

**ANNA ADARSH COLLEGE FOR WOMEN**  
**DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS) - SHIFT II**  
**COURSE HANDOUT**  
**ACADEMIC YEAR 2021-2022**

## **PROGRAMME SPECIFIC OUTCOME (PSO)**

**PSO1** – Our programme focuses on the all-round development of the student's personality, competence and creativity to face global challenges.

**PSO2** – Students can gain knowledge in commerce and computer software applications

**PSO3** – Students can pursue master programmes like M.Com., MBA, M.sc (IT), MCA, MSW and professional programmes like CA,CMA,CS etc.,

**PSO4** – Students can seek a variety of career options in Accounting, Management, IT fields, BPOs, MNC and Banks

**PSO5** – Students can play an active role as businesswomen, entrepreneurs, managers and consultants.

**FACULTY PROFILE**

<b>S. NO</b>	<b>NAME</b>	<b>DESIGNATION</b>	<b>QUALIFICATION</b>	<b>EXPERIENCE</b>	<b>SPECIALIZATION</b>
<b>1</b>	<b>Dr. C. LUMINIA VINODHINI</b>	<b>Assistant Professor &amp; Head of The Department</b>	<b>M.Com., M.Phil., MBA., Ph.D</b>	<b>17 years</b>	<b>Entrepreneurship</b>
<b>2</b>	<b>Dr. C. CHITRA</b>	<b>Assistant Professor</b>	<b>M.Com., M.Phil., Ph.D., NET,SET</b>	<b>11.5 years</b>	<b>Marketing</b>
<b>3</b>	<b>Ms.R.SARANYA</b>	<b>Assistant Professor</b>	<b>M.Com., M.Phil., SET</b>	<b>5.3 years</b>	<b>Marketing</b>
<b>4</b>	<b>Ms. N. UMA MAGESHWARI</b>	<b>Assistant Professor</b>	<b>M.sc., M.Phil., SET</b>	<b>10 Years</b>	<b>Algebra</b>
<b>5</b>	<b>Ms. M. MANJU PRIYA</b>	<b>Assistant Professor</b>	<b>M.Sc., M.Phil., SET</b>	<b>11 Years</b>	<b>Data Mining</b>

**ANNA ADARSH COLLEGE FOR WOMEN**

**DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS) –SHIFT II**

**PREAMBLE**

**SEMESTER I (EFFECT FROM 2020-2021)**

<b>S. No</b>	<b>Subject Code</b>	<b>Name of the subject</b>	<b>Ins Hrs</b>
1	LA11A/ CLE1E/ CLK1S	Part I - Language- Tamil/Hindi/French	4
2	LZ11A	Part II - Communicative English -I	6
3	CZ21A	Core Paper I: Financial Accounting	5
4	CP211	Core Paper II: Office Automation Theory & Practical's	5
5	CZ31A	Allied I - Business Economics	6
6	PZ1CA	Professional English	2
7	SM5AA/ TLT1C/ NLT2C	NME/Advanced Tamil/Basic Tamil	2

**SEMESTER II (EFFECT FROM 2020-2021)**

<b>S. No</b>	<b>Subject Code</b>	<b>Name of the subject</b>	<b>Ins Hrs</b>
1	LA12A/ CLE2G/ CLK2T	Part I – Language- Tamil/Hindi/French	4
2	LZ12A	Part II - Communicative English -II	6
3	CZ22A	Core Paper III: Advanced Financial Accounting	5
4	CP221	Core Paper IV: Python Programming - Theory & Practical's	5
5	CZ32A	Allied II –Indian Economy	6
6	PZ1CB	Professional English	2
7	SM5AB/ TLT2D/ NLT2D	NME/Advanced Tamil/Basic Tamil	2

**SEMESTER: III (EFFECT FROM 2020-2021)**

<b>S. No</b>	<b>Subject Code</b>	<b>Name of the subject</b>	<b>Ins Hrs</b>
1	CZ23A	Core Paper V: Corporate Accounting - I	6
2	CZ23B	Core Paper VI - Business Law	5
3	CP232	Core Paper VII: Computerized Accounting (Theory & Practical's)	5
4	CP231	Core Paper VIII: Object Oriented Programming with C++ (Theory & Practical's)	6
5	CZ33A	Allied Paper III: Business Statistics	6
6	ENV4B, TSSEG	Part IV- Environmental Studies	

