

**ANNA ADARSH COLLEGE FOR WOMEN**  
**POST GRADUATE DEPARTMENT OF BANK MANAGEMENT (SHIFT I)**

**NAME OF THE STAFF**

1. DR.J.SHRILEKHA M.Com., M.Phil., H.D.S.M., Ph.D.
2. Mrs.K.SARASWATHY M.Com., MBA., M.Phil.
3. DR.B.BHARATHI M.Com., M.Phil, Ph. D., SET
4. Mrs.R.VIJAYALAKSHMI M.Com.,MBA., M.Phil., B.Ed., NET
5. Mrs.N.ABIRAMASUNDARI M.Com., MBA., M.Phil , SET
6. DR.S.KALA M.Com., MFM., M.Phil, Ph.D.
7. Ms.T.D.REKHA M.Com., M.Phil, NET., SET
8. Mrs.I.KAMILA SHARMIN M.Com., SET

**PROGRAMME OUTCOME**

1. Demonstrate traditional and current fields in the domains of Banking, Commerce and Management.
2. Acquire analytical & critical thinking to thrive on the evolving challenges of the banking industry at the national and international levels.
3. To build confidence in numerous avenues of employment, entrepreneurship and higher education.

**COURSE STRUCTURE:****SEMESTER I**

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART I	Language Paper – I	6	3	25	75	100
PART II	<b>BP2-ENG01-Communicative English I</b>	<b>3</b>	<b>3</b>	<b>50</b>	<b>50</b>	<b>100</b>
PART III	BGE-CSC01 - Financial Accounting@	6	4	25	75	100
	BGE-CSC02 - Business Communication@	6	4	25	75	100
	BGE-CSA01 - Business Economics@	5	5	25	75	100
PART IV	Basic Tamil / Advanced Tamil / NME*	-	2	25	75	100
	<b>BP4-ECAM 01-English for Commerce and Management I</b>	<b>4</b>	<b>4</b>	<b>50</b>	<b>50</b>	<b>100</b>

\*NME: Choose any one paper from other Department

**SEMESTER II**

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART I	Language Paper – II	6	3	25	75	100
PART II	<b>BP2-ENG02-Communicative English II</b>	<b>3</b>	<b>3</b>	<b>50</b>	<b>50</b>	<b>100</b>
PART III	BBM-DSC03 - Treasury Management	6	4	25	75	100
	BGE-CSC04 - Principle of Management@	6	4	25	75	100
	BGE-CSA02 - Indian Economy@	5	5	25	75	100
PART IV	Basic Tamil / Advanced Tamil / NME*	-	2	25	75	100
	<b>BP4-ECAM 02-English for Commerce and Management II</b>	<b>4</b>	<b>4</b>	<b>50</b>	<b>50</b>	<b>100</b>

\*NME: Choose any one paper from other Department

**SEMESTER III**

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART III	BGE-CSC05 - Corporate Accounting@	6	4	25	75	100
	BGE-CSC06 - Business Laws@	5	4	25	75	100
	BGE-CSC07 - Banking Theory Law and Practice@	5	4	25	75	100
	BBM-DSC08 - Marketing of Banking Services	5	4	25	75	100
	BGE-CSA3A - 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	CIA	External	Total
PART III	BGE-CSC09 - Advanced Corporate Accounting@	6	4	25	75	100
	BBM-DSC10 - Customer Relationship Management in Banks	5	4	25	75	100
	BGE-CSC11 - Financial Services@	5	4	25	75	100
	BGE-CSC12 - Indirect Taxation@	5	4	25	75	100
	BGE-CSA4B - International Economics@	6	5	25	75	100
PART IV	Environmental Studies	1	2	25	75	100
	Soft Skills	2	3	50	50	100

### SEMESTER V

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART III	BBM-CSC13 - Cost Accounting@	6	4	25	75	100
	BGE-CSC14 - Practical Auditing@	6	4	25	75	100
	BBM-DSC15 - International Banking	6	4	25	75	100
	BGE-CSC16 - Financial Management@	5	4	25	75	100
	BGE-CSE1A - Income Tax Law & Practice-I@ <b>(OR)</b> BBM-DSE1B - Spreadsheet Accounting	6	5	25	75	100
PART IV	Value Education	1	2	25	75	100

### SEMESTER VI

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
	BBM-DSC17 - Technology in Banking	6	4	25	75	100
	BGE-CSC18 - Management Accounting@	6	4	25	75	100
	BGE-CSC19 - Entrepreneurial Development	6	4	25	75	100
PART III	BGE-CSE2A - Income Tax Law & Practice-II@ <b>(OR)</b>	6	5	25	75	100
	BBM-CSE2B - Computerized Accounting@			40	60	100
	BBM-DSE3A - Credit and Risk Management in					
	Banking <b>(OR)</b>	6	5	25	75	100
	BGE-CSE3B - Portfolio Management@					
PART V	Extension Activities		1			

@ Common Subjects of other B. Com Courses.

# SEMESTER I

அண்ணா ஆதர்ஷ் மகளிர் கல்லூரி, சென்னை

தமிழ்த்துறை

சென்னைப் பல்கலைக்கழகப் பாடத்திட்டம்

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 அடிப்படையைக் கற்றுத்தருதலே நோக்கமாகும்.

### பாடத்திட்டம்

#### பாடப்பகுப்பு

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

### அலகு - 1

#### மரபுக்கவிதை

1. பாரதியார் - பாரத 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

சென்னைப் 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 - 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)

**ANNA ADARSH COLLEGE FOR WOMEN  
DEPARTMENT OF HINDI – SHIFT-I  
FOUNDATION COURSE IN HINDI  
COURSE OBJECTIVES AND COURSE OUTCOMES  
ACADEMIC YEAR 2020-2021**

**SUBJECT CODE: CLE1E**

**YEAR/SEMESTER: I YR/ I SEMESTER**

**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. Notic

e BOOKS FOR REFERENCE :

1. Karyalayeen Tippaniya : Kendriya Hindi Sansthan, Agra.
2. Prayojan Moolak Hindi : Dr. Syed Rahamathulla, Poornima Prakashan  
i. 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.

SYLLABUS WITH EFFECT FROM 2020-2021  
Common to all B.A / B.sc / B.com courses  
YEAR: I SEMESTER  
Foundation Course: Paper I-French I  
Title of the Paper : Prescribed text and grammar-I

Learning 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'excuse

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 .

Recommend text : Not applicable

## COMMUNICATIVE ENGLISH-I

Subject: COMMUNICATIVE ENGLISH-I

Class: I Year

Subject Code: LZ11A

Semester/ Hours: Odd/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

### 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  
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

## **CORE-I: FINANCIAL ACCOUNTING**

### **COURSE OBJECTIVES**

1. To enable the students to understand the system of preparing financial statements for business organizations.
2. To demonstrate the accounting methodology for insurance claims.
3. To familiarize the students with the different types of accounting systems.
4. To outline the students about accounting treatment for banks.
5. To familiarize the students with accounting for various installment systems.

### **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.**

### **COURSE OUTCOMES:**

1. The students will be able to analyze and prepare financial statements of different types of organizations.
2. The students will be aware of the various amendments in financial reporting.
3. Students will be able to demonstrate knowledge of preparation of financial statements and or financial schedules in accordance with Generally Accepted Accounting Principles through analysis and synthesis of information as well.
4. Collecting and analyzing the accounting data for making reports.
5. Compute Interest on Hire Purchase and Installment System.

**TEXT BOOK:**

1. Lt Bhupinder – principles of Financial Accounting – CENGAGE, New Delhi
2. Raj Kumar Sah –Concepts Building Approach to Financial Accounting –CENGAGE, New Delhi
3. Gupta, R.L & Gupta,V.K, Advanced Accounting, Sulthan Chand & Sons, New Delhi

**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
4. Parthasarathy, S.& Jaffarulla, A. Financial Accounting, Kalyani Publishers, NewDelhi

**WEB REFERENCE:**

[www.accountingcoach.com](http://www.accountingcoach.com)  
[www.accountingstudyguide.com](http://www.accountingstudyguide.com)  
[www.futureaccountant.com](http://www.futureaccountant.com)  
[www.onlinelibrary.wiley.com](http://www.onlinelibrary.wiley.com)

## **CORE-II: BUSINESS COMMUNICATION**

### **COURSE OBJECTIVES:**

1. Explain the concept of communication in business.
2. Prepare students to write different types of letters involved in business.
3. Outline the correspondence of a business organization with various other institutions like banks, agencies etc.
4. Give practice to students to master writing company reports, minutes, orders, office circulars etc.
5. To discuss 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 OUTCOMES:**

1. Improved communication skills in relation to business correspondence.
2. Students will become familiar with modern forms of communication.
3. Students will acquire excellent presentation and facilitation skills.
4. Students will be able to use technology and visual aids for better communication.
5. Students understand the concept of communication and familiarise with modern form of communication.

## **Recommended Texts**

1. Mallika Nawal –Business Communication – CENGAGE
2. Pragyan Rath, K. Shalini , Debankita Ray - Corporate Communication – CENGAGE
3. C.B.Gupta - Essentil Business Communincation - CENGAGE
4. Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication - Sultan Chand& Sons - New Delhi.
5. Shirley Taylor, Communication for Business - Pearson Publications - New Delhi.
6. Bovee, Thill, Schatzman, Business Communication Today - Peason EducationPrivate Ltd - New Delhi.
7. Penrose, Rasbery, Myers, Advanced Business Communication - Bangalore.
8. Simon Collin, Doing Business on the Internet - Kogan Page Ltd. - London.
9. Mary Ellen Guffey, Business Communication – Process and Product -International Thomson Publishing - Ohio.
10. Sundar K.A, Business communication Vijay Nicole imprints Pvt. Ltd., Chennai.

## **E- RESOURCES**

[www.newagepublishers.com](http://www.newagepublishers.com)

[www.managementstudyguide.com](http://www.managementstudyguide.com)

[www.businesscommunication.org](http://www.businesscommunication.org)

[www.smallbusiness.chorn.com](http://www.smallbusiness.chorn.com)

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

**Common to BCom(CS)-II Sem., BCom(BM),BCom(MM),  
BCom(CA) & BCom(ISM)**

**ALLIED-I: BUSINESS ECONOMICS**

**SUB CODE: CZ31A**

**CLASS/SEM: I YEAR/ODD**

**OBJECTIVES:**

- To facilitate the students to understand the concept of Communication.
- To Know the basic techniques of the modern forms of communication
- Highlights the basic concepts of a business firm

**UNIT-I**

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle:- Inflation, Depression, Recession, Recovery, Reflation and Deflation.

**UNIT-II**

**Demand and Supply Functions:** - Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept and Equilibrium

**UNIT-III**

**Consumer Behaviour :** Law of Diminishing Marginal utility – Equimarginal Utility Indifference Curve – Definition, Properties and equilibrium.

**UNIT-IV**

**Production:** Law of Variable Proportion – Laws of Returns to Scale – Producer's equilibrium – Economies of Scale - Cost Classification – Break Even Analysis

**UNIT-V**

**Product Pricing:** Price and Output Determination under Perfect Competition, Monopoly – Discriminating monopoly – Monopolistic Competition – Oligopoly – Pricing objectives and Methods

**LEARNING OUTCOME:**

- Students understand the concept of communication and familiarise with modern form of communication.
- To emphasis the study towards the Consumer Behaviour.

**RECOMMENDED TEXTS**

1. S.Shankaran, Business Economics - Margham Publications - Ch -17
2. P.L. Mehta, Managerial Economics – Analysis, Problems & Cases - Sultan Chand & Sons - New Delhi – 02.
3. Francis Cherunilam, Business Environment-Himalaya Publishing House -Mumbai–4.
4. Peter Mitchelson and Andrew Mann, Economics for Business - Thomas Nelson Australia -Can -004603454.
5. C.M.Chaudhary, Business Economics - RBSA Publishers - Jaipur - 03.
6. H.L.Ahuja, Business Economics–Micro & Macro-Sultan Chand & Sons-New Delhi.
7. T. Aryamala – Business Economics- Vijay Nicole Imprints Private Ltd.,

**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 சொல், 3. இடை 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 படைப்புகளைப் பார்த்து 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)

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**

- 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, 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)

UNIVERSITY OF MADRAS  
UG-NON-MAJOR ELECTIVE PAPER  
OFFERED IN DEPARTMENT OF HOME SCIENCE-CLINICAL NUTRITION AND  
DIETETICS AND NUTRITION-FOOD SERVICE MANAGEMENT AND DIETETICS

**FABRIC EMBELLISHMENT**

**SEMESTER: I**  
**Credits: 2**

**Code: SL51D**  
**Hours: 2 Hrs. /Week**

**COURSE OBJECTIVES**

To help the students learn

1. Skills of hand embroidery
2. Tools and techniques of hand embroidery
3. Traditional embroidery's of India
4. Different techniques of fabric painting

**UNIT I**

a.) Definition of embroidery, Tools used for embroidery, Method of transferring design  
On fabric for embroidery

b.) Basic embroidery stitches

Outline stitches- Stem, Running, Back, Chain, couching.

