services-Drawbacks-Frauds in Internet banking. Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM Evolution -Concept-Features - Types-. Electronic money-Meaning-Categories-Merits One-moneyElectronicFunds Transfer (EFT)system - Meaning-Steps–Benefits-Monetary policies- final sector reforms- sakmoy chakravarty committee 1985-Narasimham Committee I & II prudential norms capital adequacy norms- classification of assets & provisionary meaning Structure of Interest rates (short and long term)-impacts on saving and borrowings.

UNIT IV: Bank Account : Opening – Types of Accounts-FDR-Steps in opening Account-Saving vs Current Account- ‘Donatio Mortis Causa’ - Passbook-Bank Customer Relationship-Special Types of currents-KYC norms. Bank Lending –Lending Sources-Bank Lending Principles-Forms of lending-Loan evaluation process-securities of lending-Factors influencing bank lending – Negotiable Instruments –Meaning –Characteristics-Types. Crossing –Definition –Objectives-Crossing and negotiability-Consequences of Crossing.

UNIT-V: 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-Dishonoring of Cheques-Discharge of paying banks Payments of a crossed cheque payment. Collecting bankers-Statutory protection under section 85-Refusal of cheques Payment. Collecting Banker-Statutory protection under section 131- Collecting bankers’ duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer grievances-Grievance redressal –Banking Ombudsman.

LEARNING OUTCOMES:

1. Students develop their knowledge in grasping the conduct of monetary policy and its effect on the interest rate, credit availability, prices, and the inflation rate.
2. Students will learn the various importance to be updated on the developments of the banking sector and practice the same.
3. Students will be able to elucidate the broad functions of banks

REFERENCE BOOKS:

1. Maheswari, S.N. Banking Theory Law and Practice, Kalyani Publications, 2011, Mumbai.
2. Santhanam.B, Banking Theory Law and Practice, Margam Publications.
3. Nirmala Prasad, Banking and Financial Services, Himalaya Publications.

CORE-VIII: MARKETING CODE:CZ23D SEMESTER: III HOURS: 75

Course Objectives:

1. To understand the concepts and functioning of Indian Marketing Management
2. To learn about various tools used by marketing managers in decision situations.
3. To understand the marketing environment and recent trends in the marketing system.

UNIT I

Introduction to Marketing –Meaning – Definition and Functions of Marketing – Marketing Orientation – Role and Importance of Marketing – Classification of Markets

UNIT II

Market Segmentation – Concept – Benefits – Basis and Levels. Introduction to Consumer Behaviour – Need for study – Consumer buying decision process – Buying motives.

UNIT III

Marketing mix. Product – Meaning – Introduction to Stages of New Product Development – Types – Introduction to PLC – Product Mix – Price – Pricing Policies and Methods.

UNIT IV

Channels of Distribution (Levels) – Channel Members – Promotion – Communication Mix – Basics of Advertising, Sales promotion and personal selling.

UNIT V

Recent Trends in Marketing. A Basic understanding of E – Marketing, Consumerism, Market Research, MIS and Marketing Regulations.

Out Comes:

1. Students will have a wider understanding of conceptual framework in marketing.
2. Students will demonstrate effective understanding of relevant functional areas of marketing and its applications.
3. Students will master the various analytical skills in identifying and resolving the problems pertaining to marketing management.

REFERENCE BOOKS:

1. Dawn iacobucci , Anupama Vohra – Marketing Management – CENGAGE, New Delhi.
2. Marketing Management by Rajan Saxena
3. Principles of Marketing by Philip Kotler

ALLIED-III(A): BUSINESS STATISTICS **CODE:CZ33A SEMESTER: III HOURS: 90**

Course Objectives:

1. To understand fundamental concepts in business statistics.
2. To develop Basic skills for quantitative application in business situations.
3. To Demonstrate skill in data management

UNIT-I

Introduction Meaning and Definition of Statistics- Collection and Tabulation of Statistical Data Presentation of Statistical Data-Graphs and Diagrams

UNIT-II

Measures of Central Tendency and Measures of Variation Measures of Central Tendency- Arithmetic Mean, Median, Mode, Harmonic Mean and Geometric Mean. Measures of Variation- Standard Deviation -Mean Deviation- Quartile Deviation-Skewness and Kurtosis- Lorenz Curve

UNIT-III

Correlation and Regression Analysis Simple Correlation-Scatter Diagram- Karl Pearson's Correlation- Spearman's Rank Correlation- Regression- Meaning-Linear Regression.

UNIT- IV

Time Series Analysis of Time Series-Causes of Variation in Time Series Data -Components of Time Series- Additive and Multiplicative Models- Determination of Trend By Semi Average, Moving Average and Least Square(Linear Second Degree And Exponential) Methods Computation of Seasonal Indices By Simple Average, Ratio to Moving Average, Ratio to Trend and Link Relative Methods

UNIT-V

Index Numbers Meaning and Types of Index Numbers-Problems in Construction of Index Numbers Methods of Construction of Price and Quantity Indices- Test of Adequacy- Errors in Index Numbers- Chain Base Index Numbers- Base Shifting -Splicing -Deflation -Customer Price Index and Its Uses- Statistical Quality Control

LEARNING OUTCOMES:

1. Students would Understand, interpret and apply correlation simple linear regression and apply in business decision making
2. Students would Understand the usage of Time series and Index numbers in management decisions.
3. Acquaintance on fitting of trend by Moving Average method, measurement of Seasonal Indices by Ratio-to-Trend , Ratio-to-Moving Average and Link Relative methods.

REFERENCE BOOKS:

1. Dhingra IC & MP Gupta, Lectures In Business Statistics, Sultan chand and Sons, New Delhi 2009
2. Gupta SP and Archana Agarwal, Business Statistics (Statistical Methods) Sultan chand and Sons, New Delhi, 9th Edition 2013
3. Gupta SC, Fundamentals of Statistics, Himalaya Publishing House

COMPUTING SKILLS – LEVEL I

CODE: TSSE1 SEMESTER: III HOURS: 30

COURSE OBJECTIVES:

- The major objective in introducing the course is to impart hands on training to students in Microsoft Office essentials like MS Word, MS Excel and MS Access.
- The course is basic course offered at two levels exclusively meant for students with no computer knowledge.
- Course is designed as apractical oriented course and not for chalk and board teaching.