	(SOFTSKILL)	Soft Skill-III	2
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**SEMESTER: IV (EFFECT FROM 2020-2021)**

S. No	Subject Code	Name of the subject	Ins Hrs
1	CZ24A	Core Paper IX: Advanced Corporate Accounting	6
2	CP24A	Core Paper X: Principles of Management	5
3	CP24B	Core Paper XI: E-Commerce	5
4	CP241	Core Paper XI: Programming in Java (Theory & Practical's)	6
5	CZ34A	Allied Paper IV: Elements of Operations Research	6
6	ENV4B, TSSEH (SOFTSKILL)	Part IV- Environmental Studies Soft Skill-IV	2

**SEMESTER: V (PRIOR TO 2020-2021)**

S. No	Subject Code	Name of the subject	Ins Hrs
1	CPC5A	Core Paper XIII- Financial Management	6
2	CPC5B	Core Paper XIV –Practical Auditing	5
3	CPC5C	Core XV- Elements of Cost Accounting	6
4	CPC51	Core Paper XVI: Visual Basic and Relational Database Management System (Theory & Practical's)	6
5	CVC5A	Elective Paper I: Income Tax Law and Practice -1	6
6	VAE5Q	Part V- Value Education	1

**SEMESTER VI: (PRIOR TO 2020-2021)**

S. No	Subject Code	Name of the subject	Ins Hrs
1	CPC6A	Core Paper XVII - Financial Services	6
2	CPC6B	Core Paper XVIII - Human Resource Management	6
3	CPC6C	Core XIX- Management Accounting	6
4	CPC61	Core Paper XX: Web Technology (Theory & Practical's)	6
5	CVC6A	Elective Paper II: Income Tax Law and Practice -II	6

ANNA ADARSH COLLEGE FOR WOMEN

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS) –SHIFT II

COURSE OBJECTIVES AND OUTCOMES

I SEMESTER

Part I – Language – Tamil – I

பொதுத்தமிழ் - முதலாமாண்டு - முதற்பருவம் (FIRST SEMESTER)

பாடத்திட்டத்தின் நோக்கம்:

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

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

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

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

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

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

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

பாடத்திட்டம்

பாடப்பகுப்பு

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

## அலகு - 1

### மரபுக்கவிதை

1. பாரதியார் - 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)

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)



## **Part I – Language – Hindi – 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

### **SYLLABUS:**

#### **I . PROSE (Detailed Study)**

#### **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:**

- a. Personal Applications
- b. Leave Letters
- c. Letter to the Editor
- d. Opening an A/C
- e. Application for Withdrawal
- f. Transfer of an A/C
- g. Missing of Pass Book / Cheque Leaf
- h. Complaints
- i. Ordering for Books
- j. Enquiry

##### **III. OFFICIAL CORRESPONDENCE:**

- a. Government Order
- b. Demi Official Letter
- c. Circular
- d. Memo
- e. Official Memo
- f. Notification
- g. Resolution
- h. Notic

### **E BOOKS FOR REFERENCE :**

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

## **UNITISED SYLLABUS**

### **UNIT-I**

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

### **UNIT – II**

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

### **UNIT-III**

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

### **UNIT-IV**

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

### **UNIT-V**

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

### **UNIT-VI**

- a. Enquiry
- b. Resolution
- c. Notice
- d. Official Noting English to Hindi ( 25 words )

### **COURSE OUTCOMES:**

- Understanding the concept and importance of functional Hindi
- Understanding various forms of functional Hindi and its usage according to its area of application
- Knowledge about good civilization qualities and culture.

- Knowledge about the importance of human values.