Filling stitches- satin, long and short, Herringbone, Fish bone, Cretan, buttonhole,  
Cross stitch.

Interlaced stitch-Whipped running, Laced running, Pekinese.

Knot and Loop stitches- French knot, double knot, bullion.

**UNIT II**

Traditional Embroidery of India- Designs/motifs used, colour combination, Types

a.) Kantha of Bengal

b.) Kasuti of Karnataka

c.) Kashida of Kashmir

d.) Phulkari of Punjab

e.) Chikankari of Uttar Pradesh.

**UNIT III**

Fabric Painting

Preparation of fabric before painting, transferring design on fabric for  
Painting, Tools used for fabric painting, Types of Brushes, Techniques  
Of fabric painting- simple filling, out line, Stencil, Finger, splatter.

## **REFERENCES:**

1. Irene Hirst,(1963), The complete book of needle work, wardlock and co Ltd.London.
2. The Readers Digest Association, (1989) Reader's Digest complete guide to needlework. The reader's Digest Association New York.
3. Ida,KD(1949) The complete book of needlecraft. Live Right Publishing Corporation.
4. Edvinsing,P.M.(1992) November flowers: Needlework and embroidery.St.Mary's Madras.
5. Katrin.c(1995) Embroidery. Michelin house, Great Britain
6. Melinda.c(1996) The DMC Book of Embroidery, Colin and Brown, London.

## **NET REFERENCES:**

1. <https://www.thesprucecrafts.com/stitches-every-embroidery-should-know-4122123>.
1. <https://textilelearner.blogspot.com/2019/03/traditional-embroideries-india.html?m=1>
2. <https://www.hobbyideas.in/blogs/view/fabric-painting-materials-and-techniques>.

## **Learning Outcomes:**

At the end of the course, the student will be

- Able to do different types of embroidery according to the design.
- Able to recognize different types of traditional embroidery.
- Analyze and select the proper colour combination to be given for embroidery
- Able to handle different types of brushes to give different strokes in fabric painting.

## **PROFESSIONAL ENGLISH FOR COMMERCE & MANAGEMENT**

**Subject Code: PZ1CA**

**Class: I Year**

**Semester: Odd**

**Hours: 30**

### **COURSE OBJECTIVES:**

1. To develop the language skills of students by offering adequate practice in professional contexts.
2. To enhance the lexical, grammatical and socio-linguistic and communicative competence of first year physical sciences students.
3. To focus on developing students' knowledge of domain specific registers and the required language skills.
4. To develop strategic competence that will help in efficient communication
5. 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 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.



**COURSE OUTCOMES:**

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

**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/>

## SEMESTER II

அண்ணா ஆதர்ஷ் மகளிர் கல்லூரி, சென்னை

தமிழ்த்துறை

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 -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 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)

**ANNA ADARSH COLLEGE FOR WOMEN  
DEPARTMENT OF HINDI – SHIFT-I  
FOUNDATION COURSE IN HINDI  
COURSE OBJECTIVES AND COURSE OUTCOMES  
ACADEMIC YEAR 2020-2021**

**SUBJECT CODE: CLE2G**

**YEAR/SEMESTER: I YR/ II SEMESTER**

**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 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. 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)

**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.

Foundation Course: Paper II-French II  
FRENCH SYLLABUS WITH EFFECT FROM 2020-2021  
Common to all B.A / B.sc / B.com courses  
Title of the Paper : Prescribed text and grammar-II

LEARNING 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

LEARNING OUTCOMES:

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



## COMMUNICATIVE ENGLISH-II

Subject: COMMUNICATIVE ENGLISH-II

Class: I YEAR

Subject Code: LZ12A

Semester/ Hours: EVEN/90

### 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.

### 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](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](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](https://rpo.library.utoronto.ca/glossary#letter_m)

## **CORE-III: TREASURY MANAGEMENT**

### **COURSE OBJECTIVES**

1. To facilitate the students to know the concept of Treasury Management
2. To enable the students to understand the mechanism of Treasury Management
3. Enable the students to understand the mechanism of Treasury Management.
4. To know about the better use of debt.
5. To develop knowledge on Money Market Instruments and Players.

### **UNIT I: Introduction**

Asset Liability Management - Objective - Concept - Risk Management – Interest rate Risk.

### **UNIT II: Treasury Management**

Concept of Treasury Management - Deployment of Statutory / Surplus funds – Need for Specialized approach in the Bank – Role and Functions of Treasury Department.

### **UNIT III: Money Market**

Domestic Money Market - Source of funds - Capital - Reserves - SLR - CRR - Surplus cash - Market Players.

### **UNIT IV: Securities**

Money Market Instruments and Players - Government Securities - Treasury Bill- CP - CD -Call Money Banks and Specified Institutions.

### **UNIT V: Foreign Treasury Management**

Foreign Currency Market - Combined Treasury Management - RBI and Regulatory Functions.

### **COURSE OUTCOMES:**

1. Students will be able to understand the rationale for treasury management and its extent in respect to commercial enterprises operating in many sectors of the economy;
2. students will be familiar with the fundamental ideas and implications of managing liquidity, assets, and liabilities.
3. students obtain the ability to evaluate the risk management framework required for corporate, banking and government entities in areas such as foreign exchange,
4. Understand the interest rates, liquidity, credit and commodity price risk management.
5. Understand the Role and Functions of Treasury Department.

### **Suggested Readings**

1. Treasury Investment and risk Management, IIB
2. Jack Clank Francis, Management of Investments-McGraw Hill International series
3. Jack Clank Francis, Investments, Analysis and Management, McGraw HillInternational series.
4. Avadhani, V.A, Indian capital Market, Himalayan Publishing House(1997)
5. Frank fabozzi and Franco Modiglianni, Capital Markets, Prentice Hall(1996)

### **E-Resources**

[www.treasury-management.com](http://www.treasury-management.com)

[www.searchfinancialapplications.techtarget](http://www.searchfinancialapplications.techtarget.com)

[www.svtuition.org](http://www.svtuition.org)

[www.support.treasuryview.com](http://www.support.treasuryview.com)

## **CORE-IV: PRINCIPLES OF MANAGEMENT**

### **COURSE OBJECTIVES:**

1. To offer students the fundamental understanding of business organization and management.
2. Prepare the students to create plans for the various aspects of business.
3. To discuss the different types of business organizations and to teach the mechanism of preparing organizational policies and forecasting business outcomes.
4. To distinguish authority and responsibility and centralisation and decentralization in business organizations.
5. To discuss the use of different coordination and control techniques of business enterprises.

### **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.

**COURSE OUTCOMES:**

1. Students acquire the knowledge on the basic concepts and significance of management in business.
2. Improved critical analyzing skills of the students about the principles of management both theoretically and conceptually.
3. The students will be able to prepare business plans.
4. students will be able to identify the benefits and importance of centralisation and decentralization in business.
5. Students can evaluate the different coordination and control techniques of business enterprises.

**TEXT BOOK:**

1. N.V..S.Raju.- Fundamentals of Management - CENGAGE ,New Delhi.
2. James Campbell Quick, Dbra L.nelson, Preetam Khandelwal - CENGAGE ,New Delhi.
3. Gupta,C.B.Management Theory&Practice,Sulthan Chand&Sons,New Delhi.
4. Prasad,L.M.Principles&PracticeofManagement,SultanChand&Sons,New Delhi.

**REFERENCE BOOKS:**

1. Tripathi,P.C.&Reddy,P.N.PrinciplesofManagements,TataMcGrawHill,NewDelhi.
2. WehrichandKoontz,Management-AGlobalPerspective.
3. PremavathyN,PrinciplesofManagement,SriVishnuPublications,Chennai.
4. Jayasankar,J.BusinessManagement,MarghamPublication,Chennai.
5. Sundar,K.PrinciplesofManagement,VijayNicoleImprintsPvt.Ltd.,Chennai

**WEB RESOURCE:**

1. [www.wisdomjobs.com](http://www.wisdomjobs.com)
2. [www.aima.in](http://www.aima.in)
3. [www.clep.collegeboard.org](http://www.clep.collegeboard.org)

**University of Madras**  
**B.Com. (GENERAL) DEGREE COURSE**  
**SYLLABUS WITH EFFECT FROM 2020-2021**

**Common to BCom(CS)-II Sem., BCom(BM),BCom(MM),  
BCom(CA) & BCom(ISM)**

**ALLIED-II: INDIAN ECONOMY**

**SUB CODE: CZ32A**

**CLASS/SEM: I YEAR/EVEN**

**OBJECTIVES:**

- To have the fundamental knowledge of Economic Developments.
- To teach the Economic problems and five year Plans.

**UNIT I:** Economic Growth and Economic Development- Transition on Indian Economy— Indian Economy from 1950 .- Indicators of economic development- National Income- Basic Concepts and computation of national income.

**UNIT II:** Major problems of Indian Economy- Human Development Index. Present Scenarios of population, unemployment, Poverty and inequality. Demographic trends in Population. Measures to control the population-Foreign trade

**UNIT III:** Agriculture: Contribution to economic development- Green Revolution- Organic farming- Food policy and Public distribution system.

**UNIT IV:** Industry- Role of industries in economic development-Large scale industries and small scale industries- New Economic Policy 1991- Industrial development before and after globalization in India.

**UNIT V:** Five year plans in India- Achievement and strategy and failures- Nidhi Aayog.

**Learning Outcomes:**

- After completion of the syllabus students well versed with the features of Indian economy
- To emphasis the study towards to known the five year plan

**RECOMMENDED TEXTS**

1. I.C. Dingra, Indian Economy
2. Ruddar Datt & K.P.M. Sundharam, Indian Economy - S.Chand & Sons - New Delhi.
3. K.N. Agarwal, Indian Economy – Problem of Development of Planing – Wishwa Prakasan - New Age of International Ltd.
4. S.K.Misra & V.K.Puri, Indian Economy – Its Development - Himalaya Publishing House - Mumbai.
5. T Aryamala, Indian Economy – Vijay Nicole Imprints Private Ltd.,



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.

## 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- 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)

சென்னைப் பல்கலைக்கழகம்

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**

- 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 -

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)

## **NME - TEXTILE DESIGNING**

**Semester: II**  
**Credits: 2**

**Hours: 2hrs. /week**  
**Code: SL52D**

### **COURSE OBJECTIVES**

To enable the students to

1. Learn the basic principles and elements of designs.
2. Understand the types of printing.
3. Understand the colour concepts.
4. Learn the techniques of fabric dyeing.

### **COURSE OUTLINE:**

#### **UNIT I**

Introduction to textile designing – principles of designs – elements of design – colour Concepts.

#### **UNIT II**

Printing – Introduction – types of printing (hand and machine method) styles of printing –  
Direct, discharge and resist method. Block printing and screen-printing.

#### **UNIT III**

Dyeing – difference between dyeing and printing – dyes suitable for cotton, silk and synthetic  
– Designing fabric through dyeing – Tie & Dye, Batik.

### **REFERENCES:**

1. Marjory, L.J (1977) Introductory-Textile sciences. Holt, Reinbart and Winston, New York.
2. Corbman, B.P (1975) Textiles Fibre to Fabric. Mc Graw Hill, New York.
3. Norma, Hollen, Saddler, 1973, Textiles, the Macmillan Company, New York.
4. Goldstein & Goldstein, (1968) Art in everyday life The Macmillan Company, New York.

**Learning Outcomes:**

At the end of the course, the students will -

- Know how to use principles and elements of designs in designing any art.
- Be able to understand and utilize proper colour combinations.
- Be able to do simple printing techniques at home.
- Understand the difference in-between dyed and printed fabric
- Be able to do simple dyeing techniques at home.



## **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 a 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://www.learnalberta.ca/content/eslapb/about_communicative_competence.html)

[https://thebusinessprofessor.com/en\\_US/communications-negotiations/communications-that-persuade](https://thebusinessprofessor.com/en_US/communications-negotiations/communications-that-persuade)

<https://helda.helsinki.fi/bitstream/handle/10138/1>

54423/Ilom\_ki\_etal\_2011\_What\_is\_digital\_com

petence.pdf?sequence=1<https://newbluefx.com/blog/create-vlogs-9-easy-step>

## SEMESTER III

### CORE-V: CORPORATE ACCOUNTING

#### COURSE OBJECTIVES:

1. Enable the students to prepare the company accounts like issue of shares, debentures, preference shares etc.
2. To discuss the various provisions of the companies act
3. To enable the students to calculate goodwill of a company using different methods.
4. To explain the mechanism of internal and external reconstruction of a company.
5. 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.

#### COURSE OUTCOMES:

1. Understand details related to company accounts and aspects related to issue of shares, structure of share capital and types of shares.
2. Understand Underwriting of Shares & Debentures.
3. Understanding overall corporate accounting concepts and preparation of financial statements.
4. Analyse the accounting procedure for forfeiture of shares and reissue of forfeited.
5. Understand issue of preference shares, redemption of preference shares and capitalization of profit and loss.

**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. Reddy T.S. & Murthy, A, Corporate Accounting, Margham Publications, Chennai.