Pre- requisite : NIL

Unit 1 : Introduction to computers – classification of computers; Computers inside – Hardware(processing, memory i/o, storage etc), Software (Systems, application); Operating Systems – DOS, LINUX, UNIX, Windows ; Programming – Overview, need and skills; Networking Basics; Virus; Hacking

Unit 2 : Word processing - Operating of word documents like open, close, save, print ; Editing Text – tools, formatting , bullets, layout ; Navigating word – Keyword, mouse, document formatting ; paragraph alignment - indentation, headers, footers, numbering; printing – preview, options

Unit 3 : File Management – Importance of file management, backing of files, files and folders- editing, deleting, retrieving, renaming, subfolders; Manipulating windows – minimize, maximize; power point basics- terminology- templates, viewing

Unit 4 : Spreadsheets – MS Excel – opening, entering text and data, formatting, navigating; Formulas- entering, handling and copying; charts- creating, formatting and printing, header and footer, centering of data; printing

Unit 5 : Networking - Internet explorer; www – working, browsing, searching, saving; bookmark – features, favorite, create, delete ; printing webpage; email – creating, receiving, reading and sending messages

Note – Unit 2 -5 are to be taught as practical with hands on experience

REFERENCE BOOKS:

1. Introduction to Computers – Peter Norton, Tata McGraw-Hill, India
2. Microsoft 2003 – Jennifer Ackerman Kettel et al., Tata Mc-Graw Hill, India
3. Working In Microsoft office 2006– Ron Mansfield , Tata Mc-Graw Hill, India

SEMESTER IV

**CORE- IX: ADVANCED CORPORATE ACCOUNTING
CODE: CZ24A SEMESTER: IV HOURS: 90**

Course Objectives:

1. To Enable students in acquiring knowledge about company accounts and understanding the accounting treatment.
2. To Develop the application skills to calculate profit and loss account, consolidated balance sheet of holding companies, preparation of balance sheet of banking and insurance companies.
3. To Gain confidence in preparation of company accounts, bank accounts, insurance company accounts, holding company accounts independently.

UNIT I: Internal Reconstruction

Meaning - Alteration of share capital – Accounting Procedures.

UNIT II: Amalgamation, Absorption & External Reconstruction

Meaning- Amalgamation in the nature of Merger, Purchase - External Reconstruction – Applicability of AS 14- Calculation of Purchase consideration (all methods) – Journal Entries in the books of Transferor and Transferee Companies, Revised Balance Sheet (excluding inter - company holdings)

UNIT III: Liquidation

Meaning – Preparation of Liquidator’s Final Statement of Accounts – Calculation of Liquidator Remuneration.

UNIT IV: Consolidation

Holding Company –Subsidiary company - Meaning – Preparation of Consolidated Final Statement of Accounts.

UNIT V: Accounting For Banking Companies

Bank accounts - Concept of Non-Performing Assets (NPA)-Preparation of Profit and Loss Account - Asset classification - Preparation of Balance Sheet.

LEARNING OUTCOMES:

1. The students will be able to understand the procedures of corporate restructuring and to prepare the various accounting statements
2. Students can prepare the accounts of companies undergoing amalgamation and external reconstruction
3. Enables the students to prepare liquidators final statements of accounts.

REFERENCE BOOKS:

1. Jain, S.P. & Narang K.L., Advanced Accounts – Kalyani Publishers.
2. Reddy, T.S & Murthy, A, Corporate Accounting, Margham Publications, Chennai.
3. Shukla, M.C. & Grewal, J.S, Advanced Accounts, S.Chand and Company, NewDelhi

CORE-X: CORPORATE AND BUSINESS LAW
CODE: CA24A SEMESTER: IV HOURS: 75

Course Objectives:

1. To Imbibe basic knowledge of the provisions of Indian Contract Act in relation to general principles of contract and specific contract.
2. To Gain knowledge of the provisions of the Companies Act 2013 in relation to types of companies, Memorandum of Association, Articles of Association and Administration of companies.
3. To Comprehend the classification of Directors and Meetings of companies.

UNIT I:

Indian Contract Act Formation - Nature and Elements of Contract - Classification of Contract - Contract Vs Agreement

UNIT II:

Offer - Definition - Forms of offer - Requirements of Valid Offer. Acceptance - Meaning - Legal Rules as to a valid acceptance. Consideration - Definition - Essentials - Legal Rules relating to consideration - Contracts without consideration

UNIT III:

Capacity of parties. Definition - Persons Competent to contract. Free consent - Coercion - Undue Influence - Fraud — Misrepresentation — Mistake. Legality of object — void agreement - Unlawful agreements - performance of contracts

UNIT IV:

Company - Definition - Characteristics - Lifting of corporate veil - Advantages of Incorporation - Company Law Administration - NCLT & NCLAT - Classification of companies - Formation of a Company - Memorandum and Articles of Association.

UNIT V:

Prospectus - Definition - Registration - Contents - Shelf Prospectus - Misstatement and their consequences - Share capital - Meaning - kinds - alteration of share capital - Dividend - provisions for declaration of dividend - Meetings - Kinds of Company Meetings.

LEARNING OUTCOMES:

1. Students would Understand consequences of applicability of various laws on business situations.
2. Students can analyse the framework within which business activities shall be carried out.
3. They are acquainted with the legal aspects of formation, incorporation and administration of a company.

REFERENCE BOOKS:

- 1.Kapoor, N.D. Business Laws, Sultan Chand and Sons.
- 2.Sreenivasan, M.R.Business Laws, Margam Publications.
3. Dhandapani, M.V.Business Laws, Sultan Chand and Sons.

CORE- XI: WORKING CAPITAL MANAGEMENT **Code: CA24B SEMESTER: IV HOURS : 75**

Course Objectives:

1. To develop students' understanding and application of various principles and techniques of managing working capital or short-term corporation finance
2. To improve students' knowledge in the area of financing working capital , its approaches
3. To enable students in understanding the rationale of working capital in business

UNIT I: Introduction

Working Capital Meaning - 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.

UNIT III: Cash Management

Importance - Factors influencing Cash Balance - Determining Optimum Cash Balance - Cash Budgeting - Controlling and Monitoring Collection and disbursements.

UNIT IV: Receivables Management

Credit Policy Variables - Credit Standards - Credit period - Cash discount and Collection efforts - Credit evaluation - Control of receivables.