## **Part I – Language – French - I**

### **COURSE OBJECTIVES:**

In teaching French we aim to

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

### **SYLLABUS:**

#### **Unité - I : Salut!**

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

#### **Unité - II : Enchanté !**

Demander de se présenter - Présenter quelqu'un

#### **Unité - III : J'adore !**

Exprimer ses goûts - Échanger sur ses projets

#### **Unité - IV : Tu veux bien ?**

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

#### **Unité - V : On se voit quand ?**

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

#### **Unité - VI : Bonne idée !**

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

### **COURSE 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

### **Prescribed textbook:**

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

## **Part II – Communicative English – I**

### **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**

### **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
    - Skimming and scanning
    - Diction and tone
    - 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:
  - 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
  - a. Strategies of Reading:
    - i. Skimming and Scanning
  - b. Types of Reading :
  - c. Extensive and Intensive Reading
  - d. Reading a prose passage
  - e. Reading a poem

f. Reading a short story

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

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

Grammar in Context

Involving Action-I

- a. Verbs
- b. Concord

**Unit III (16 hours)**

1. Listening and Speaking
  - o Giving and following instructions
  - o Asking for and giving directions
  - o Continuing discussions with connecting ideas
2. Reading and writing
  - o Reading feature articles (from newspapers and magazines)
  - o Reading to identify point of view and perspective (opinion pieces, editorials etc.)
  - o 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:
  - 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)

#### **COURSE OUTCOMES:**

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

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

#### **Core Paper I - FINANCIAL ACCOUNTING**

##### **COURSE OBJECTIVES:**

1. To enable the students to know the Principles of Accounting in General.
2. To Understand the System of Keeping Financial Accounting Records.
3. To enable the students to understand the system of preparing financial statements for various types of organisation
4. To give an insight into the system of hire purchasing Company.

##### **SYLLABUS:**

##### **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.

### **COURSE OUTCOMES:**

1. The students will be aware of the various amendments in financial reporting.
2. The students will calculate profits or losses from the incomplete record and prepare final accounts of sole trader.
3. The students will prepare Bank reconciliation statement from incomplete statement and rectify errors in accounts.
4. Student can able to make necessary journal entries in the books of record under hire purchase method

### **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

### **Core Paper I – Office Automation (Theory & Practicals)**

### **COURSE OBJECTIVES:**

- The major objective in introducing the Computer Skills course is to impart training for students in Microsoft Office which has different components like MS Word, MS Excel and Power point.
- The course is highly practice oriented rather than regular class room teaching.
- To acquire knowledge on editor, spread sheet and presentation software.

## **SYLLABUS**

### **UNIT - I**

Introductory concepts: Memory unit – CPU-Input Devices: Key board, Mouse and Scanner. Output devices: Monitor, Printer. Introduction to Operating systems & its features: DOS – UNIX – Windows. Introduction to Programming Languages.

### **UNIT - II**

Word Processing: Open, Save and close word document; Editing text – tools, formatting, bullets; Spell Checker - Document formatting – Paragraph alignment, indentation, headers and footers, numbering; printing – Preview, options, merge.

### **UNIT - III**

Spreadsheets: Excel – opening, entering text and data, formatting, navigating; Formulas – entering, handling and copying; Charts – creating, formatting and printing, analysis tables, preparation of financial statements, introduction to data analytics.

### **UNIT - IV**

Database Concepts: The concept of data base management system; Data field, records, and files, Sorting and indexing data; Searching records. Designing queries, and reports; Linking of data files; Understanding Programming environment in DBMS; Developing menu drive applications in query language (MS – Access).

### **UNIT - V**

Power point: Introduction to Power point - Features – Understanding slide typesating & viewing slides – creating slide shows. Applying special object – including objects & pictures – Slide transition – Animation effects, audio inclusion, timers.

### **COURSE OUTCOMES:**

- Understand the basics of computer systems and its components.
- Understand and apply the basic concepts of a word processing package.
- Understand and apply the basic concepts of electronic spreadsheet software.
- Understand and apply the basic concepts of database management system.
- Understand and create a presentation using PowerPoint tool.

### **OFFICE AUTOMATION PRACTICALS - (3 HRS)**

#### **MS-WORD**

1. Text Manipulation: Write a paragraph about your institution and Change the font size and type, Spell check, Aligning and justification of Text
2. Bio data: Prepare a Bio-data using template
3. Find and Replace: Write a paragraph about yourself and do the following. Find and Replace - Use Numbering Bullets, Footer and Headers.
4. Tables and manipulation: Creation, Insertion, Deletion (Columns and Rows). Create a mark sheet.
5. Mail Merge: Prepare an invitation to invite your friends to your birthday party. Prepare at least five letters.