**WEB RESOURCE:**

[www.accountingcoach.com](http://www.accountingcoach.com)

[www.accountingstudyguide.com](http://www.accountingstudyguide.com)

[www.futureaccountant.com](http://www.futureaccountant.com)

[www.education.svtuition.org](http://www.education.svtuition.org)

## **CORE-VI: BUSINESS LAWS**

### **COURSE OBJECTIVES:**

1. Discuss the provisions of law governing the general contract and special contract.
2. Enable the students to understand the legal remedies available in the law to the business and other people.
3. Outline the basic and broad knowledge in business law in management.
4. Discuss the sale of goods act.
5. To enable the students to understand the Contemporary Issues in Business Law

### **UNIT I:**

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

### **UNIT II:**

Offer – Definition – Forms of offer – Requirements of a Valid Offer. Acceptance – Meaning - Legal rules as to a Valid Acceptance. Consideration – Definition – Types - Essentials. Capacity of Parties – Definition – Persons Competent to contract. Free consent – Coercion – Undue Influence – Fraud – Misrepresentation - Mistake. Legality of object - Void agreements Unlawful Agreements.

### **UNIT III: Performance of Contract**

Performance of Contracts – Actual Performance – Attempted Performance - Tender. Quasi Contract – Definition and Essentials. Discharge of Contract - Modes of Discharge – Breach of Contract – Remedies available for Breach of Contract.

### **UNIT IV: Sale of Goods Act**

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

### **UNIT V: Contemporary Issues in Business Law**

Right to Information Act, 2005 - Meaning of 'Information', 'Right to Information' 35 -Need for Right to Information. Public Information - Request for obtaining information. Grounds for rejection of information. Central Information Commission - Constitution and powers. Information Technology Act - Purpose and significance. Cyber Crimes - Types of crimes, nature and punishment Intellectual Property Law - Patent, trademark, copyright and industrial design and laws of Insurance.

### **COURSE OUTCOMES:**

1. Students obtain knowledge on the basic provisions of law, contract and legal remedies in the law
2. Students gain ability to evaluate the nature and scope of Indian business laws
3. Students obtain knowledge on legal principles governing the operation of business in India.
4. Students can analyze the different acts relating to business in India.
5. Understand the various Contemporary Issues in Business Law.

**RECOMMENDED TEXT:**

1. Dr. Rajni Jagota – Business Laws – CENGAGE, New Delhi.

**BOOK REFERENCE:**

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.
4. Badre Alam, S. & Saravanel, P. Mercantile Law
5. Pillai, R.S.N. & Chand, S. Business Law, S Chand & Co, Delhi
6. Ramaswamy, K.N., Business Law, S Chand & Co, Delhi
7. Shukla, M.C., Business Law, S. Chand & Co.
8. Balachandran. V & Thothadri. S., Business Law, Vijay Nicole Imprints Pvt. Ltd. Chennai

**WEB RESOURCE:**

1. [www.cramerz.com](http://www.cramerz.com)
2. [www.digitalbusinesslawgroup.com](http://www.digitalbusinesslawgroup.com)
3. <http://swcu.libguides.com/buslaw>

## **CORE-VII: BANKING THEORY LAW AND PRACTICE**

### **COURSE OBJECTIVES:**

1. Explain the origin and growth of the Indian banking system
2. Discuss the organizational and legal structure of Reserve Bank of India (RBI)
3. Discuss about the modern day developments in the Indian banking sector
4. Demonstrate the handling of different types of bank accounts.
5. outline the negotiable instruments treatment and the rights and liabilities of paying and collecting bankers.
6. discuss the role of Ombudsman.

### **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-Cooperative banks vs Commercial banks-Structure.-NBFC-Role of NBFC- RBI Regulations-Financial sector reforms-Sukhmay 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-Anytime Banking- Electronic MobileWallets. ATM- Evolution -Concept-Features - Types-. Electronicmoney-Meaning-Categories-Meritsofe-money- ElectronicFunds Transfer (EFT)system - Meaning- Steps–Benefits-Monetary policies- financial sector reforms- sakmoy 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-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.

### **COURSE OUTCOMES:**

1. Students obtain knowledge on legal and regulatory aspects of banking.
2. Students can evaluate the growth of Indian banking systems and their modern day development.
3. Students can compare the features of different types of bank accounts.
4. Students can demonstrate the mechanism of applying to the banking ombudsman for bank related issues.
5. students can identify the rights and liabilities of paying and collecting banker.

### **TEXT BOOKS**

1. Michael W. Brandt – 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](http://www.lawcommissionofindia.nic.in)

[www.rbi.org](http://www.rbi.org)

[www.bankingombudsman.org](http://www.bankingombudsman.org)

## **CORE-VIII: MARKETING OF BANKING SERVICES**

### **COURSE OBJECTIVES:**

1. To make the students understand the concept and role of services in the Indian banking sector.
2. To enable the students how to apply market strategies in the banking industry.
3. To enable the students the application of marketing principles in the banking sector.
4. To acquaint the students with the basics of marketing to make them understand the consumer behavior and buying motives.
5. To enable the students to learn about environmental scanning, the need for customer analysis, market segmentation, and conducting research in service areas.

### **UNIT I: Introduction**

Marketing concepts and their Application to Banking Industry-Marketing Concepts and elements-Why Marketing?-Special features of Bank Marketing-Product and Service Marketing...

### **UNIT II: Environmental Banking**

Environmental Scanning - Assessment and Management of Competition - Macro and Micro factors influencing the market goods and services - Applicability to Banking - Banking regulation and its impact on Bank marketing strategies - Understanding competition - Identification of competition and their focus - Strategic benefits of Good competition - What makes a good competitor?.

### **UNIT III: Consumers on Modern Banking**

Customer Need Analysis and Customer Care: Customer Focus-Understanding Customer Need - Customer Care - Consumer motivation and Buying behaviour - Perception / behaviour-Other factors affecting buying behaviour-Decision making process-Individual and Organizational- Selective exposure-Selective distortion-and effect on consumer behaviour.

### **UNIT IV: Marketing & Banking Services**

Market Segmentation (banking) - Product Designing - Marketing - Feedback and Review -Purpose and content of product / Market expansion - Mass Marketing and Marketing Segmentation - Definition of Market Segmentation - Characteristics of a Viable Market Segment-Benefits from Market Segmentation-Disadvantages- Market Segmentation Techniques for personal and corporate customers.

### **UNIT V: MIR**

Market information Research- Definition of Marketing Research and Market Research-Differences - Contributions of Marketing Research to a Bank - Types of data - Primary and Secondary-Management Information System and Marketing Research-Need for situation analysis- Steps involved in the development of a Situation Analysis - objective, strategies and tactics- sources of information for situation analysis.

**COURSE OUTCOMES:**

1. Apply marketing principles in the banking industry.
2. Environmental scanning.
3. Experiment with various approaches to marketing research.
4. Assess the quality of customer service.
5. Explain market segmentation concepts.
6. Apply marketing concepts to research in the service sector.

**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

**E-Resources**

[www.rbi.org](http://www.rbi.org)

[www.vikalpa.com](http://www.vikalpa.com)

[www.academia.edu](http://www.academia.edu)

[www.onlinelibrary.wiley.com](http://www.onlinelibrary.wiley.com)

[www.emeraldinsight.com](http://www.emeraldinsight.com)

## **ALLIED-III(A): BUSINESS STATISTICS**

### **COURSE OBJECTIVES:**

1. Acquire a basic understanding of statistics
2. To comprehend dispersion measures.
3. To get an understanding of correlation and regression.
4. To grasp the concept of time series analysis.
5. To gain a better understanding of index numbers.

### **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 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 PriceIndex and Its Uses- Statistical Quality Control.

### **COURSE OUTCOMES:**

1. The concept of statistics
2. Dispersion measures.
3. Regression and correlation.
4. Analyze time series.
5. Index numbers.

## **SUGGESTED READINGS**

1. Dhingra IC & MP Gupta, Lectures In Business Statistics, Sultan chand and Sons, NewDelhi 2009
2. Gupta SP and Archana Agarwal, Business Statistics (Statistical Methods) Sultanchand and Sons, New Delhi, 9th Edition 2013
3. Gupta SC, Fundamentals of Statistics, Himalaya Publishing House
4. Richard Levin and David Rubin, Statistics for Management, Prentice Hall Of India,New Delhi, 2011,7th Edition
5. Sharma J K,Fundamentals of Business Statistics, Second Edition, Vikas PublishingHouse Private Limited,2013
6. Siegel, Andrew, Practical Business Statistics, Irwin Mcgraw Hill International Edition4th
7. Rajagopalan SP and Sattanathan R B Business Statistics and Operations Research,Vijay Nicole Imprint Private Limited, Chennai

# ENVIRONMENTAL STUDIES

## COURSE OBJECTIVES

1. Discuss about the environmental pollution and its impact on the environment.
2. Describe eco system
3. Explain the importance of natural resources, protection, preservation, renewable sources.
4. Evaluate the importance of environmental policies and standards.
5. Role of people in environmental protection through awareness and field work.

### 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)**

### **COURSE OUTCOMES**

1. The environmental problems and ways of addressing them
2. Understand key concepts from economic, political, and social analysis as they pertain to the design and evaluation of environmental policies and institutions.
3. Acquire knowledge on ecosystems , Food Chains, and historical context of environmental issues.

### **Suggested Readings:**

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. Gleeson, B. and Low, N. (eds.) 1999. Global Ethics and Environment, London, Routledge.
4. Gleick, P.H. 1993. Water Crisis. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press.
5. Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. Principles of Conservation Biology. Sunderland: Sinauer Associates, 2006.
6. Grumbine, R. Edward, and Pandit, M.K. 2013. Threats from India's Himalayas dams Science, 339:36-37
7. McCully, P. 1996. Rivers no more : the environmental effects of dams (pp.29-64). Zed books.
8. McNeill, John R. 2000. Something New Under the Sun: An Environmental History of the Twentieth Century.

9. Odum,E.P.,Odum, H.T.& Andrees,J.1971.Fundamental of Ecology. PhiladelphiaSaunders.
10. Pepper,I.L.,Gerba,C.P & Brusseau,M.L.2011.Environmental and Pollution Science.Academic Press.
11. Rao,M.N.& Datta,A.K1987.Waste Water Treatment. Oxford and IBH PublishingCo.Pvt.Ltd.
12. Raven,P.H.,Hassenzahl,D.M & Berg,L.R.2012 Environment.8<sup>th</sup> edition. John Willey &sons.
13. Rosencranz, A., Divan,S.,& Noble, M.L.2001.Environmental law and policy in India.Tirupathi 1992.
14. Sengupta,R.2003.Ecology and Economics: An approach to sustainabledevelopment.OUP
15. Singh,J.S.,Singh,S.P and Gupta,S.R.2014.Ecology,Environmental Science andConservation. S.Chand Publishing, New Delhi.
16. Sodhi,N.S.,Gibson,L.&Raven ,P.H(eds).2013.Conservation Biology :Voices from theTropics. John Willey & Sons.
17. Thapar,V.1998.Land of the Tiger: A Natural History of the Indian Subcontinent.
18. Warren,C.E.1971.Biology and water Pollution Control. WB Saunders.
19. Willson,E.O.2006. The Creation: An appeal to save life on earth..New York: Norton.
20. World Commission on Environment and Development.1987.Our Common Future. OxfordUniversity Press.



## SOFT SKILLS COMPUTING SKILLS – LEVEL - I

### Course 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.

**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 – PowerPoint- 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

### Course Outcome:

- To perform documentation
- To perform accounting operations
- Examine spreadsheet concepts and explore the Microsoft Office Excel environment.
- Create and edit charts and graphics.
- Modify presentation themes.
- To perform presentation skills
- To demonstrate the ability to apply application software in an office environment.

### 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

## SEMESTER IV

### CORE-IX: ADVANCED CORPORATE ACCOUNTING

#### COURSE OBJECTIVES:

1. Make the students understand the application of accounting transactions in companies.
2. Make the students comprehend accounting ideas linked to banking companies' and insurance companies' final accounts.
3. Familiarize students with companies' liquidation, restructuring and the accounting procedures that go along with it.
4. Discuss about the contemporary inclusions like human resource accounting, computerized accounting.
5. To provide the students with an understanding of accounting procedure for corporate restructuring.

#### **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.**

**COURSE OUTCOMES:**

1. Acquire the ability to account for a range of advanced corporate accounting issues.
2. Compile and analyze the profit and loss account, balance sheet, and accounting treatment for banking companies.
3. Obtain actual knowledge of the Liquidation method and how to apply it to accounting.
4. Explain the concept of holding companies and how to create a consolidated balance sheet.
5. Knowledge on computerised and human resource accounting.