UNIT V: Inventory Management

Need for Inventories and Importance of its Management -Techniques for managing Inventory - Economic Order Quantity (EOQ) - Stock levels - Analysis of Investment in inventory - Selective Inventory Control - ABC, VED and FSN Analysis.

LEARNING OUTCOMES:

1. Students will have a wider understanding of the best way to manage surplus short-term funds.
2. Students would develop an insight into designing an optimal overall working capital management policy for the firm.
3. Students will master the techniques of working capital management.

REFERENCE BOOKS:

1. Hrishikes Battacharya Working Capital Management strategies and Techniques prentice hall of India 2001.
2. Joshi R.N. Cash Management, New Age International Publishers 1999.

CORE- XII: INDIRECT TAXATION

Code: CZ24D SEMESTER: IV HOURS: 75

COURSE OBJECTIVES:

1. To Acquire the basic knowledge of Indirect taxation, GST, CGST, SGST,IGST, Levy and collection of GST and Registration of GST
2. To Analyze the difference between direct and indirect taxation, advantages and procedure for registration of taxes.
3. To Evaluate the taxation structure before and after implementation of GST, types of tax rates under GST, eligibility and conditions for taking input credit.

UNIT – I Introduction

History and Objectives of Taxation – Tax System in India- Direct & Indirect Taxes – Meaning and Types – Powers of Union and State to levy taxes. Constitutional Amendments leading to introduction of GST and their importance

UNIT – II GST – Overview & Concepts

Background behind implementing GST- The need for GST- objectives of GST- Business impact Benefits of GST-SGST- CGST and IGST- Taxes covered by GST- Definitions - Scope and Coverage Scope of supply- Levy of tax- Rate Structure- Taxable Events. Types of Supplies – Composite and Mixed Supplies –Composition Levy.

UNIT – III GST Taxation/ Assessment proceedings

Return- Refunds- Input Tax Credit- Reverse charge Mechanism, Transitional Provisions composition under GST- Administrative structure of GST-Officers as per CGST Act- Officers as per SGST Act-Jurisdiction- Appointment Powers. Relevance of Cross Empowerments

UNIT-IV GST Audit

Assessment and Audit under GST- Demands and Recovery- Appeals and revision- Advance ruling Offenses and Penalties. National Anti-Profiteering Authority – GST Practitioners – eligibility and Practice and Career avenues

UNIT-V Customs duty

The custom duty- Levy and collection of customs duty- Organizations of custom departments Officers of customs- powers- Appellate Machinery- Infringement of the Law-Offenses and Penalties- Exemptions from duty customs duty drawback- duties free Zones. Export incentive schemes

LEARNING OUTCOMES:

1. The students will understand the concepts of Indirect taxation, types and Assessment procedures.
2. Students would compute the amount of CGST, SGST and IGST payable after considering the eligible input tax credit.
3. Students will expertise in the field of GST registration.

REFERENCE BOOKS:

1. Shilpi Sahi – Concepts Building Approaches to Goods and Services Tax (GST), & Customs Law - CENGAGE , New Delhi
2. Sweta Jain GST law and practice Taxmann Publishers, July 2017
3. V.S.Daty – GST- Input Tax Credi- Taxman Publishers, second edition August 2017

ALLIED-IV(A)ELEMENTS OF OPERATIONS RESEARCH

CODE: CZ34A SEMESTER: IV HOURS: 90

Course Objective :

1. To impart knowledge in concepts and tools of Operation Research
2. To understand mathematical models used in Operations Research
3. To apply these techniques constructively to make effective business decisions

UNIT I : Introduction

Operations Research- Meaning-Definition - Origin and History- Characteristic Features –Need-Scope –Steps- Techniques- Application- Limitations

UNIT II : Linear Programming Problem LPP

Meaning- Requirements- Assumptions- Applications- Formulating LPP –Advantages & Limitations Formulating LP Model (Simple Problems Only)

UNIT III: Methods Of LPP

Obtaining Optimal Solution for Linear Programming Problem (LPP)-Graphical Method - Problems --Simplex Method for Type of LPP and for Slack Variable Case –Maximization Function -Minimization Function (Simple Problem Only)

UNIT IV : Transportation Problems

Meaning –(Initial Basic Feasible Solution)Assumptions -Degenerate Solution -North –West Corner Method- Least Cost Method -Vogels Approximation Method -Assignment ProblemsFeatures -Transportation Problem Vs Assignment Problem -Hungarian Method (Simple Problems Only)

UNIT V: Game Theory

Meaning- Types of Games- Basic Assumptions- Finding Value of Game for Pure Strategy -Mixed Strategy -Indeterminate Matrix and Average Method -Graphical Method –Pure Strategy- Saddle Point Payoff Matrix Value of Game (Simple Problems Only)

LEARNING OUTCOMES:

1. The students get knowledge about the scope and application of operations research in business and industry.
2. Exposes the student to use of various scientific tools and models.
3. To get knowledge about various decision making through OR models

REFERENCE BOOKS:

1. M.Sreenivasa Reddy – Operations Research – CENGAGE , New Delhi
2. S.Gurusamy–Elements of Operations Research–Vijay Nicole Imprints private Limited, Chennai
3. Agarwal NP and Sonia Agarwal, Operations Research and Quantitative Techniques, RBSA Publishers, New Delhi ,2009
4. Kapoor V.K, Operations Research Techniques For Management,Sultan Chand And Sons, 2012 New Delhi

ENVIRONMENTAL STUDIES PROGRAMME

CODE: ENV4B

SEMESTER: III & IV

HOURS: 30

UNIT-I: Introduction to Environmental Studies Multidisciplinary nature of environmental studies; Scope and importance; concept of sustainability and sustainable development.

UNIT-II : Ecosystem

What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: Food chains, food webs and ecological succession, Case studies of the following ecosystem:

a) Forest ecosystem b) Grassland ecosystem c) Desert ecosystem d) Aquatic ecosystem (ponds, stream, lakes, rivers, ocean, estuaries)

UNIT III: Natural Resources : Renewable and Non – renewable Resources Land resources and landuse change:

Land degradation, soil erosion and desertification.

Deforestation : Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations.

Water : Use and over –exploitation of surface and ground water, floods, droughts, conflicts over water (international and inter-state).

Energy resources : Renewable and non renewable energy sources, use of alternate energy sources, growing energy needs, case studies.