#### **MS-EXCEL**

1. Data sorting-Ascending and Descending (both numbers and alphabets)
2. Mark list preparation for a student



3. Individual Pay Bill preparation.
4. Invoice Report preparation.
5. Drawing Graphs. Take your own table.
6. Creation of Balance Sheet

### **MS-ACCESS**

1. Create a database using Students Mark details.
2. Perform the Sort operation using the student database.  
Create a database using Employee details and generate a Form to get the input for the table.
3. Create a database using Library Information System with appropriate fields and generate a report to display the availability of books in the library.

### **MS-POWERPOINT**

1. Create a slide show presentation for a seminar.
2. Preparation of Organization Charts
3. Create a slide show presentation to display percentage of marks in each semester for all students
4. Use bar chart (X-axis: Semester, Y-axis: % marks).
5. Use different presentation template different transition effect for each slide.

### **INTERNET**

1. WWW (Browsing)
2. E-mail

### **Allied I – Business Economics**

#### **COURSE OBJECTIVES:**

- To facilitate the students to understand the term and definition of Economics.
- To know the basic concepts in Economics such as demand, supply, efficiency, cost, Market structure.
- To make the students to understand about consumer behaviour with the help of utility theories.
- To enable the students to be familiar with the the concepts of production function.
- 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.

### **COURSE OUTCOMES:**

On completion of the Syllabus,

- The students will understand the term Economics and definitions of Economics.
- The students will be aware of the basic concepts in Economics and familiarise with the phases of Business Cycle theory.
- The students will gain knowledge about the theories of consumer behaviour.
- The students will be aware of the concepts of production function.

### **Professional English for Commerce and Management**

#### **COURSE OBJECTIVES:**

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

#### **UNIT – I : 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- II : 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- III : 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- IV : 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- V : 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

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

## **NME – Functional Mathematics – I**

### **COURSE OBJECTIVES:**

- Through knowledge and understanding students develop mathematical reasoning to make deductions and solve problems.
- A.Knowledge and understanding are fundamental to studying mathematics and form the base from which to explore concepts and develop problem-solving skills.

### **SYLLABUS:**

#### **UNIT - I**

Ratio and Proportion

#### **UNIT - II**

Percentages

#### **UNIT - III**

Profit and Loss, Discounts

#### **UNIT - IV**

Simple Interest and Compound interest

#### **UNIT - V**

Solutions of Simultaneous equations, Problems on Ages and Numbers.

### **COURSE OUTCOMES:**

- Understand the foundations of mathematics.
- Be able to perform basic computations in higher mathematics.
- Be able to read and understand middle-level proofs.
- Be able to write and understand basic proofs.
- Develop and maintain problem-solving skills.

### **Reference:**

Quantitative Aptitude- R.S. Agarwal.

## Basic Tamil

அடிப்படைத் தமிழ் - முதல் பருவம்

பாடத்திட்டத்தின் நோக்கம் (Objective)

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

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

பாடத்திட்டம் - முதல் பருவம் (SYLLABUS)

அலகு - 1

எழுத்துகள்

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

அலகு - 2

சொற்கள்

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

அலகு - 3

தொடரமைப்பு

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

அலகு - 4

பிழை நீக்கம்

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

அலகு - 5

எண்கள், உறவுப் பெயர்கள், வாழ் இடங்களும், பொருள்களும்

அலகு - 6

அறிமுகம்

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

பாடத்திட்டத்தின் பயன்கள் (Subject Outcome)

இந்தப் பாடத்தினால் வேற்றுப்புல மாணவர்கள் தமிழகத்தில் பாமர மக்களிடமும் தமிழில் பேச முடியும். தமிழ் மொழியிலுள்ள சிறு சிறு 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)

Advanced Tamil

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

பாடத்திட்டம் (SYLLABUS)

பாடப்பகுப்பு

IV.இலக்கியம்

V.அதைச் சார்ந்த தமிழிலக்கிய வரலாறு

VI.மொழிப் பயிற்சி

அலகு - 1

நாட்டுப் புறப்பாடல்

1. பஞ்சம். 2. மானம் விடிவதெப்போ?