**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.

**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, New Delhi

**WEB RESOURCE:**

1. [www.accountingcoach.com](http://www.accountingcoach.com)
2. [www.accountingstudyguide.com](http://www.accountingstudyguide.com)
3. [www.futureaccountant.com](http://www.futureaccountant.com)
4. [www.education.svtuition.org](http://www.education.svtuition.org)

## **CORE-X: CUSTOMER RELATIONSHIP MANAGEMENT IN BANKS**

### **COURSE OBJECTIVES**

1. To impart skill based knowledge of Customer Relationship Management
2. To understand the concepts and principles of CRM
3. To understand the need and importance of maintaining a good customer relationship
4. To gain knowledge of strategic customer acquisition and retention techniques in CRM
5. To teach the conceptual aspects of service quality

#### **UNIT I Understanding customers:**

Goals requiring CRM in Banks-CRM opportunities and challenges in Banks- Customer information Database – Customer Profile Analysis – Customer perception-Expectations analysis – Customer Behavior in relationship perspectives; individual and group customers

– Customer life time value – Selection of Profitable customer segments

#### **UNIT II CRM structures:**

Elements of CRM – CRM Process – Strategies for Customer acquisition in banks – Retention and Prevention of defection in banks– Models of CRM – CRM road map for business applications in banks- Benefits of CRM to banks.

#### **UNIT III CRM Planning and Implementation:**

Strategic CRM planning process – Implementation issues – CRM Tools- Analytical CRM – Operational CRM – Collaborative CRM -Call centre management – Role of CRM Managers – CRM Implementation Road Map- Developing a Relationship Orientation – Customer-centric Marketing Processes – Customer retention plans

#### **UNIT IV Service quality:**

Concept of Quality – Meaning and Definition of Service Quality - Factors influencing customer expectations and perceptions – Types of Service Quality – Service Quality Dimensions – Service Quality Gaps – Measuring Service Quality – Service Quality measurement Scales-Quality circles in Banks-Nature and Types of Customer - Customer Service Committees - Talwar, Goiporia. Damodaran Committee and such other committees's recommendations- Customer Service Committee, Customer Day - ComplaintRedressed Methods- Copra Forum – Ombudsman.

#### **UNIT V Trends in CRM:**

**e CRM-** CRM Solutions – Data Warehousing – Data mining for CRM – CRM software packages – The Technological Revolution: Relationship Management – Changing CorporateCultures.

### **COURSE OUTCOMES:**

1. Understand customer relationship management concepts.
2. Understanding of e-CRM concepts.
3. Understand the concept of marketing management.
4. Understand the elements of customer satisfaction.
5. Understand bank customer redressal mechanism.

### **Suggested Readings**

1. Alok Kumar et al, (2015), Customer Relationship Management: Concepts and Applications, Biztantra
2. Jim Catheart, (2016), The Eight Competencies of Relationship selling, MacmillanIndia
3. Peeru H Mohamed and A Sahadevan, (2017), Customer Relationship Management, Vikas Publishing
4. Shainesh, Jagdish, N.Sheth, (2015), Customer Relationships Management Strategic Perspective, Macmillan
5. Zikmund, (2001), Customer Relationship Management, Wiley

## **CORE-XI: FINANCIAL SERVICES**

### **COURSE OBJECTIVES:**

1. Explain the role of financial services in the financial system.
2. Facilitate the understanding of the various financial services
3. Examine financial services performance in light of market trends.
4. Recognize the distinctions between various forms of financial services
5. Discuss the impact of financial services on economic growth.

### **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.

**COURSE OUTCOMES:**

1. Students obtain the knowledge on financial services and financial system.
2. Students understand the different types of financial services offered like merchantbanking, issue management, capital markets.
3. Students can evaluate the performance of financial services market.
4. Students critically analyse the role of financial services in economic development.
5. To enable the students to understand the world of financial services.

**TEXT BOOKS:**

1. Michael W. Brandt – Money, Banking, Financial Markets and Institutions –Cengage, NewDelhi
2. GurusamyS, Essentials of Financial Services, Vijay Nicole Imprints, Chennai, 2014

**REFERENCE BOOKS:**

1. Gomez Clifford, Prentice Hall of India, Financial Markets, Institutions and FinancialServices,2008
2. Meir Kohn, Financial Institutions and Markets, Oxford University Press
3. Rajesh Kothari, Financial Services in India: Concept and Application, Sage publications,2012, New Delhi.
4. MadhuVij & Swati Dhawan, Merchant Banking and Financial Services, Jain BookAgency, 2000, Mumbai
5. Vasant Desai, Financial Markets and Financial Services, Himalayan Publishing House Pvt. Ltd,2000,Mumbai

**WEB RESOURCE:**

1. [www.rbi.org](http://www.rbi.org)
2. [www.sebi.org](http://www.sebi.org)
3. [www.nse.org](http://www.nse.org)

## CORE-XII: INDIRECT TAXATION

### COURSE OBJECTIVES:

1. Acquaint students with the knowledge of indirect taxation.
2. familiarise the students with Indian Customs Laws.
3. outline Goods and Services Tax (GST) in India.
4. discuss the mechanism of audit in relation to GST.
5. Outline the highlight of 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-Profiteering 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**

### COURSE OUTCOMES:

1. Indirect taxes.
2. Goods and Services Tax (GST).
3. GST – Taxation / Assessment procedure
4. GST and Audit
5. Customs Laws.



**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
4. Dr.Vandana Banger- Beginners- Guide AadhayaPrakashan Publisher 2017
5. Dr.M. Govindarajan- A practical guide send text publishers July 2017

## SEMESTER-IV

### ALLIED-IV: INTERNATIONAL ECONOMICS

#### COURSE OBJECTIVES:

- To teach the International Economics
- To acquire the knowledge Of Export Import.
- To know about International Economic Organizations and its Functions.

#### COURSE OUT COME:

- Equip the students to have the through knowledge of International Economics.

#### UNIT I

International Trade – Importance of International Trade, Theories of Foreign Trade: -  
Theories of Adam Smith, Ricardo, Haberler’s Hechsher -Ohlin

#### UNIT II

Balance of Trade, Balance of Payment – Concepts – Causes of Disequilibrium, Methods to  
Correct Disequilibrium – Fixed and Floating Exchange Rates – Euro – Dollar Marketing (An  
Over View)

#### UNIT III

Export Management – Export Procedure and Documents – Export Finance – Export  
Promotion – Export Pricing

#### UNIT IV

International Economic Organizations and its Functions IMF, IDA, IFA, IBRD, ADB,  
UNCTAD, UNIDO

#### UNIT V

WTO and Trade Liberalization – Liberalization of Trade in Manufacturing and in  
Agricultural Trade – TRIPS, TRIMS – Indian Patent Law

#### RECOMMENDED TEXTS

1. Francis Cherunilam, International Trade and Export Management - Himalaya Publishing House - Mumbai -04.
2. Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) -

Pearson Education Asia - Addison Wesley Longman (P) Ltd -Delhi –92.

3. Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company -California.

4. H.G. Mannur, International Economics–Vikas Publishing House (P) Ltd - New Delhi-14

WEB RESOURCE:

[www.internationaleconomics](http://www.internationaleconomics)

[www.tradeeconomic.com](http://www.tradeeconomic.com)

[www.internationaltheory.com](http://www.internationaltheory.com)

[www.internationalrelations.com](http://www.internationalrelations.com)

## SOFT SKILLS COMPUTING SKILLS – LEVEL - II

### Course 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 a 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.

**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

### Course Outcome:

- To perform documentation
- To perform accounting operations
- Examine spreadsheet concepts and explore the Microsoft Office Excel environment.
- Create and edit charts and graphics.
- Examine database concepts and explore the Microsoft Office Access environment.
- To perform presentation skills

### 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

## SEMESTER V

### CORE-XIII: COST ACCOUNTING

#### COURSE OBJECTIVES:

1. To make the students to know the Process of Accounting for Cost Elements.
2. To understand the advantages of Costing to the Stakeholders, Workers, Creditors and the Public.
3. To enable students to evaluate the material procurement procedure, inventory control and inventory accounting
4. To enable students to evaluate the attendance, payroll procedures, calculation of remuneration and incentive plans in preparation of labour cost statement
5. To enable students to evaluate analysis of overheads, allocation, absorption and apportionment of overheads.

#### UNIT I: 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

Meaning – Preparation of Cost Sheet-Reconciliation of Cost and Financial Accounts.

#### 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- Over time-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- Primary and secondary distribution – 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.

**COURSE OUTCOME:**

1. At the end of the course students will understand the basic elements of costing.
2. Students would classify costs and prepare cost sheet
3. Students would evaluate the material procurement procedure, inventory control and prepare stock ledger.
4. Students would evaluate the attendance, payroll procedure and calculate the remuneration and incentive plans in preparation of labour cost statement.
5. Students would evaluate, account for overheads apportionment, absorption and computation of overhead rates.

**RECOMMENDED TEXTS**

1. Drury—Management and Cost Accounting with Course Mate, 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
4. Saxena and Vashist, Cost Accounting Sultan Chand and Sons, 2014, New Delhi

**E-Resources**

[www.accountinglectures.com](http://www.accountinglectures.com)

[www.accountingcoach.com](http://www.accountingcoach.com)

<http://simplestudies.com/accounting-lectures.html>

[www.accountingstudyguide.com](http://www.accountingstudyguide.com)

## **CORE-XIV: PRACTICAL AUDITING**

### **COURSE OBJECTIVES:**

1. To make the students understand the concept of present day Auditing Practices.
2. To enable the students to gain knowledge of various techniques of Auditing.
3. To make the students understand the Auditing practices prevailing in the present scenario.
4. Students will understand the general approach of audit in EDP environment.

### **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.

### **COURSE OUTCOME:**

1. Understand the basic concepts and Objectives of Auditing.
2. Analyze the Vouching, Verification and Valuation of Assets and Liabilities.
3. Remember the types of Audit and Accounting Standards.
4. Apply how to report and audit and to understand the rights and Auditors.
5. Analyze the recent trends in Auditing

**TEXT BOOKS:**

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

**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, Vijay Nicole Imprints Pvt. Ltd. Chennai

**WEB RESOURCE:**

1. [http://www.osbornebooksshop.co.uk/p/auditing\\_tutorial](http://www.osbornebooksshop.co.uk/p/auditing_tutorial)
2. [www.mu.ac.in](http://www.mu.ac.in)
3. [www.learnthat.com](http://www.learnthat.com)



## **CORE-XV: INTERNATIONAL BANKING**

### **COURSE OBJECTIVES:**

1. To make the students understand the concept of banking, economic, and financial issues in countries and around the world in financial markets.
2. To Highlight the role of Foreign Exchange Market and its Management.
3. To comprehend economic policy analysis for academic (or) business development purposes, as well as to improve government policymaking.
4. To introduce and critically evaluate the main relevant economic theories, models and empirical works in these three key areas of International Banking.
5. To Highlight the role of Foreign Exchange Market and its Management.

### **UNIT I: Introduction**

International Banking Vis-à-vis Domestic Banking–Foreign Trade Financing - International Financial Transactions : Lending and Borrowing across borders.

### **UNIT II: Foreign Exchange Market**

Rate and Currency – Exchange rate determination under Fixed Exchange Rate and Floating Exchange Rate regimes- Determination of Exchange Rates :Spot and Forward- Basic Exchange Arithmetic-Forward Cover and Hedging.

### **UNIT III: International Financial Institutions**

Definition-Functions-WorldBank-IMF-AsianDevelopmentBank-InternationalFinancial Corporation - International Development Association.

### **UNIT IV: Sources of Exchange**

Sources of Foreign Exchange – Export Earnings – Invisible Export Earnings – Role of NRI Remittances - Foreign Direct Investment - Foreign Institutional Investment - External Commercial Borrowings – Global Depository Receipts – Off shore Borrowings.

### **UNIT V: Exchange Management**

Foreign Exchange Management – Composition of Foreign Exchange Reserves :Foreign Currencies-Gold and SDR – Current Account Convertibility – Capital Account Convertibility and Precautions.

### **COURSE OUTCOMES:**

1. Students will obtain the basic knowledge about the role and functions of overseas banking.
2. Demonstrate comprehensive knowledge and understanding of the international financial system operations.
3. Synthesize the recent advanced research in the area of international banking and finance.
4. Explain the trends in the international financial markets.
5. Can critically analyze the dynamics and exchange rates determination.

## **SUGGESTED READINGS**

1. Indian Institute of Bankers, International Banking, IIB
2. Indian Institute of Bankers, International Corporate Finance, IIB
3. Frederic S.Mishkin,“Understanding Financial Crisis, A Developing Country Perspective”, In, Michael Bruno, ed. Annual World Bank Conference on Development Economics”,1996.
4. Indian Institute of Bankers Introduction to Foreign Trade, Foreign Exchange Risk Management, IIB
5. Gurusamy,GlobalFinancialInstitutions,VijayNicoleImprints,Chennai,2015

## **E-RESOURCES**

www.money.howstuffworks.com

[www.ibfed.org](http://www.ibfed.org)

[www.fdic.gov](http://www.fdic.gov)

[www.saintluciaifc.com](http://www.saintluciaifc.com)

## **CORE-XVI: FINANCIAL MANAGEMENT**

### **COURSE OBJECTIVES**

1. To impart the basics of Financial Management for the benefit of Commerce students.
2. To enable the students to know the concepts of the Investment, Financing and WorkingCapital.
3. To enable the students to know the basics of financial management, investing, financingand dividend decisions.