UNIT IV: Biodiversity and Conservation

- Levels of biological diversity: genetics, species and ecosystem diversity, Biogeographic zones of India: Biodiversity patterns and global biodiversity hot spots
- India as a mega- biodiversity nation, Endangered and endemic species of India.
- Threats to biodiversity: Habitat loss, poaching of wildlife, man- wildlife conflicts, biological invasions; Conservations of biodiversity: In-situ and Ex-situ Conservation of biodiversity.
- Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.

UNIT V: Environmental

- Pollution Environmental pollution: types, causes, effects and controls: Air, Water, soil and noise Pollution.
- Nuclear hazards and human health risks
- Solid waste management: Control measures of urban and industrial waste

- Pollution case studies.

UNIT VI: Environmental Policies & Practices

- Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture
- Environment Laws: Environment Protection Act, Air (Prevention & Control of Pollution) Act; Water (Prevention and Control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD).
- Nature reserves, tribal populations and rights, and human Wildlife conflicts in Indian context.

UNIT VII: Human Communities and the Environment

- Human population growth, impacts on environment, human health and welfare.
- Resettlement and rehabilitation of projects affected persons; case studies.
- Disaster management: floods, earthquake, cyclone and landslides. Environmental movements : Chipko, Silent Valley, Bishnois of Rajasthan.
 - Environmental ethics : Role of Indian and other religions and cultures in environmental conservation.
 - Environmental communication and public awareness, case studies(e.g. CNG Vehicles in Delhi)

UNIT VIII: Field Work

- Visit to an area to document environmental assets: river / forest/ flora/ fauna etc.
- Visit to a local polluted site – Urban / Rural/ Industrial/ Agricultural.
- Study of common plants, insects, birds and basic principles of identification.
- Study of simple ecosystem- pond, river, Delhi Ridge etc.

REFERENCE BOOKS:

1. Carson , R. 2002.Silent Spring, Houghton Mifflin Harcourt.
2. Gadgil , M.,& Guha, R. 1993.This Fissured Land: An Ecological History of India. Univ.of California Press.
3. Glesson, B. and Low, N.(eds.)1999. Global Ethics and Environment, London, Routledge

COMPUTING SKILLS – LEVEL II

CODE: TSSE1 SEMESTER: IV HOURS: 30

COURSE OBJECTIVES:

- The major objective in introducing the course is to impart hands on training to students in Microsoft Office essentials like MS Word, MS Excel and MS Access.
- The course is basic course offered at two levels exclusively meant for students with no computer knowledge.
- Course is designed as apractical oriented course and not for chalk and board teaching.

Pre- requisite : Essentials of Microsoft office as given in Level I

Unit 1 : Word processing - Auto formatting; Paragraph and character styles – creating , modifying and using styles; Templates – modifying, attaching and controlling; Tables and columns - creating, manipulating and formulating; mail merge; labels- creating

Unit 2 : Data Management – MS Access - Introduction, concepts and terms; database and tables-creating, data types, editing fields, renaming, resizing of fields, finding, sorting and displaying of data –printing

Unit 3 : Spreadsheets – MS Excel – Worksheets – moving, copying, sorting, inserting of cells, rows, columns; Charts – creating, editing, adding, rotating, printing, deleting and controlling; graphics-creating and placing, drawing lines and shapes; using multiple worksheets ;printing

Unit 4 : Presentations – Power point- starting, browsing and saving, creating, editing, formatting of text and paragraphs, inserting tables and charts; Presentation through slides, handouts and printing.

Unit 5 : Graphics and Multimedia - Clip art – create and insert; shapes- draw, insert and copy; create a flow Note – Unit 1 -5 are to be taught as practical with hands on experience

REFERENCE BOOKS:

1. Introduction to Computers – Peter Norton, Tata McGraw-Hill, India
2. Microsoft 2003 – Jennifer Ackerman Kettel et al., Tata Mc-Graw Hill, India
3. Working In Microsoft office 2006– Ron Mansfield , Tata Mc-Graw Hill, India

SEMESTER V

CORE-XIII: ELEMENTS OF COST ACCOUNTING

CODE: SEMESTER: V HOURS: 90

COURSE OBJECTIVES:

- To learn the concepts and principles of cost accounting
- To understand the control of cost relating to various material losses, labour
- To acquire knowledge on overhead costing involving classification, allocation, apportionment and absorption 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. Reconciliation of Cost and Financial Accounts - Unit Costing- Job Costing.

UNIT III:

Material Costing Material Control – Meaning and Objectives – Purchase of Materials – Stock Levels of Materials – EOQ – Stores Records – ABC Analysis – Issue of Materials – Methods of Issue – FIFO – LIFO – HIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method – Standard and Inflated Price 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 - Idletime – Overtime – Labour Turnover - Meaning, Causes and Measurement.

UNIT V:

Overheads Costing Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Allocation – Absorption of Overheads - Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.

LEARNING OUTCOMES:

- Students can Prepare the statement of Cost and understand the control of cost
- Compute the Labour cost under various remuneration schemes
- Analyse the different methods in computation and apportionment of Overheads cost

REFERENCE BOOKS:

1. Murthy A & GurusamyS, Cost Accounting, Vijay Nicole Imprints Pvt .Ltd .Chennai
2. Reddy, T.S. and Hariprasad Reddy, Y, Cost Accounting, Margam Publications
3. Jain, S.P & Narang, K.L., Cost Accounting, Kalyani Publishers

CORE-XIV: PRACTICAL AUDITING

CODE: SEMESTER: V HOURS: 90

COURSE OBJECTIVES:

- To understand the concepts and principles of Auditing.
- To learn the various techniques of Vouching and verification of assets and liabilities
- To enhance the knowledge on the preparation of Audit report and Electronic Data Processing

UNIT I: Introduction

Meaning and Definition of Auditing – Distinction between Auditing and Accounting - Objectives - Advantages and Limitations of Audit - Scope of Audit - Classifications of Audit – Audit Planning - Meaning. Audit programme – Meaning – Objectives and Contents. Audit Note Book, contents, Usefulness of Audit Note Book - Audit working papers - meaning. Ownership and Custody – Test checking and Routine checking - Meaning. Internal control – Meaning – Definition – Objectives – Technique for evaluation of Internal Control System. Internal check – Meaning – Objectives difference between Internal control, Internal check and Internal Audit.

UNIT II: Vouching and Verification

Vouching – Meaning and Definitions - Objectives. Trading Transactions – Audit of Ledger - Scrutinizing of ledgers – Vouching of cash Receipts and Payments - Vouching of outstanding Assets and Liabilities – Verification – Meaning - Objectives and Process – Valuation of Assets and liabilities – Distinction between Verification and Valuation.