அலகு - 2

புனை கதை

1."கட்டை விரல்"-சி.என்.அண்ணாதுரை

அலகு - 3

புதுக்கவிதை

1. ஆடிக்காற்றே -சிற்பி, 2. கடமையைச் செய்-மீரா, 3.

இழந்தவர்கள்-அப்துல் ரகுமான்

அலகு - 4

மொழித்திறன்

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

**பாடத்திட்டத்தின் பயன்கள் (Subject Outcome)**

இப்பாடத்தைப் படிப்பதால் தமிழ் மொழியின் இலக்கியஇன்பம், 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)

## IIND SEMESTER

### Part II – Language

#### பாடத்திட்டத்தின் நோக்கம்

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

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

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

#### பாடத்திட்டம் (SYLLABUS)

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

#### அலகு - 1

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

#### அலகு - 2

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

#### அலகு - 3

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

#### அலகு - 4

1. பத்துப்பாட்டு - முல்லைப்பாட்டு

#### அலகு - 5

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

#### II தமிழிலக்கிய வரலாறு

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

#### III மொழிப் பயிற்சி



1. இலக்கணக் குறிப்பு (வேற்றுமைத் தொகை, உவமைத் தொகை, பண்புத் தொகை, உமமைத் 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)

**Part I – Language – Hindi - II**

**COURSE OBJECTIVES:**

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

## SYLLABUS:

### I. ONE ACT PLAY (Detailed Study):

#### 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):

#### 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

- Aurangzeb ki Aakhari Raat
- Mukthidhan
- Practice of Annotation Writing
- Practice of Summary and Literary evaluation Writing

### UNIT - II

- Laksmi ka Swagat
- Mithayeewala
- Practice of Annotation Writing
- Practice of Summary and Literary evaluation Writing

### UNIT - III

- Basant Ritu ka Natak
- Seb Aur Dev
- Practice of Annotation Writing
- Practice of Summary and Literary evaluation Writing

### UNIT - IV

- Bahut Bada Sawal
- Vivah ki Teen Kathayen
- Practice of Annotation Writing

- Practice of Summary and Literary evaluation Writing

#### **UNIT - V**

- Translation Practice. (English to Hindi)

#### **LEARNING OUTCOME**

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

#### **Part I – Language – French - II**

#### **COURSE OBJECTIVES:**

In teaching French we aim to

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

#### **SYLLABUS:**

**Unité - I :** c'est où ?

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

**Unité - II :** N'oubliez pas !

Exprimer l'obligation ou l'interdit - Conseiller

**Unité - III :** Belle vue sur la mer !

Décrire un lieu - situer - se situer dans le temps

**Unité - IV :** Quel beau voyage !

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

**Unité - V :** oh! Joli!

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

**Unité - VI :** Et après ?

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

#### **Prescribed textbook:**

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

## **COURSE 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

## **Part II – Communicative English – II**

### **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.

## **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 Interjections

### Unit - III (18 hours)

- a. 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
  - d. through skits. (writing scripts and performing)
3. Word Power
  - a. Collocation
4. Grammar in Context: Working With Clauses

### COURSE OUTCOMES:

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

- Show better understanding of nuances in formal communication and etiquettes.

**Recommended Book:**

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

**Core Paper III - ADVANCED FINANCIAL ACCOUNTING**

**COURSE OBJECTIVES:**

1. To enable the students to get a comprehensive understanding of the Financial Accounting
2. To make the students know the various methods of maintaining the accounting records in various forms of Business
3. To familiarize the students with knowledge about financial reporting standards

**SYLLABUS:**

**Unit - I**

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

**Unit - II**

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

**Unit - III** Partnership Accounts Admission of a Partner – Retirement of a Partner – Death of a Partner.

**Unit – IV**

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

**Unit - V**

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

**COURSE OUTCOMES:**

1. The students will be able to understand the preparation of financial statements for various business units
2. The students will familiarize in the concept of Branch account and its system
3. To understand the Scope of departmental accounting and partnership account from admission to dissolution.

**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
4. Jain & Narang, Financial Accounting, Kalyani Publishers, New Delhi.