### **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.**

### **COURSE OUTCOME:**

1. Understand concepts of Financial Management
2. Enumerate the Capital Structure .
3. Analyze Cost of Capital measurement
4. Evaluate Investment decisions process
5. Analyze Working capital management

**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, Financial Management, Vijay Nicole Imprints Pvt. Ltd. Chennai
4. Murthy A, Financial Management, Margam Publications, Chennai

**WEB RESOURCE**

[www.cpdwise.com](http://www.cpdwise.com)

[www.simplilearn.com](http://www.simplilearn.com)

[www.findtutorials.com](http://www.findtutorials.com)

[www.studyfinance.com](http://www.studyfinance.com)

## **ELECTIVE-I(A): INCOME TAX LAW AND PRACTICE-I**

### **COURSE OBJECTIVES:**

1. To provide a detailed understanding of the various provisions of I.T. Act.
2. To enable the students to learn about the Assessment Procedures and Tax Planning.
3. To introduce students about basic concepts in Income-Tax.
4. To help them to apply the provisions and compute incomes under various heads

### **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.

### **COURSE OUTCOMES:**

1. Learned about various heads of income with its components
2. It helps to build an idea about income from house property .
3. Make the students familiarize with the concept of depreciation and its provisions.
4. The students will understand the concepts of Income tax,
5. Can critically analyze Types of filing and computation of tax from various head.

**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
3. Vinod, K. Singhania, Students Guide to Income Tax, Taxman Publications Pvt. Ltd.
4. Mehrotra- Income Tax Law & Accounts, Goyal, Sathiya Bhavan Publications.

**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](http://www.incometaxindia.gov.in)
2. [www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)
3. [www.onlineservices.tin.egov-nsdl.com](http://www.onlineservices.tin.egov-nsdl.com)
4. [www.clear-tax.in](http://www.clear-tax.in)

## PART- IV VALUE EDUCATION

### COURSE OBJECTIVES:

1. To explain the significance of ethics and values in business.
2. To understand ethical issues and not to fall prey to unethical practices and to be socially responsible.
3. To contribute to society through good residence and trust.

**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.

### COURSE OUTCOMES:

1. Value system.
2. Critical thinking and human values.
3. Develop competence on Science and Technology and Economic Awareness.
4. Human rights.
5. To understand life , reality in life and life in the past and present.

## **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. Satchidananda, M.K.: Ethics, Education, Indian Unity and Culture, Ajantha PublicationsDelhi, 1991
4. Das, M.S. & Gupta, V.K. : Social Values among Young adults: A changing Scenario, M.D.Publications, New Delhi, 1995
5. Bandiste, D.D.: Humanist Values: A Source Book, B.R. Publishing Corporation, Delhi, 1999.
6. Ruhela, S.P. : Human Values and education, Sterling Publications, New Delhi, 1986
7. Kaul, G.N.: Values and Education in Independent Indian, Associated Publishers, Mumbai,1975
8. NCERT, Education in Values, New Delhi, 1992.
9. Swami Budhananda (1983) How to Build Character A Primer : Ramakrishna Mission, New Delhi.
10. A Cultural Heritage of India (4 Vols.), Bharatiya Vidya Bhavan, Bombay. (Selected Chapters only)
11. For Life, For the future : Reserves and Remains – UNESCO Publication
12. Values, A Vedanta Kesari Presentation, Sri Ramakrishna Math, Chennai, 1996
13. Swami Vivekananda, Youth and Modern India, Ramakrishna Mission, Chennai
14. Swami Vivekananda, Call to the Youth for Nation Building, Advaita Ashrama, Calcutta
15. Awakening Indians to India, Chinmayananda Mission, 2003



**SEMESTER VI**  
**CORE-XVII: TECHNOLOGY IN BANKING**

**COURSE OBJECTIVES:**

1. The study of technology in banking allows students to understand the world of banking, which helps them understand the various technologies involved in the banking sector. It provides information about the banking technology used by banks.
2. Students can understand the evolution of technology and the various networking systems used in banks to complete their tasks, such as VAN, WAN, and VSAT.
3. It informs customers about the technical options available to them and explains customer relationship management (CRM) in the banking sector.
4. Students will understand the uses, benefits, and limitations of online, home, and mobile banking, which will aid us in our journey toward a digital India.
5. To make the students understand the concept of application of Technology in Banking Sector.

**UNIT I: Introduction**

Different approaches to Banking Computerization – historical perspective – technology adoption in banks : Rangarajan Committee I & II – Saraf Committee, Narasimhan Committee and Vasudevan Committee – CVO directives – RBI initiatives - WAN, LAN, VSAT, Networking system – Single Window Concept – Bank branch network applications  
– Intranet – internet – other services – corporate internet – Any where Banking – Any time Banking-Home Banking- Internet Banking-Online enquiry and update facilities - PIN-ATM Card-Debit Card-Smart Card- Credit Card.

**UNIT II: Electronic Banking**

Meaning - Services - e-banking and Financial services - Initiatives - Opportunities - Internet banking - Meaning - Internet banking Vs Traditional banking - Services - Drawbacks - Frauds in Internet banking. Core banking solutions (CBS) - Mobile banking - Meaning - Features - Services - Security issues - Electronic Mobile Wallets. ATM - Evolution - Concept - Features - Types - Mechanism - Functions. Electronic money - Meaning - Categories - Merits of e-money - Electronic Funds Transfer (EFT) system - Meaning - Steps - Benefits. Signature storage and Display by Electronic Means-Document Handling System and Document Storage and Retrieval System.

**UNIT III: Electronic Banking Services**

E – Payments and settlements – payment gateways - Electronic Fund Transfer - SWIFT - Electronic Clearing System - Debit and Credit Clearing RBI-Netdata-Net Bank wire.

**UNIT IV: Technology in Bank**

Impact of Technology on its employees - Customer services - Management control.

**UNIT V: Modern Technology in Banking**

Protecting - Confidentiality and Secrecy of Data - Cyber laws and its implications: information technology Act 2000 – legal frame work – preamble – salient provisions – exceptions – other statues of relevance – the Prevention of Money Laundering Act (PMLA), 2002 – payments and settlements systems Act, 2007 – RBI guidelines.

**COURSE OUTCOMES:**

1. Define contemporary banking terms and explain the significance of ATMs, mobilebanking, plastic cash, WAN, LAN, and VSAT.
2. Recognize the significance of document storage and retrieval systems in the digital signature system.
3. Recognize the electronic clearing system.
4. Recognize the impact of technology.
5. Learn about cyber laws.

**SUGGESTED READINGS**

1. Electronic Banking and Information Technology, IIB
2. Naidu C.A.S, Information Technology in Indian Commercial Banks NIBM, Pune
3. Revell. T.R.S., Technology and Banks NIBM, Pune
4. Sanden, Donald H, Computers Today, McGraw-Hill
5. Tanenbaum ,Andrew S, Computer Networks, Prentice, Hall Publication

**E-RESOURCES**

www.rbi.org

www.idrbt.ac.in

www.dnb.co.in

[www.bankingtech.com](http://www.bankingtech.com)

## **CORE-XVIII: MANAGEMENT ACCOUNTING**

### **COURSE OBJECTIVES:**

1. To comprehend management accounting concepts.
2. To learn about cash flow and fund flow in business operations.
3. Know the ratio analysis techniques.
4. To grasp the concept of budgeting and budgetary control in a business setting.
5. Discuss the various capital budgeting strategies.

### **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.

## **COURSE OUTCOMES:**

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

1. Basic knowledge on Management Accounting.
2. Fund Flow & Cash Flow.
3. Budget and Budgetary control.
4. Ratio analysis
5. Capital Budgeting.

## **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. MurthyA and Gurusamy S ,Management Accounting- Theory &Practice, Vijay NicoleImprints 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, MarghamPublications, Chennai.
5. Hansen - Mowen, Cost Management Accounting and Control, South Western College

## **WEB REFERENCE:**

1. [www.accountingcoach.com](http://www.accountingcoach.com)
2. [www.accountingstudyguide.com](http://www.accountingstudyguide.com)
3. [www.futureaccountant.com](http://www.futureaccountant.com)
4. [www.thestudentcpa.com](http://www.thestudentcpa.com)

## **CORE-XIX: ENTREPRENEURIAL DEVELOPMENT**

### **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 ideas 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.

### **COURSE OUTCOME**

1. Understand the basic concept of Entrepreneurship and their work in life.
2. Remember the entrepreneurial Development Agencies.
3. Evaluate the Project Management.
4. Analyze the entrepreneurial Development Programmes.
5. Understand the need for Economic development and Entrepreneurial growth.

**TEXT BOOKS:**

1. Reddy, Entrepreneurship: Text & Cases - Cengage, New Delhi.
2. Kuratko/rao, Entrepreneurship: a south asian perspective.- Cengage, New Delhi.
3. Leach/Melicher, Entrepreneurial Finance – Cengage. , New Delhi.
4. K.Sundar – Entrepreneurship Development – Vijay Nicole Imprints private Limited
5. Khanka S.S., Entrepreneurial Development, S.Chand & Co. Ltd., New Delhi, 2001.
6. Sangeeta Sharma, Entrepreneurship Development, PHI Learning Pvt. Ltd., 2016.

**REFERENCE BOOKS:**

1. Barringer, B., Entrepreneurship: Successfully Launching New Ventures, 3<sup>rd</sup>Edition, Pearson, 2011.
2. Bessant, J., and Tidd, J., Innovation and Entrepreneurship, 2<sup>nd</sup> 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, 9<sup>th</sup> Edition,Cengage Learning, 2014.
5. Hirsch, R.D., Peters, M. and Shepherd, D., Entrepreneurship, 6<sup>th</sup> Edition, TataMcGraw-Hill Education Pvt.Ltd., 2006.
6. Mathew, J.M., Entrepreneurship Theory at Cross Roads: Paradigms and Praxis, 2<sup>nd</sup>Edition, Dream Tech, 2006.
7. Morse, E., and Mitchell, R., Cases in Entrepreneurship: The Venture CreationProcess, Sage South Asia, 2008.
8. Nagendra and Manjunath, V.S., Entrepreneurship and Management, Pearson, 2010.
9. Reddy, N., Entrepreneurship: Text and Cases, Cengage Learning, 2010.
10. Roy, R., Entrepreneurship, 2<sup>nd</sup> Edition, Oxford University Press, 2011.
11. Stokes, D., and Wilson, N., Small Business Management and entrepreneurship, 6<sup>th</sup>Edition, Cengage Learning, 2010.

**E-RESOURCES:**

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

## **ELECTIVE-II(A): INCOME TAX LAW AND PRACTICE-II**

### **COURSE OBJECTIVES:**

1. To help the students to understand the relevance and significance of Tax.
2. To make the students competent to compute the total income and tax liability of individual assesses and firms
3. To give them the necessary expertise to file return of income tax and to take up a job in filing of tax.
4. To familiarize the different know-how and heads of income with its components.
5. 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.

### **COURSE OUTCOMES:**

1. Students will have a fair idea on set-off and carry forward of losses .
2. Students will be confident about points on assessment of firms.
3. Students will develop knowledge on capital gain.
4. 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.
5. Understand the relevance and significance of Tax.

**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. Vinod, K. Singhanian, Students Guide to Income Tax, Taxman Publications Pvt. Ltd.
2. Mehrotra- Income Tax Law &Accounts, Goyal, Sathiya Bhavan Publications.
3. Gaur & Narang, Income Tax Law & Practice, Kalyani Publishers.
4. Murthy.A, IncomeTaxLaw&Practice, Vijay Nicole Imprints Pvt.Ltd.Chennai
5. Hariharan N, IncomeTaxLaw&Practice, Vijay Nicole Imprints Pvt.Ltd.Chennai
6. Reddy, T.S.&Hariprasad Reddy, Y, Income Tax Theory, Law&Practice, Margham Publications, Chennai.

**WEB RESOURCE:**

1. [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)
2. [www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)
3. [www.onlineservices.tin.egov-nsdl.com](http://www.onlineservices.tin.egov-nsdl.com)
4. [www.cleartax.in](http://www.cleartax.in)



## **ELECTIVE-III(A): CREDIT & RISK MANAGEMENT IN BANKING**

### **COURSE OBJECTIVES:**

1. To expose the students to the fundamentals of risk management in banks. To enable the students to know the process of Credit and Risk Management.
2. To provide the skills needed to mitigate and manage risks as a professional risk manager.
3. Familiarize students with lending principles followed by banks.
4. Acquaint the students to comprehend the assessment, sanction, and disbursement of bankloans.
5. To outline the causes and remedial measures about Non-Performing Assets.

### **UNIT I: Introduction**

Bank Credit – Basic Principles and Approach – Three C's- Purpose of lending - Security aspects / Business Experience / Management – Market – Purpose Trading - Manufacturing Service, Agriculture, Personal - Security: Primary- Collateral - Stock, Machinery, Land and Building - Guarantee - Different types of Mortgages – Management / Experience: Business Experience- Technical Qualification-Professional Management –Market :Local National-Global-Types of Credit-Demand Loan- Cash Credit- Overdraft-Term Loan Basic Characteristics and difference between the four-Legal and Regulatory Aspect- Legal Documents - Loan Documents - RBI Directives - Various Committees - Tandon- Chore, Nayak and such other Committees – Brief details.