UNIT III: Audit and Accounting Standards

Types of Audit – Statutory Audit – Concurrent Audit – Stock Audit – Cost Audit – Secretarial Audit – CAG Audit – Management Audit. Accounting Standards – Standards on Auditing Standards on Internal Audit – Penal Provisions – Role of National Financial Reporting Authority (NFRA)

UNIT IV: Auditors and Audit Report

Appointment – Procedures – Eligibility and Qualifications – Powers and Duties – Rotation and Removal of Auditors – Resignation of Auditors – Remuneration of Auditors - Audit report – Preparation and presentation. Auditor’s Responsibilities and liabilities towards Shareholders, Board and Audit Committee. Restriction on other Services.

UNIT V: Recent Trends in Auditing

EDP Audit – Meaning – Division of auditing in EDP environment. Impact of Computerization on Audit Approach – Online Computer System Audit – Types of Online Computer System Audit – Audit around with the Computers – Procedure of Audit under EDP system- Green Audit Introduction

LEARNING OUTCOMES:

- Gain knowledge in the area of Internal Audit, Internal Check and Internal Control
- Can apply the techniques of Vouching and Valuation of Assets and Liabilities in Auditing
- Understand and appreciate Audit report and gain knowledge on EDP auditing

REFERENCE BOOKS:

1. Practical Auditing, B.N.Tandon, Sultan Chand and Co., NewDelhi.
2. Contemporary Auditing, Kamal Gupta, Tata McGraw Hill.
3. Practical Auditing, Dinkar Pagare, Sultan Chand & Sons
4. Sundar.K&Paari.K, Practical Auditing, VijayNicoleImprintsPvt.Ltd.Chennai

INCOME TAX LAW AND PRACTICE-I

CODE: SEMESTER: V HOURS: 90

COURSE OBJECTIVES:

- To enable students, understand the basic concepts of Income tax and provisions under the Income Tax Act,1961.
- To enlighten students with the computation of Income under the Head Salary income, House Property and Business under the head salaries.
- To provide insight into the e-filing procedure

UNIT I: INTRODUCTION

Meaning of Income – Features of Income Tax – Types – Important Definitions Under the Income Tax Act – Assessee – Types – Rates of Tax – Residential Status – Scope of Total Income–Incomes Exempt from tax.

UNIT II: Income from Salary

Definition – Allowances – Valuation of perquisites – Deductions from Salary – Gratuity – Pension – Commutation of Pension – Leave Salary – Profits in lieu of Salary - Provident Funds – Deductions under Sec. 80.

UNIT III: Income from House Property

Annual Value – Meaning and Computation – Deductions from Annual Value – Legal Provisions.

UNIT IV: Profits and Gains from Business or Profession

Income from Business or Profession – Allowable expenses – Not allowable expenses – General deductions – Provisions relating to Depreciation – Deemed Business Profits – Undisclosed incomes – Investments – Compulsory maintenance of Books of accounts – Audit of Accounts of certain persons – Special provisions for Computing Incomes on estimated basis – Computation of Income from Business or Profession.

UNIT V: E-filing & Submission of Returns

E-filing – Concept – Procedure - 26AS – TDS – Traces – Filing of Return – Various Returns – Permanent Account Number (PAN) – Usage of PAN – Concept of Transfer Pricing - Fundamentals.

LEARNING OUTCOMES:

- Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act
- Students excel in the Computation of Income under the head salaries, House property and Business
- Students would develop insight into e-filing of returns.

REFERENCE BOOKS:

1. Gaur & Narang, Income Tax Law & Practice, Kalyani Publishers.
2. Reddy, T.S. & Hariprasad Reddy, Y, Income Tax Theory, Law & Practice, Margham Publications, Chennai.
3. Murthy, A., Income Tax Law & Practice, Vijay Nicole Imprints Pvt.Ltd.Chennai

CORE-XVI: FINANCIAL MANAGEMENT

CODE: SEMESTER: V HOURS: 75

COURSE OBJECTIVES:

- To impart the basics of Financial Management for the benefit of Commerce students.
- To facilitate the understanding of the basics of investing, financing and dividend decisions.
- To enable students to know the concept of Working Capital

UNIT I: Introduction

Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Financing-Role of Financial Manager in Financial Management Financial Goals- Profit maximization Vs. Wealth maximization – Concept of Time Value of Money- Risk and Return.

UNIT II: Capital Structure and Cost of Capital

Capital Structure- Meaning- Capital Structure Theories-Definition - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite cost of capital (WACC) Capital Structure – Theories of Capital Structure - Leverage concept.

UNIT III: Dividend

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 – Hypothesis Model.

UNIT IV: Working Capital

Working Capital - Meaning and importance – Factors Influencing Working Capital –Determining (or) Forecasting of Working Capital requirements – Working Capital Operating cycle

UNIT V: Capital Budgeting

Capital Budgeting Process – Cash flow estimation- Payback period _ Accounting Rate of Return – Net Present Value (NPV) – Net Terminal Value - Internal Rate of Return – Profitability Index – Capital Budgeting under Risk- Certainty Equivalent Approach and Risk – Adjusted Discount Rate – Decision Tree Analysis.

LEARNING OUTCOMES:

- Students can apply the basics of financial management
- Apply measures of cost of capital and financial leverage to form long-term financial policies for business.
- Students can forecast the working capital requirements of an organisation.
- Student can workout the Net Present Value, Accounting Rate of Return

REFERENCE BOOKS:

1. S.N.Maheswari, Financial Management, Sultan Chand & Sons
2. Y.Khanand Jain, Financial Management, Sultan Chand & Sons
3. P.Periyasamy.P,FinancialManagement,VijayNicoleImprintsPvt.Ltd.Chennai
4. Murthy A, Financial Management, Margam Publications, Chennai

PORTFOLIO MANAGEMENT

CODE: SEMESTER: V HOURS: 90

COURSE OBJECTIVES:

- To enable the students to understand the concepts and importance of Portfolio Management
- To uncover the techniques of fundamental and technical analysis to the students
- To widen the students' understanding of Portfolio Theories

UNIT I: Introduction

Portfolio - Meaning - Objectives - Terms relating to Portfolio - Securities - Risk – Return - Introduction to Portfolio Management – Role of Portfolio Managers.