**SUGGESTED READINGS:**

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

**Core Paper IV: Python Programming (Theory & Practicals)****COURSE OBJECTIVES:**

- To introduce the basic features of python programming and impart skills in an Industry standard programming language
- Understand fundamental programming concepts of Python programming and its Libraries
- Create advanced programming features in Python to solve industry standard problems

**UNIT - I**

Computer systems – Python Programming Language Computational Thinking – Python Data Types: Expressions, Operator, Variables, and Assignments – Strings – Lists – Objects & Classes – Python standard library.

**UNIT - II**

Imperative programming: Python modules – Built-in-function: print() function –eval() function – user-defined function & assignments -parameter passing.

**UNIT – III**

Text Data, Files & Exceptions: Strings, revisited – formatted output – files – errors & Exceptions – Execution control Structures: decision control & the IF statement.

**UNIT - IV**

For LOOP & Iteration Patterns – two-dimensional list- while loop – more loop patterns – additional iteration control statements – Container and Randomness: Dictionaries – other built-in container types – character encodings & strings – module random.

**UNIT - V**

Namespaces – encapsulation in functions – global vs local namespaces exceptional flow control – modules as namespaces.

**COURSE OUTCOMES:**

- To learn the syntax and semantics of Python programming language
- To be able to create advanced programming features in Python to solve industry standard problems

## **PYTHON PROGRAMMING PRACTICALS**

### **LIST OF EXERCISES:**

1. Program to convert the given temperature from Fahrenheit to Celsius and vice versa depending upon user's choice.
2. Program to calculate total marks, percentage and grade of a student. Marks obtained in each of the five subjects are to be input by user. Assign grades according to the following criteria:  
Grade A: Percentage  $\geq 80$  Grade B: Percentage  $\geq 70$  and  $< 80$  Grade C: Percentage  $\geq 60$  and  $< 70$  Grade D: Percentage  $\geq 40$  and  $< 60$  Grade E: Percentage  $< 40$
3. Program, using user-defined function to find the area of rectangle, square, circle and triangle by accepting suitable input parameters from user.
4. Program to display the first n terms of Fibonacci series.
5. Program to find factorial of the given number.
6. Write a Python program to count the number of even and odd numbers from N numbers.
7. Python function that accepts a string and calculate the number of upper case letters and lower case letters.
8. Python program to reverse a given string and check whether the give string palindrome or not.
9. Write a program to find sum of all items in a dictionary.
10. Write a Python program to construct the following pattern, using a nested loop  
1 22 333 4444 55555 666666 7777777 88888888 99999999
11. Simple analysis listing

### **Allied II – Indian Economy**

#### **COURSE OBJECTIVES:**

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

#### **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.

### **COURSE OUTCOMES:**

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

### **Professional English for Commerce and Management**

#### **COURSE OBJECTIVES:**

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

### **UNIT – I : Communicative Competencies**

1. Listening Pre-task
2. Speaking
3. Reading
4. Writing

#### **UNIT- II :**

Persuasive Communication

1. Listening
2. Speaking
3. Reading

4. Writing

### **UNIT- III :**

Digital Competence

1. Listening
2. Speaking
3. Reading
4. Writing

### **UNIT- IV :**

Creativity and Imagination

### **UNIT- V :**

Workplace Communication - An Overview

### **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

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

### **NME – Functional Mathematics – II**

#### **COURSE OBJECTIVES:**

- Through knowledge and understanding students develop mathematical reasoning to make deductions and solve problems.
- A.Knowledge and understanding are fundamental to studying mathematics and form the base from which to explore concepts and develop problem-solving skills.

#### **SYLLABUS:**

##### **UNIT - I**

Time and work – Pipes and cisterns- Problem

##### **UNIT - II**

Time and Distance, Relative speeds- Problems on Races, Boats and Trains.

##### **UNIT - III**

Mensuration – Problems

## UNIT - IV

Polygons – Interior angles- Number of diagonals- Regular Polygons- Problems

## UNIT - V

Stocks and Shares – Problems

### COURSE OUTCOMES:

- Understand the foundations of mathematics.
- Be able to perform basic computations in higher mathematics.
- Be able to read and understand middle-level proofs.
- Be able to write and understand basic proofs.
- Develop and maintain problem-solving skills.