### **UNIT II: Lending Policy**

Lending to Different Customers - Individuals - Partnership - Limited companies – Trust Association-Legal aspects-Documents to be called for.

### **UNIT III: Loans & Disbursement**

Loan Processing - Sanctioning - Monitoring - Recovering Commercial Loans Activity Based)- Government Sponsored Loans (mostly agricultural, Rural and Weaker section)- Trading: small - Retail - Wholesale - Chain / Supermarket - Manufacturing: Industrial Advances- ServiceTransport-Telecommunication-Hospital-Hotel.Infrastructure:Power- Petrol - Port - Agriculture: Crop - Plantation - Well - Motor Pump set - Tractor etc. Miscellaneous:Self-Employed.Businessloan(BorrowerBased)- SmallBusiness:Self-Employed-Transport-Trade-Hotel- Others-Approach-Assessment-Supervision- Recovery Medium and Large Scale: Small Scale Industries - Corporate - Approach-Assessment-Sanction-Disbursement-FollowUp-RecoveryAgriculture:Small,Medium and Big Farmers – Short term and Medium term Loans-Corporate Borrowers .Government sponsored: Priority Sector lending – Lead Bank Scheme-Government sponsored loan to Weaker section-Subsidy.

#### **UNIT IV: Project Finance**

Corporate Finance - Project Finance - Appraisal - Assessment - Documentation - Disbursement- Monitoring-FollowUp-Review-CreationofCharge-AnalysisofBalance sheet - Profit and Loss account - Cash flow and Fund flow working - Project approach

#### **UNIT V: N.P.A.**

NPA- Causes and Remedial Measures - Management of NPA's - Debt Recovery Tribunals - Asset ReconstructionFund.-SARFAESI Act 2002-Reserve Bank of India - Master Circulars related to NPA.

#### **COURSE OUTCOMES:**

1. Explains the concepts of risk management.
2. Evaluate the credit risk and operational risk.
3. Describe the fundamentals of risk management in banks.
4. Obtain knowledge on bank lending and risk management policies.
5. Evaluate and offer recommendations for recovering non-performing assets.

#### **Suggested Readings**

1. Indian Institute of Bankers, Indian Financial System and Commercial Banking, IIB
2. Indian Institute of Bankers, Special and preferred sector Finance IIB
3. Indian Institute of Bankers, Management and Accounting and Financial Management, IIB
4. Prudential Accounting Norms and Audit of Banks, Naganatham. M. and Jayaraman.
5. Annual Reports of RBI

#### **E-Resources**

[www.federalreserve.gov](http://www.federalreserve.gov)

[www.kpmg.com](http://www.kpmg.com)

[www.bis.org](http://www.bis.org)

[www.counterpartyriskmanagement.org](http://www.counterpartyriskmanagement.org)

## ELECTIVE-III(B): PORTFOLIO MANAGEMENT

### COURSE OBJECTIVES:

1. Acclimate the students on the concept of Portfolio Management.
2. Facilitate the students to know the techniques of Portfolio Management.
3. Make the students aware of security analysis and portfolio management.
4. Describe the risk and return calculation techniques of a portfolio.
5. Discuss futures, options, swaps and SEBI Guidelines on portfolio operations.

### 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.

### COURSE OUTCOMES:

1. Students can plan their future portfolios.
2. Creating a portfolio will prepare the students for a job.
3. Students will be familiar with the fundamental concepts of securities analysis and portfolio management.
4. Students can evaluate the investment decisions, risk and return rate and portfolio performance.
5. On completion of syllabus students will understand the basic concepts of Portfolio Management and the techniques of Portfolio Management.

**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](http://www.portfoliomanagement.in)
2. [www.sebi.gov.in](http://www.sebi.gov.in)
3. [www.moneycontrol.com](http://www.moneycontrol.com)
4. [www.pms.sharekhan.com](http://www.pms.sharekhan.com)

## ASSESSMENT

### MARKS FOR INTERNAL AND END SEMESTER EXAMINATIONS

<b>CATEGORY</b>	<b>THEORY</b>
Internal Assessment	25
End semester (University) Examination	75

### PROCEDURE FOR AWARDING INTERNAL MARKS

<b>COURSE</b>	<b>PARTICULARS</b>	<b>MARKS</b>
<b>Theory Papers</b>	Tests (2 out of 3 )	10
	Attendance	05
	Seminars	05
	Assignments	05
	<b>TOTAL</b>	<b>25</b>

## ASSESSMENT NORMS:

### SEMINARS:

Seminars are assigned to the students based on the topic selected by the course instructor 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.

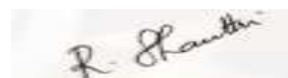
Assignments help students to awaken their creativity skills and help them to practice as well as enhance their knowledge of the subject.

### 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



Head of the Department



Principal

**ANNA ADARSH COLLEGE FOR WOMEN**

**B.COM BANK MANAGEMENT  
SHIFT II**

**COURSE HANDOUT**

**FACULTY MEMBERS:**

- Dr.J.Sankari., M.Com., M.Phil., Ph.D., NET
- Ms.Aparna Shashivarnam., M.Com., NET

# Communicative English - I

I UG - B.COM / B.Sc / BCA

Odd Semester

## 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.

## SYLLABUS

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

## Semester I

### Unit I (20 hours)

#### 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 (20 hours)**

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 (16 hours)

### 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 (16 hours)**

#### 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 (18 hours)**

#### 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.

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**LANGUAGE:HINDI**

**PAPER – I - PROSE, FUNCTIONAL HINDI & LETTER WRITING**

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

**I YEAR – I SEMESTER**

**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

### 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.

அண்ணா ஆதர்ஷ் மகளிர் கல்லூரி, சென்னை

தமிழ்த்துறை



சென்னைப் பல்கலைக்கழகப் பாடத்திட்டம்

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 அடிப்படையைக் கற்றுத்தருதலே நோக்கமாகும்.

## பாடத்திட்டம்

### பாடப்பகுப்பு

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

### அலகு - 1

#### மரபுக்கவிதை

1. பாரதியார் - பாரத 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)

Ø 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.)

Ø நாற்காலிக்காரர் - நா.முத்துசாமி

Ø தமிழ் இலக்கிய வரலாறு பாடம் தழுவியவை

Ø மொழிப்பயிற்சி

**Reference book**

தமிழ் - பகுதி 4 - சென்னைப் பல்கலைக்கழகம் வடிவமைத்த பாடத்திட்டங்கள் ஆகையால் குறிப்புதவி நூல் என்று தனியாக இல்லை.

LANGUAGE: FRENCH

## **YEARI: 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
- to perform well in the University

Exams .

Recommend text : Not applicable

# ACCOUNTING

## OBJECTIVES:

- To make the students understand the methods of preparing financial statements for various types of establishments.
- To train the students on the financial reporting standards and its application
- To Impart knowledge on single entry system and its methods.

## 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.

## OUTCOMES:

- The students will know how to prepare financial statements of different types of establishments.
- The students will know how to apply various depreciation methods and insurance claims
- The students will understand how to rectify entries and reconcile bank transactions

## **CORE-II: BUSINESS COMMUNICATION**

### **OBJECTIVES:**

- To familiarize the students on the concept of Communication.
- To make the students learn the most effective technique of communication
- To make the students aware of the various 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.

### **OUTCOMES:**

- Students will know the different kinds of business letters and its application.
- The students will get to learn on how to write letters of correspondence to various establishments.
- The students will understand the methods to maintain reports and minutes of a meeting.



## **ALLIED: BUSINESS ECONOMICS**

### **LEARNING OBJECTIVES**

- 1.To facilitate the students to understand the term and definition of Economics.
- 2.To know the basic concepts in Economics such as demand, supply, efficiency, cost, Market structure.
- 3.To make the students to understand about consumer behaviour with the help of utility theories.
- 4.To enable the students to be familiar with the concepts of production function.
- 5.To equip the students with the knowledge of pricing strategies in various markets

### **SYLLABUS**

UNIT-I Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics - Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle:- Inflation, Depression, Recession, Recovery, Reflation and Deflation.

UNIT-II Demand and Supply Functions: - Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept and Equilibrium.

UNIT-III Consumer Behaviour : Law of Diminishing Marginal utility – Equi-marginal Utility – Indifference Curve – Definition, Properties and equilibrium.

UNIT-IV Production: Law of Variable Proportion – Laws of Returns to Scale – Producer's equilibrium – Economies of Scale - Cost Classification – Break Even Analysis.

UNIT-V Product Pricing: Price and Output Determination under Perfect Competition, Monopoly – Discriminating monopoly – Monopolistic Competition – Oligopoly – Pricing objectives and Methods.

### **LEARNING OUTCOMES**

- 1.The students will understand the term Economics and definitions of Economics.
- 2.The students will be aware of the basic concepts in Economics and familiarize with the phases of Business Cycle theory.
- 3.The students will gain knowledge about the theories of consumer behavior.
- 4.The students will be aware of the concepts of production function.
- 5.The students will learn the pricing methods of various Markets.

## HTML

# BCE-NME1C

I YEAR / I SEM

## 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:**

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

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

- 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 குறிப்புதவிநூல் என்று தனியாக இல்லை. (Reference book not applicable)

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 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)

# **PROFESSIONAL ENGLISH FOR COMMERCE & MANAGEMENT**

## **SEMESTER - I**

# **INTRODUCTION**

**In view of increasing demand to learn English as a tool for academic and global communication, and the persistent emphasis on training learners to acquire the essential language skills for the industry, the syllabus for Professional English for Commerce and Management has been designed to address competency in core subjects.**

### **● 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.**

### **SYLLABUS**

**Recommended Book: Professional English for Commerce and Management-I by Tamil Nadu State Council for Higher Education (TANSICHE)**

### **UNIT 1: COMMUNICATION (10 hours)**

**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 (10 hours)**

**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 (10 hours)**

**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). 4 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.

**Communicative English -  
II  
I UG - B.COM / B.Sc /  
BCA  
Even Semester**

**Course Objectives:**

- To train students on functional English including language proficiency- 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.
- 

**Recommended Book:**

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

**SYLLABUS**

**Semester II**

**Unit I (18 hours)**

## **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 (20 hours)**

### **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**

**Interjection**

**Unit III (18 hours)**

### **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 (16 hours)**

### **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 (18 hours)**

#### **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.**

## **LANGUAGE :HINDI**

### **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. Aurangazeb 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. Annapurn**

### **LESSONS PRESCRIBED :**

- 1. Mukthidhan**
- 2. Mithayewala**

**Rajeswari Publications**

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

**T. Nagar, Chennai – 600 017.**

**3. Seb aur Dev**

**4. Vivah ki Teen Kathayen**

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

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

**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. Mithayeeewala**
- 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. 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.**

அண்ணா ஆதர்ஷ் மகளிர் கல்லூரி, சென்னை

தமிழ்த்துறை

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 -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 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

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 course 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)

# LANGUAGE:FRENCH

## 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

## **CORE-III: TREASURY MANAGEMENT**

### **Learning Objectives:**

- To educate the students on the objective and need of Treasury Management.
- To capacitate the students to learn the appliance of Treasury Management
- To make the students aware of the functions of Indian and foreign securities markets

### **UNIT I: Introduction**

Asset Liability Management - Objective - Concept - Risk Management – Interest rate Risk.

### **UNIT II: Treasury Management**

Concept of Treasury Management - Deployment of Statutory / Surplus funds – Need for Specialized approach in the Bank – Role and Functions of Treasury Department.

### **UNIT III: Money Market**

Domestic Money Market - Source of funds - Capital - Reserves - SLR - CRR - Surplus cash - Market Players.

### **UNIT IV: Securities**

Money Market Instruments and Players - Government Securities - Treasury Bill- CP - CD - Call Money Banks and Specified Institutions.

### **UNIT V: Foreign Treasury Management**

Foreign Currency Market - Combined Treasury Management - RBI and Regulatory Functions.

### **Learning Outcomes:**

- The students will be able to understand the necessity of Treasury Management.
- The students will learn the mechanisms of the money market and its various securities.
- The students will come to know about the significance of foreign treasury management.

## **CORE-IV: PRINCIPLES OF MANAGEMENT**

### **LEARNING OBJECTIVES:**

- To make the students realise the basic process and functions of management
- To teach the students on the importance of management in a Business.
- To educate the students on authority and responsibility and its difference in an organisation.

#### **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:**

- Upon completing the syllabus the students will learn about the various elements of management
- The students will grasp the objectives of planning and the structure of an organization.
- The students will be able to learn how to use functions such as coordination and control effectively in a business environment.