UNIT II: Value of Money

Time value- Computation of Present Value Interest Factor(PVIF), Future Value Interest Factor(FVIF), Present Value Interest Factor at an Annuity(PVIFA) - Future Value Interest Factor at an Annuity (FVIFA) Simple Problems relating to it.

UNIT III: Portfolio Analysis

Planning – Selection – Evaluation – Revision -Various Steps involved in Portfolio Development Theories relating to Portfolio Analysis.

UNIT IV: Risk & Return

Interpretation of Risk & Return – Mean – Variance Analysis - B(Beta) Measures. Portfolio Diversification – Bond Valuation.

UNIT V: Need and Importance of Portfolio Management

Portfolio Management Vs Wealth Management – Introduction to Derivatives – Futures Options – Swaps – SEBI Regulations relating to Portfolio Operations.

LEARNING OUTCOMES:

- Students will understand the basic concepts of portfolio management
- Students will foster their skills in analysing the market
- Portfolio theories would harness their exposure to the subject

REFERENCE BOOKS:

1. V.K. Bhalla- Investment Management, S Chand & Co
2. Gurusamy S, Security Analysis and Portfolio Management, Vijay Nicole Imprints, Chennai
3. Punithaathi Pandian- Security Analysis & Portfolio Management, Vikas Publishing House

VALUE EDUCATION
CODE: SEMESTER: V HOURS: 15

COURSE OBJECTIVES:

- Value are socially accepted norms to evaluate objects, persons and situations that form part and parcel of sociality.
- A value system is a set of consistent values and measures.
- Knowledge of the values are inculcated through education.
- It contributes in forming true human being, who are able to face life and make it meaningful

UNIT I: Value education-its purpose and significance in the present world – Value system – The role of culture and civilization – Holistic living – balancing the outer and inner – Body, Mind and Intellectual level – Duties and responsibilities.

UNIT II: Salient values for life – Truth, commitment, honesty and integrity, forgiveness and love, empathy and ability to sacrifice, care, unity, and inclusiveness, Self esteem and self confidence, punctuality – Time, task and resource management – Problem solving and decision making skills – Interpersonal and Intra personal relationship – Team work – Positive and creative thinking.

UNIT III: Human Rights – Universal Declaration of Human Rights – Human Rights violations – National Integration – Peace and non-violence – Dr.A P J Kalam’s ten points for enlightened citizenship – Social Values and Welfare of the citizen – The role of media in value building.

UNIT IV: Environment and Ecological balance – interdependence of all beings – living and non-living. The binding of man and nature – Environment conservation and enrichment.

UNIT V: Social Evils – Corruption, Cyber crime, Terrorism – Alcoholism, Drug addiction – Dowry – Domestic violence – untouchability – female infanticide – atrocities against women – How to tackle them.

Reference Book:

1. M.G. Chitakra: Education and Human Values, A.P.H. Publishing Corporation, New Delhi, 2003.

2. Chakravarthy, S.K: Values and ethics for Organizations: Theory and Practice, Oxford University Press, New Delhi, 1999.
3. Satchidananda, M.K: Ethics, Education, Indian Unity and Culture, Ajantha Publications, Delhi, 1991.

SEMESTER VI

CORE-XVII: ADVANCED COST ACCOUNTING **CODE: SEMESTER: VI HOURS: 90**

COURSE OBJECTIVES:

- To understand the principles of Job and Batch costing systems and construction Contract costing
- To compute the cost of maintenance of transport service
- To understand marginal costing techniques as a decision making tool

UNIT I: Contract Costing

Definition - Features of Contract costing- Calculation of Profit on Contracts- Cost plus Contract Contract Costing Vs job Costing-Preparation of Contract A/c

UNIT II: Process Costing

Features of Process Costing - Process Loss - Normal and Abnormal Loss - Abnormal Gain –Joint Products - By Products - Concept of Equivalent Production – Process Accounts – Process Losses and Gains.

UNIT III: Operation Costing

Operating Costing – Meaning – Preparation of Operating cost Sheet – Transport costing – Power Supply Costing – Hospital Costing – Simple Problems.

UNIT IV: Marginal Costing

Meaning – Features – Absorbtion Costing – Marginal Costing Vs Absorbtion Costing –Contribution – PV Ratio – Break Even point – Key Factor – Margin of Safety – Preparation of Marginal Cost Statement.

UNIT V: Standard Costing

Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing – Variance analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.

LEARNING OUTCOMES:

- Students will be able to analyse the principles job and Batch order costing system and construction contract costing
- The students will be able to assess the cost of maintenance of transport service
- The students can take decisions based on techniques of marginal costing

REFERENCE BOOKS:

1. Murthy A & GurusamyS, Cost Accounting, Vijay Nicole Imprints Pvt .Ltd .Chennai
2. Reddy,T.S.and Hariprasad Reddy, Y, Cost Accounting, Margam Publications
3. Jain,S.P & Narang,K.L.,Cost Accounting, Kalyani Publishers

CORE-XVIII: MANAGEMENT ACCOUNTING

CODE: SEMESTER: VI HOURS: 90

COURSE OBJECTIVES:

- To enable students, understand the basic concepts of management accounting and its techniques
- To help students read, interpret and analyse the financial statements.
- To impart knowledge of cash flow and fund flow statements.

UNIT I: Introduction

Management Accounting - Meaning- Scope- Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.

UNIT II: Financial Statement Analysis

Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common size Statement – Trend Analysis.

UNIT III: Ratio Analysis

Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios Turnover Ratios – Capital Structure Ratios – Leverage Ratios – Calculation of Ratios.

UNIT IV: Fund Flow Analysis & Cash Flow Analysis

Introduction, Meaning of Funds Flow Statement-Ascertainment of flow of funds- Technique of preparing funds flow statement- Schedule of Changes in Working Capital- Adjusted Profit and Loss account-Funds Flow Statement

Meaning of Cash Flow Statements – Advantages – Limitations – Preparation of Cash Flow Statement – Types of Cash flows - Operating, Financing and Investing Cash flows.

UNITV: Budgetary Control & Marginal Costing

Budgetary Control – Meaning – Preparation of various Budgets – Cash Budget - Flexible Budget – Production Budget – Sales Budget. Capital Expenditure Control - Application of Marginal Costing in Decision Making – Make or Buy –Shut down or Continue – Exploring New Markets.

LEARNING OUTCOMES:

- Students would Understand the primary purpose of management accounting
- Students' expertise in financial statement analysis and budgetary control
- Would comprehend the of cash flow and fund flow statements

REFERENCE BOOKS:

1. Murthy A and Gurusamy S ,Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai
2. Reddy, T.S. & Dr. Hariprasad Reddy, Y, Management Accounting, Margham Publications, Chennai
3. Maheswari,S.N.,Management Accounting, Sultan Chand & Sons

CORE XIX : INCOME TAX LAW AND PRACTICE-II
CODE: BGE-CSE2A SEMESTER: VI HOURS: 90

COURSE OBJECTIVES:

- To compute income from short term and long term capital gains
- To enterprised the provisions relating to Clubbing of Income & aggregation of income
- To uncover the Assessment Procedures and Tax Planning, in India to the learners.

UNIT I: Income from Capital Gain

Capital Gain – Meaning – Short term and Long term Capital Gains – Certain Transactions not included as transfer – Cost of Acquisition – Cost of Improvement – Indexation – Capital Gain under different circumstances – Exempted Capital Gains – Computation of Capital Gains.

UNIT II: Income from other sources

Computation – Grossing up – Deductions in Computing Income under the head and other related provisions.

UNIT III: Clubbing of Incomes and Set off / Carry forward and Set – Off of losses

Clubbing of Incomes under various situations – Deemed Incomes – Simple Problems on clubbing of incomes – Setoff – Carry forward and set off of losses.

UNIT IV: Deductions from Gross Income

Permissible Deductions from Gross Total Income Sec.80C, 80CCC, 80CCCD, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80QQB, 80RRB, 80U. Assessment of Individual – Computation of Tax.

UNIT V: Income Tax Authorities and Procedure of Assessment

Income Tax Authorities – Powers of the Central Board of Direct Taxes (CBDT), Commissioners of Income Tax and Income Tax officers. Assessment Procedures – Self Assessment – Best Judgement Assessment– Income Escaping Assessment (Reassessment)-Advance Payment of Tax – Meaning and Due dates.

LEARNING OUTCOMES:

- Students can Evaluate income under the Residuary head and apply the provisions of clubbing of Income.
- Students Demonstrate an understanding of set off & carry forward of losses and also identify the incomes exempt from tax.
- Assess taxable income & tax liability of an individual.

REFERENCE BOOKS:

1. Gaur & Narang, Income Tax Law & Practice, Kalyani Publishers.
2. Reddy, T.S. & Hariprasad Reddy, Y, Income Tax Theory, Law & Practice, Margham Publications, Chennai.
3. Murthy, A, Income Tax Law & Practice, Vijay Nicole Imprints Pvt.Ltd.Chennai

ELECTIVE-III: ENTREPRENEURIAL DEVELOPMENT
CODE: BGE-CSC19 SEMESTER: VI HOURS: 90

COURSE OBJECTIVES:

- To motivate students to become job providers rather than job seekers.
- To enable students to examine and differentiate the role of financial institutions.
- To compare and understand the state and central government schemes, facilitating entrepreneurial development.

UNIT I: Entrepreneurship

Entrepreneur: Meaning of entrepreneurship – Types of Entrepreneurship – Traits of entrepreneurship– Factors promoting entrepreneurship- Barriers to entrepreneurship- the entrepreneurial culture- Stages in entrepreneurial process – Women entrepreneurship and economic development- SHG.

UNIT II: Developing Successful Business Ideas

Recognizing opportunities – trend analysis – generating ideas – Brainstorming, Focus Groups, Surveys, Customer advisory boards, Day in the life research – Encouraging focal point for ideas and creativity at a firm level-Protecting ideas from being lost or stolen – Patents and IPR.

UNIT III: Opportunity Identification and Evaluation

Opportunity identification and product/service selection – Generation and screening the project ideas – Market analysis, Technical analysis, Cost benefit analysis and network analysis- Project formulation – Assessment of project feasibility- Dealing with basic and initial problems of setting up of Enterprises.

UNIT IV: Business Planning Process

Meaning of business plan- Business plan process- Advantages of business planning- preparing a model project report for starting a new venture (Team-based project work).

UNIT V: Funding

Sources of Finance- Venture capital- Venture capital process- Business angles- Commercial banks-Government Grants and Schemes.

LEARNING OUTCOMES:

- Students can appreciate the concept of entrepreneurship.
- Students will be motivated to utilise the facilities offered to become entrepreneurs.
- Learners can enterprise the concepts of idea generation & use feasibility analysis.

REFERENCE BOOKS:

1. Reddy, Entrepreneurship: Text & Cases - Cengage, New Delhi.
2. Khanka S.S., Entrepreneurial Development, S.Chand & Co. Ltd., New Delhi, 2001.
3. K.Sundar – Entrepreneurship Development – Vijay Nicole Imprints private Limited

ELECTIVE-III(A): CAPITAL MARKETS
CODE: BAF-DSE3A SEMESTER: VI HOURS: 90

COURSE OBJECTIVES:

- To expose the students to the world of capital markets.
- To enable the students to learn the working mechanism of Stock exchanges
- To make the students understand the regulatory framework of Indian capital markets.

UNIT I: Introduction

Financial markets - Definition - Role -Functions-Constituents - Financial Instruments – Indian Financial Market - Global Financial Market - Capital Market - Evolution and growth Constituents - Capital Market Instruments - Types - Preference shares - Equity Shares -Non - voting equity shares - Company fixed deposits - Warrants - Debentures and Bonds- Global Debt Instruments.

UNIT II: Regulation of Indian Capital Market

Regulatory Framework - Committees on Regulatory Framework - SE BI - Objectives -Management - Powers and functions - Regulatory role - Investor Protection - Insider Trading Rationale - Insiders - Insider information - Connected persons.

UNIT III: Stock Exchange

History- Meaning - Functions - Stock Exchange Vs Commodity Exchange - Stock Exchange Traders - Regulation of Stock Exchanges - Steps in Stock Trading - BSE and NSE - World Stock Exchanges - New York, London, Hongkong and Tokyo Stock Exchanges.

UNIT IV: Primary Market

Meaning - NIM Vs Secondary Market - Methods of New Issue -Intermediaries in the New issues market - SE BI Guidelines on Primary Market - Listing -Agreement - Benefits - Consequences of Non-listing - Underwriting - Definition - Types - Mechanics - Benefits - Book Building - Concept - Characteristics - Process - IPO including eIPO - Reverse book - building.