## **ALLIED: INDIAN ECONOMY**

### **LEARNING OBJECTIVES**

- 1.To make the students to gain fundamental knowledge of Economic Developments and indicators of Economic Development.
- 2.To make the students to understand the major Economic problems like Population, unemployment, poverty, inequality.
- 3.To explain the role of Agricultural sector towards economic development.
- 4.To explain the role of Industries in Economic Development.
- 5.To teach the Five-Year Plans in India post-Independence and present plan of NITI AYOOG

### **SYLLABUS**

UNIT I: Economic Growth and Economic Development- Transition on Indian Economy-Indian Economy from 1950.- Indicators of economic development- National Income- Basic Concepts and computation of national income.

UNIT II: Major problems of Indian Economy- Human Development Index. Present Scenarios of population, unemployment, Poverty and inequality. Demographic trends in Population. Measures to control the population-Foreign trade

UNIT III: Agriculture: Contribution to economic development- Green Revolution- Organic farming- Food policy and public distribution system.

UNIT IV: Industry- Role of industries in economic development-large scale industries and small-scale industries- New Economic Policy 1991- Industrial development before and after globalization in India.

UNIT V: Five-year plans in India- Achievement and strategy and failures- Nidhi Aayog.

### **LERANING OUTCOMES**

- 1.The students will gain knowledge of Economic Development and various indicators of Economic Development.
- 2.The students will understand the major Economic problems like Population, unemployment, poverty, inequality.
- 3.The students will learn the role of Agricultural sector towards economic development.
- 4.The students will understand the role of Industries in Economic Development.
- 5.The students will able be aware of Five-Year Plans in India post-Independence and present plan of NITI AYOOG

# HTML

BCE-NME2C

I YEAR / II SEM

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  
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

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 -  
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)

சென்னைப் பல்கலைக்கழகம்  
அடிப்படைத்தமிழ் - நோக்கும் கற்றல் பயன்பாடும்

அண்ணா ஆதர்ஷ் மகளிர் கல்லூரி, சென்னை

தமிழ்த்துறை

முதலாமாண்டு (2021 -2022)

அடிப்படைத் தமிழ் - இரண்டாம் 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 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- 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.



# **PROFESSIONAL ENGLISH FOR COMMERCE AND MANAGEMENT**

## **I YEAR/II SEM**

- **INTRODUCTION**

The Professional English course for Commerce and Management is committed to develop the professional standards of communication in learners across various disciplines. The aim of this course is to create critical thinkers making them aware of the social and cultural changes taking place around them and to completely equip them to face industrial challenges.

- **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.

## **SYLLABUS**

**Recommended Book:** Professional English for Commerce and Management-II by Tamil Nadu State Council for Higher Education (TANSICHE)

### **UNIT 1: COMMUNICATIVE COMPETENCIES (10 hours)**

**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 (10 hours)**

**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(10 hours)**

**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**

- Creative Thinking in Communication
- Creative Thinking in Decision Making
- Creative Thinking in Developing Leadership Skills

#### **UNIT - 5 WORKPLACE COMMUNICATION – AN OVERVIEW**

- The methods of Communication
- SPEAKING SKILLS
- READING AND WRITING SKILLS

- **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.

## SEMESTER III

### CORPORATE ACCOUNTING

#### LEARNING OBJECTIVES:

1. To make the students learn the various corporate accounting methods.
2. To impart the students knowledge on how to prepare final accounts for corporate companies.
3. To teach the students on share capital and how to deal with issue, re-issue and redemption of shares.

#### syllabus

##### 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 OUTCOME:

1. The Students will gain knowledge on debentures and underwriting.
2. The students will understand how to value goodwill and shares of a company
3. The students will learn to prepare accounts for insurance companies.

## BUSINESS LAWS

### LEARNING OBJECTIVES:

1. To make the students understand the laws that exist through the course of a Business.
2. To familiarize the students on the various laws of General Contract and Special Contract.
3. To make the students know how to legally perform a contract

### syllabus

#### UNIT I:

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

#### UNIT II:

Offer – Definition – Forms of offer – Requirements of a Valid Offer. Acceptance – Meaning - Legal rules as to a Valid Acceptance. Consideration – Definition – Types - Essentials. Capacity of Parties – Definition – Persons Competent to contract. Free consent – Coercion – Undue Influence – Fraud – Misrepresentation - Mistake. Legality of object - Void agreements Unlawful Agreements.

#### UNIT III: Performance of Contract

Performance of Contracts – Actual Performance – Attempted Performance - Tender. Quasi Contract – Definition and Essentials. Discharge of Contract - Modes of Discharge – Breach of Contract – Remedies available for Breach of Contract.

#### UNIT IV: Sale of Goods Act

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

#### UNIT V: Contemporary Issues in Business Law

Right to Information Act, 2005 - Meaning of 'Information', 'Right to Information' 35 -Need for Right to Information. Public Information - Request for obtaining information. Grounds for rejection of information. Central Information Commission - Constitution and powers. Information Technology Act - Purpose and significance. Cyber Crimes - Types of crimes, nature and punishment Intellectual Property Law - Patent, trademark, copyright and industrial design and laws of Insurance.

### Learning Outcomes:

1. The students will have gained knowledge on the sales of goods act.
2. The students will know the various laws related to offer and acceptance.
3. The students will learn the contemporary issues of business laws.

## BANKING THEORY LAW AND PRACTICE

### Learning Objectives:

1. To make the students understand the establishment of the Indian Banking System.
2. To teach the students on the central bank of India and its functions.
3. To make the students aware of e-banking and its various features.

### syllabus

#### 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 vsCommercial banks-Structure.-NBFC-Role of NBFC- RBI 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-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- sakmoy chakrevarthy commmittee 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.

### learning Outcomes:

1. The students will know about the different types of bank accounts and its workings.
2. The students will understand how to make endorsements and its types.
3. The students will become aware paying and collecting bankers and their functions.

## MARKETING OF BANKING SERVICES

### Learning Objectives:

1. To make the students understand the need for marketing in the Banking Sector.
2. To educate the students on how to make use of Marketing Principles for the Banking Sector.
3. To impart knowledge on environmental banking and benefits of competition.

### syllabus

#### UNIT I: Introduction

Marketing concepts and their Application to Banking Industry-Marketing Concepts and elements-Why Marketing?-Special features of Bank Marketing-Product and Service Marketing.

#### UNIT II: Environmental Banking

Environmental Scanning - Assessment and Management of Competition - Macro and Micro factors influencing the market goods and services - Applicability to Banking - Banking regulation and its impact on Bank marketing strategies - Understanding competition - Identification of competition and their focus - Strategic benefits of Good competition - What makes a good competitor?.

#### UNIT III: Consumers on Modern Banking

Customer Need Analysis and Customer Care: Customer Focus-Understanding Customer Need - Customer Care - Consumer motivation and Buying behaviour - Perception I behaviour-Other factors affecting buying behaviour-Decision making process-Individual and Organizational- Selective exposure-Selective distortion-and effect on consumer behaviour.

#### UNIT IV: Marketing & Banking Services

Market Segmentation (banking) - Product Designing - Marketing - Feedback and Review - Purpose and content of product I Market expansion - Mass Marketing and Marketing Segmentation - Definition of Market Segmentation - Characteristics of a Viable Market Segment-BenefitsfromMarketSegmentation-Disadvantages-MarketSegmentation Techniques for personal and corporate customers.

#### UNIT V: MIR

Market information Research- Definition of Marketing Research and Market Research- Differences - Contributions of Marketing Research to a Bank - Types of data - Primary and Secondary-Management Information System and Marketing Research-Need for situation analysis - Steps involved in the development of a Situation Analysis - objective, strategies and tactics- sources of information for situation analysis.

### Learning Outcomes:

1. The Students will learn to analyse a bank customer's needs and their buying behaviour
2. The students will understand how to apply market segmentation and design banking products and services
3. The students gain knowledge on how to collect data for market information research.



## ALLIED- BUSINESS STATISTICS

### LEARNING OBJECTIVES:

- To enable the students to understand the significance and use Of Statistics in today's world.
- To Customize the Importance of Business Statistics for the Commerce Students

### 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 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:

- The students will be able to understand the necessity of statistics.
- The students will learn the mechanisms of Central Tendency, Correlation and Regression Analysis.
- The students will come to know about the significance of time series and index numbers.

## COMPUTING SKILLS – LEVEL - I

BP4-SS008

### 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

### ADVANCED CORPORATE ACCOUNTING

#### LEARNING OBJECTIVES:

1. To make the students understand accounting methods for corporate restructuring.
2. To enable the students to understand the various methods of using Accounting Transactions in Corporate Sector.
3. To educate the students on amalgamation absorption and external reconstruction of corporate organizations.

#### syllabus

##### 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 know the methods of corporate restructuring and how to do internal reconstruction.
2. The students will have learned the concept of liquidation and its procedures.
3. The students will be familiar with consolidation and accounting for banking companies

## CUSTOMER RELATIONSHIP MANAGEMENT IN BANKS

### LEARNING OBJECTIVES:

1. To educate the students on skills required for Customer Relationship Management
2. To make the students know the structure and workings of CRM.
3. To learn how to plan and implement CRM

### Syllabus

#### UNIT I Understanding customers:

Goals requiring CRM in Banks-CRM opportunities and challenges in Banks- Customer information Database – Customer Profile Analysis – Customer perception- Expectations analysis – Customer Behavior in relationship perspectives; individual and group customers – Customer life time value – Selection of Profitable customer segments

#### UNIT II CRM structures:

Elements of CRM – CRM Process – Strategies for Customer acquisition in banks – Retention and Prevention of defection in banks– Models of CRM – CRM road map for business applications in banks- Benefits of CRM to banks.

#### UNIT III CRM Planning and Implementation:

Strategic CRM planning process – Implementation issues – CRM Tools- Analytical CRM – Operational CRM – Collaborative CRM -Call centre management – Role of CRM Managers – CRM Implementation Road Map- Developing a Relationship Orientation – Customer-centric Marketing Processes – Customer retention plans

#### UNIT IV Service quality:

Concept of Quality – Meaning and Definition of Service Quality - Factors influencing customer expectations and perceptions – Types of Service Quality – Service Quality Dimensions – Service Quality Gaps – Measuring Service Quality – Service Quality measurement Scales-Quality circles in Banks-Nature and Types of Customer - Customer Service Committees - Talwar, Goiporia. Damodaran Committee and such other committees's recommendations- Customer Service Committee, Customer Day - Complaint Redressed Methods- Copra Forum – Ombudsman.

#### UNIT V Trends in CRM:

e CRM- CRM Solutions – Data Warehousing – Data mining for CRM – CRM software packages – The Technological Revolution: Relationship Management – Changing Corporate Cultures.

### LEARNING OUTCOME:

1. The students will be able to understand the needs and importance of CRM
2. The students will know what a bank customer wants and accordingly how to satisfy their needs.
3. The students will obtain knowledge on trends and service quality in CRM

## FINANCIAL SERVICES

### LEARNING OBJECTIVES:

1. To make the students aware of the world of financial services.
2. To enable the students to understand the concept of merchant banking and public issue management.
3. To familiarize the students with money markets and stock exchange

#### 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.

### LEARNING OUTCOMES:

- The students will be familiarised with the world of financial services.
- The Students will know the concepts behind leasing, factoring and securitisation.
- The students will have learned about venture capital, credit rating and pension funds.

## INDIRECT TAXATION

### LEARNING OBJECTIVES:

1. To make the students familiar with the principles of Indirect Taxation.
2. To educate the students on Goods and Services (GST)
3. To enable the students to understand about customs duty.

### syllabus

#### 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-Profiteering 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

### LEARNING OUTCOME:

1. The students will have learned the concepts of Indirect taxation.
2. The students will understand the types and Assessment procedures of GST.
3. The students will have gained knowledge on GST Audit and its workings.

## ALLIED: INTERNATIONAL ECONOMICS

### LEARNING OBJECTIVES:

- To make the students aware about International Economics
- To impart knowledge Of Export Import.
- To learn about International Economic Organizations and its workings.

### UNIT I

International Trade – Importance of International Trade, Theories of Foreign Trade:- Theories of Adam Smith, Ricardo, Haberler’s Hechsher -Ohlin

### UNIT II

Balance of Trade, Balance of Payment – Concepts – Causes of Disequilibrium, Methods to Correct Disequilibrium – Fixed and Floating Exchange Rates – Euro – Dollar Marketing (An Over View)

### UNIT III

Export Management – Export Procedure and Documents – Export Finance – Export Promotion – Export Pricing

### UNIT IV

International Economic Organizations and its Functions IMF, IDA, IFA, IBRD, ADB, UNCTAD, UNIDO

### UNIT V

WTO and Trade Liberalization – Liberalization of Trade in Manufacturing and in Agricultural Trade – TRIPS, TRIMS – Indian Patent Law

### LEARNING OUTCOMES:

- The students will be able to understand the need to learn international economics
- The students will learn the mechanisms of Balance of Trade, Balance of Payment, Export Management and Export Pricing
- The students will come to know about the significance of WTO and Trade Liberalization

## ENVIRONMENTAL STUDIES PROGRAMME

Learning objectives:

- To **learn about the environment- by developing an awareness of the natural, social and cultural environment.**
- To develop an appreciation for diversity
- To understand the significance of protecting our environment.