UNIT V: OTCEI

Concept - Features - Benefits - OTCE I Vs Other Stock Exchanges - Depository Services- Banks Vs Depository - Demat Account - Electronic Settlement of Trade - Role of CDSL and NSDL - Speculation- Online Stock Trading - Debt Market - Types - Role - Price Determination.

LEARNING OUTCOMES:

- At the end of the course the students have the knowledge on the basics of capital markets
- Students could grasp the functioning of Capital Market.
- Gained new insight into latest developments in Indian Stock Market.

REFERENCE BOOKS:

1. Gurusamy, Capital Markets, Vijay Nicole Imprints, 2014, Chennai.
2. Frank J. Fabozzi, Franco Modigliani, Capital Markets Institutions and Instruments Prentice Hall. 2000. New Delhi.
3. Mwnd Choudhry, Capital Market Instruments;- Analysis and Valuation, FT Press, 2000
4. Mahesh Kulkami & Dr Suhas Kulkami. Capital Markets and Financial Services, Nirali Publications, 2001, Mumbai.

ASSESSMENT PROCEDURE:

- *All Language, Major, Allied , Elective, Value Education, EVS and Non Major Elective* the assessment procedure is **25% of Internals (conducted by College) and 75% of External (University Examination)**.
- Professional English & Computing Skills the assessment procedure is **50% of Internals (conducted by College) and 50% of External (University Examination)**.

CIA ASSESSMENT SPLIT UP (INTERNALS) :

Assessment Procedure	Rubrics (Parameter)	Marks
Assignment / Project	Creativity, usage of case study relevance to the topic	5
Seminar	Communication Skills, work model, bring out apt examples and case study	5
Internal Test	Students Performance in the written test	5
Model Exam	Students Performance in the written test	5
Attendance	Above 95% - 5; 84% to 94% - 4; 75% to 84 % - 3; 65% to 74% -2; less than 65%-1	5
Total		25

COMMUNICATIVE ENGLISH ASSESSMENT PROCEDURE:**CIA ASSESSMENT SPLIT UP (INTERNALS)****SEMESTER I & II****(Conducted as per the guidelines prescribed by the University of Madras)**

Assessment Procedure	Rubrics (Parameter)	Marks
Attendance	Above 95% -5; 84% to 94% -4; 75% to 84% - 3; 65% to 74% - 2; less than 65% - 1	5
Continuous Assessment	Written Test or Assignment	10
Internal Examination	Listening Tasks	15
	Speaking (Individual topics or in pairs)	15
	Study Skills	5
Total		50

PROFESSIONAL ENGLISH FOR FIRST YEAR UNDERGRADUATES ASSESSMENT PROCEDURE:

CIA ASSESSMENT SPLIT UP (INTERNALS) SEMESTER I

(Conducted as per the guidelines prescribed by the University of Madras)

Assessment Procedure	Rubrics (Parameter)	Marks
Listening	Three passages - all passages to include a question on vocabulary. a. Instruction / process description followed by info gap activities to include questions on vocabulary. b. Listen and complete a flow chart. c. Simple content from domain, with questions pertaining to understanding and analysis (Critical Thinking)	15
Speaking	Three speaking activities – Individual, pair and Group. All activities to include use of domain specific vocabulary a. Individual – short talk / presentation with PPT b. Pair – mind mapping - brainstorming with Role play / Interview c. Group – Group Discussion	15
Reading	Two passages – fact and opinion (simple content from domain with questions pertaining to understanding and analysis (Critical Thinking). [All passages to include a question on vocabulary] a. Passage to distinguish fact and opinion b. Passage describing products / gadgets	10
Writing	[All activities to include use of domain specific vocabulary.] a. Develop a story with pictures b. Describe a process	10
Total		50

EXTERNAL EXAMINATION SEMESTER I

Conducted by the respective departments as per the prescribed guidelines of University of Madras - 50 marks

Vocabulary	MCQ, Info-gap questions – domain specific vocabulary) (Q. No. A,B)	10
Reading	C. One long passage (simple content from domain with questions pertaining to understanding and analysis (Critical Thinking). D. Compare and contrast essay based on an info-graph – pie chart/ bar graph etc	20
Writing	E. Long Passage for Note making and summarising F. Free writing -	20

PROFESSIONAL ENGLISH FOR FIRST YEAR UNDERGRADUATES ASSESSMENT PROCEDURE:

CIA ASSESSMENT SPLIT UP (INTERNALS) SEMESTER II

(Conducted as per the guidelines prescribed by the University of Madras)

Assessment Procedure	Rubrics (Parameter)	Marks
Listening	Three passages - all passages to include a question on vocabulary A. Domain specific Lecture/ TED Talk/ Speech - followed by info gap activities to include questions on vocabulary. B. Listen to a Product Launch Speech – infer advantages and disadvantages of the product and vocabulary C. Listen to academic lectures/ watch academic videos - compose a paragraph based on them using appropriate vocabulary.	15
Speaking	Three Speaking Activities - All activities to include use of domain specific vocabulary A. Individual [short talk , academic presentation with PPT on a domain specific topic / innovation and creation of a new product] B. Pair [create a vlog] C. Group. [small group discussion / debate on a domain specific topic]	15
Reading	Two passages [i. Domain specific web page (5 marks) ii. Domain specific product with description (5marks)] Each passage to be followed by questions pertaining to Understanding (1 mark) Analysis (1 mark) Critical Thinking (1 mark) two questions on vocabulary (2 marks)	10
Writing	Creating a Web Page (5 marks) B. Paraphrasing a domain specific article/ essay (5 marks)	10
Total		50

EXTERNAL EXAMINATION SEMESTER II

Conducted by the respective departments as per the prescribed guidelines of University of Madras - 50 marks

Vocabulary/Grammar/Punctuation	(MCQ, Info gap questions –domain specific vocabulary)	10
Reading	One long Domain Specific Passage. [Simple content with questions pertaining to Understanding Analysis and Critical Thinking] 2. Persuasive Essay based on a given product profile etc.	20
Writing	3. Paraphrasing a Passage into power point slides. (Writing content for PPT from a passage) 4. Creating Minutes/ Circular for a Meeting (Board/Company/Clients etc.)/ Speech writing	20



Dr. J. Vijaya Shanthi
Head of the Department



Dr. R. Shanthi
Principal