### 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.

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 lectures)

- 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 lectures)

- 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)

#### Learning outcomes:

- Students will Develop and sense of responsibility in preserving our environment.
- Students will understand the importance and impact of climate change.
- Students will learn about the various environmental laws of the world and our nation.

# 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 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 aspractical with hands on experience**

SEMESTER V  
COST ACCOUNTING

LEARNING OBJECTIVES:

1. To make the students understand the Process of Accounting for Cost Factors.
2. To make the students understand the advantages of Costing to the Stakeholders, Workers, Creditors and the Public.
3. To make the students learn the method of calculations for material and labor costing.

syllabus

UNIT I: 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

Meaning – Preparation of Cost Sheet-Reconciliation of Cost and Financial Accounts.

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- Over time-Labour Turnover- Meaning, Causes and Measurement.

UNIT V: Over heads Costing

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

LEARNING OUTCOME:

- The students will know the basic elements of costing upon completion of syllabus.
- The students will be aware of overheads costing and its elements.
- The students will have learned how to prepare a cost sheet.

## PRACTICAL AUDITING

### LEARNING OBJECTIVES:

1. To impart knowledge to the students on the concept of the all the Auditing Practices.
2. To make the students obtain knowledge on different methods of Auditing.
3. To enable the students to understand the concept behind vouching and verification

### Syllabus

#### 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 OUTCOME:

1. The students will be well versed with all the Auditing practices currently in use.
2. Students will know the general approach of audit in EDP environment.
3. The Students will become aware of all the recent trends in the auditing world.

## INTERNATIONAL BANKING

### Learning Objectives:

1. To make the students aware of International Banking structure.
2. To focus on the importance of Foreign Exchange Market and its functions.
3. To learn about international financial institutions and their objectives

### syllabus

#### UNIT I: Introduction

International Banking Vis-à-vis Domestic Banking–Foreign Trade Financing - International Financial Transactions : Lending and Borrowing across borders.

#### UNIT II: Foreign Exchange Market

Rate and Currency – Exchange rate determination under Fixed Exchange Rate and Floating Exchange Rate regimes- Determination of Exchange Rates :Spot and Forward- Basic Exchange Arithmetic-Forward Cover and Hedging.

#### UNIT III: International Financial Institutions

Definition-Functions-WorldBank-IMF-AsianDevelopmentBank-InternationalFinancial Corporation - International Development Association.

#### UNIT IV: Sources of Exchange

Sources of Foreign Exchange – Export Earnings – Invisible Export Earnings – Role of NRI Remittances - Foreign Direct Investment - Foreign Institutional Investment - External Commercial Borrowings – Global Depository Receipts – Off shore Borrowings.

#### UNIT V: Exchange Management

Foreign Exchange Management – Composition of Foreign Exchange Reserves :Foreign Currencies-Gold and SDR – Current Account Convertibility – Capital Account Convertibility and Precautions.

### Learning Outcomes:

1. The students will understand the way International Banking works.
2. The students will develop their knowledge on foreign exchange management and its composition.
3. The students will realise the sources of foreign exchange and role of NRI remittances and foreign direct investment.

## FINANCIAL MANAGEMENT

### LEARNING OBJECTIVES:

1. To make the students learn the basics of Financial Management and its application.
2. To educate the students on the concepts of Investment, Financing and Working Capital
3. To make the students familiar with dividends and its policies.

### Syllabus

#### 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:

1. The students will know how to make use of capital budgeting
2. The students will learn the concept of capital structure and cost of capital
3. The students will be familiarized with working capital and its importance

## Income Tax Law and Practice -I

### Learning Objectives:

1. To educate the students on the basic concepts of the Income tax Act 1961.
2. To make the students know the residential status of Assessee and income exempted from tax.
3. To learn about the computation of income from salary and house property.
4. To educate the students about PAN, Transfer pricing and e-filing.

## SYLLABUS

### 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:

1. The students aware with the computation of income from business and profession
2. To expose the students to the latest provisions of Income Tax Act.
3. The students acquire knowledge and skills relating to the Indian tax system as applicable to individuals.

# VALUE EDUCATION

## Learning Objectives:

- Students will learn Values are socially accepted norms to evaluate objects, persons and situations that form part and parcel of sociality
- Students will understand A value system is a set of consistent values and measures. Knowledge of the values are inculcated through education.
- They will also learn on how values contribute in forming true human being, who are able to face life and make it meaningful and the different kinds of values like, ethical or moral values, doctrinal or ideological values, social values and aesthetic values.

## SYLLABUS

**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.



## **Learning Outcomes:**

It will contribute 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 such as person's sense of right and wrong or what "ought" to be and representative values like, "Equal rights for all", "Excellence deserves admiration". will be learnt.
- "People should be treated with respect and dignity". Values tend to influence attitudes and behavior and help to solve common human problems. All of these values will be embedded in students.

## SEMESTER VI

### TECHNOLOGY IN BANKING

#### Learning Objectives:

1. To make the students understand the significance of Technology in Banking Sector.
2. To inform the students on the role of Technology in Banking Sector.
3. To teach the students on electronic banking and its services

#### Syllabus

##### UNIT I: Introduction

Different approaches to Banking Computerization – historical perspective – technology adoption in banks : Rangarajan Committee I & II – Saraf Committee, Narasimhan Committee and Vasudevan Committee – CVO directives – RBI initiatives - WAN, LAN, VSAT, Networking system – Single Window Concept – Bank branch network applications – Intranet – internet – other services – corporate internet – Anywhere Banking – Any time Banking-Home Banking- Internet Banking-Online enquiry and update facilities - PIN-ATM Card-Debit Card-Smart Card- Credit Card.

##### UNIT II: Electronic Banking

Meaning - Services - e-banking and Financial services - Initiatives - Opportunities - Internet banking - Meaning - Internet banking Vs Traditional banking - Services - Drawbacks - Frauds in Internet banking. Core banking solutions (CBS) - Mobile banking - Meaning - Features - Services - Security issues - Electronic Mobile Wallets. ATM - Evolution - Concept - Features - Types - Mechanism - Functions. Electronic money - Meaning - Categories - Merits of e-money - Electronic Funds Transfer (EFT) system - Meaning - Steps - Benefits. Signature storage and Display by Electronic Means-Document Handling System and Document Storage and Retrieval System.

##### UNIT III: Electronic Banking Services

E – Payments and settlements – payment gateways - Electronic Fund Transfer - SWIFT - Electronic Clearing System - Debit and Credit Clearing RBI-Netdata-Net Bank wire.

##### UNIT IV: Technology in Bank

Impact of Technology on its employees - Customer services - Management control.

##### UNIT V: Modern Technology in Banking

Protecting - Confidentiality and Secrecy of Data - Cyber laws and its implications: information technology Act 2000 – legal frame work – preamble – salient provisions – exceptions – other statues of relevance – the Prevention of Money Laundering Act (PMLA), 2002 – payments and settlements systems Act, 2007 – RBI guidelines

#### LEARNING OUTCOMES:

1. The students will be able to learn about the impact of technology in banking.
2. The students will know the services and elements of electronic banking
3. The students will understand the need of modern technology in the banking industry.

## MANAGEMENT ACCOUNTING

### LEARNING OBJECTIVES:

- To make the students gain knowledge on the techniques of Management Principles.
- To enable the students to be able to obtain practical skills in tackling management problems.
- To make the students understand ratio analysis and its application.

### syllabus

#### 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:

- The students will understand the main goal of management accounting like financial statement analysis and budgetary control.
- The student will know how to Develop and apply budgeting for planning and controlling purposes.
- The students will learn how to prepare cash and fund flow analysis.

## ENTREPRENEURIAL DEVELOPMENT

### Learning Objectives:

- To make the students understand the world of Entrepreneurship and to teach them the professional behavior expected of an entrepreneur.
- To look for important changes and trends in the economy which creates space for business opportunities and to analyze them.
- To give the students the confidence to be able to convert ideas to successful businesses.

### syllabus

#### 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:

- 1.The students will have learned on the basic concepts of entrepreneurship and business opportunities.
- 2.The students will know what a successful business idea must constitute and how to develop them
- 3.The students will understand business planning process and the sources and methods of funding

## Income Tax Law and Practice-II

### Learning Objectives:

1. Explains the rule applicable to clubbing and aggregation of income and identify the order of set off losses
2. Explains computation of total income of individuals under five heads of income using various deductions and exemptions.
3. To identify the Tax Planning and Assessment Procedures for Individuals.

### SYLLABUS

#### 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 - Set off - Carry forward and set off of losses.

#### UNIT IV : Deductions from Gross Income

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

#### UNIT V : Income Tax Authorities and Procedure of Assessment I

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 (Re assessment) -Advance Payment of Tax - Meaning and Due dates.

### Learning outcomes:

1. The students will know the computation of capital gain and income from other sources.
2. To know about the aggregation of income and deduction u/s 80C to 80U
3. Students aware about the income tax authorities and their powers and duties.
4. The students understand about the assessment procedures, TDS and advance payment of tax.

## CREDIT & RISK MANAGEMENT IN BANKING

### Learning Objectives:

1. To make the students learn the functions of Credit and Risk Management.
2. To educate the students on the workings of Credit and Risk Management.
3. To make the students understand the concept of lending policy.

### UNIT I: Introduction

Bank Credit – Basic Principles and Approach – Three C"s- Purpose of lending - Security aspects

/ Business Experience / Management – Market – Purpose Trading - Manufacturing Service, Agriculture, Personal - Security: Primary- Collateral - Stock, Machinery, Land and Building - Guarantee - Different types of Mortgages – Management / Experience: Business Experience- Technical Qualification-Professional Management –Market :Local National-Global-Types of Credit-Demand Loan- Cash Credit- Overdraft-Term Loan Basic Characteristics and difference between the four-Legal and Regulatory Aspect- Legal Documents - Loan Documents - RBI Directives - Various Committees - Tandon- Chore, Nayak and such other Committees – Brief details.

### UNIT II: Lending Policy

Lending to Different Customers - Individuals - Partnership - Limited companies – Trust Association-Legal aspects-Documents to be called for.

### UNIT III: Loans & Disbursement

Loan Processing - Sanctioning - Monitoring - Recovering Commercial Loans Activity Based)- Government Sponsored Loans (mostly agricultural, Rural and Weaker section)- Trading: small - Retail - Wholesale - Chain / Supermarket - Manufacturing: Industrial Advances- ServiceTransport-Telecommunication-Hospital-Hotel.Infrastructure:Power- Petrol - Port - Agriculture: Crop - Plantation - Well - Motor Pump set - Tractor etc. Miscellaneous:Self- Employed.Businessloan(BorrowerBased)-SmallBusiness:Self Employed-Transport-Trade-Hotel- Others-Approach-Assessment-Supervision- Recovery Medium and Large Scale: Small Scale Industries - Corporate - Approach - Assessment-Sanction-Disbursement-FollowUp- RecoveryAgriculture:Small,Medium and Big Farmers – Short term and Medium term Loans- Corporate Borrowers .Government sponsored: Priority Sector lending – Lead Bank Scheme- Government sponsored loan to Weaker section-Subsidy.

### UNIT IV: Project Finance

Corporate Finance - Project Finance - Appraisal - Assessment - Documentation - Disbursement- Monitoring-FollowUp-Review-CreationofCharge-AnalysisofBalance sheet - Profit and Loss account - Cash flow and Fund flow working - Project approach

## UNIT V: N.P.A.

NPA- Causes and Remedial Measures - Management of NPA's - Debt Recovery Tribunals  
- Asset Reconstruction Fund.-SARFAESI Act 2002-Reserve Bank of India - Master  
Circulars related to NPA

### LEARNING OUTCOMES:

- 1.The students will be able to understand the objectives of Credit and Risks Management.
- 2.The students will know how projects are financed and also how loans are disbursed.
- 3.The students will have learned about non-performing assets and its management

## **COURSE ASSESSMENT NORMS:**

### **SEMINAR:**

Seminars are done by assigning a topic to all students by choosing them from a specific unit from the syllabus. Students are expected to learn the topic and present the same in front of the class preferably with a PPT. They are graded on the basis of various factors like quality of their PPT, ability to explain the topic on their own without depending too much on material, communication skills and interaction skills.

### **ASSIGNMENTS:**

Assignment is given for each paper to every student and is expected to be submitted uniformly on a specified date. Assignment could be from the syllabus itself or it could be a topic related to the paper but not covered under the syllabus. In such a case students are expected to do some research on the topic and submit the same. Assignments are generally submitted as written copies on A-4 sheets and are valued based upon the students presentation, the content, timely submission and overall quality of the work.

<b>S.NO</b>	<b>CRITERIA</b>	<b>MAXIMUM MARKS</b>
1	INTERNAL ASSESSMENT-I	5
2	INTERNAL ASSESSMENT-II	5
3	ATTENDANCE	5
4	ASSIGNMENT	5
5	SEMINAR	5
	<b>TOTAL</b>	<b>25</b>



SIGNATURE OF H.O.D



SIGNATURE OF PRINCIPAL