### Reference:

1. Quantitative Aptitude- R.S. Agarwal
2. Functional Mathematics, M. Sivananda Rani, Margham Publications, Chennai

### Basic Tamil

அடிப்படைத் தமிழ் - இரண்டாம் பருவம்

பாடத்திட்டத்தின் நோக்கம் (Objective)

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

இம்மாணவர்கள் இரண்டாம் பருவத்தில் தமிழ் மொழியிலுள்ள சிறு சிறு இலக்கியப்பகுதிகளைப் படிப்பர். சிறு கதைகள், சுற்றுலாத் தலங்கள், 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 குறிப்பதவிநூல் என்று தனியாக இல்லை. (Reference book not applicable)

Advanced Tamil

சிறப்புத் தமிழ் - இரண்டாம்பருவம்

பாடத்திட்டத்தின் நோக்கம் (Objective)

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

பாடத்திட்டம் (SYLLABUS)

பாடப்பகுப்பு

- VII. இலக்கியம்
- VIII. அதைச் சார்ந்த தமிழிலக்கிய வரலாறு
- IX. மொழிப் பயிற்சி

அலகு - 1

கட்டுரை

1. பெண்ணின் பெருமை-திரு.வி.க

அலகு -2.

செய்யுள்

1. புறநானூறு - அ. கெடுகசிந்தை-ஓக்கூர் மாசாத்தியார், ஆ. ஈன்று புறந்தருதல் - பொன்முடியார், இ. யாதும் ஊரே - கனியன்புங்குன்றனார்
- ஈ. திருக்குறள் - வான் சிறப்பு முழுமையும்
- உ. சிலப்பதிகாரம் - மங்கல வாழ்த்துப் பாடல்

- ஊ. திருவாசகம் - வேண்டத்தக்கது  
எ. திருவாய்மொழி - உயர்வற  
ஏ. இரட்சண்ய யாத்ரிகம் (சிலுவைப்பாடு)-பாடல்எண்-1,3,4  
ஐ. சீறாப்புராணம் - வானவர்க்கும்  
ஓ. பாரதியார்- நல்லதோர்வீணை

அலகு -3.

இலக்கிய வரலாறு  
பாடம் தழுவிய இலக்கிய வரலாறு

அலகு -4.

மொழிபெயர்ப்பு  
ஆங்கிலப் பகுதியைத் தமிழாக்கம் செய்தல்  
பாடத்திட்டத்தின் பயன்கள் (Subject Outcome)  
தமிழ் மொழி, தமிழ் இலக்கியத்தின் தொன்மையை அறிதல். தமிழ்  
மக்களின் பண்பாட்டைக் கால வாரியாக உணர்ந்து கொள்ளுதல்.  
மொழிபெயர்ப்புத்துறையிலும் செயலாற்ற முடியும்

பாட நூல்

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

Reference book

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

## **III SEMESTER**

### **Core Paper V- CORPORATE ACCOUNTING - I**

#### **COURSE OBJECTIVES:**

1. To motivate the students to understand the various Provisions of the Companies Act.
2. To make the students familiarize with corporate accounting procedures
3. To enable the students to acquire conceptual knowledge about the preparation of the company accounts.
4. To enable the students to acquire knowledge about issue of shares and issue of debentures etc.

#### **SYLLABUS:**

##### **Unit - I**

Share Capital Issue of Shares -Types of Shares - Forfeiture of shares - Reissue of shares - Underwriting of shares - Stock split - Meaning of Redemption - Redemption of Preference Shares.

##### **Unit – II**

Debentures & Acquisition of Business Meaning - Types of Debentures - Issue - Underwriting of Debentures - Redemption of Debentures. Acquisition of Business - Meaning - Profit Prior to Incorporation.

##### **Unit - III**

Final Accounts Final Accounts - Preparation of P & L A/c and Balance Sheet - Managerial Remuneration- Calculation and Legal Provisions.

##### **Unit - IV**

Valuation of Shares and Goodwill Valuation of Shares and Goodwill - Meaning - Methods of Valuation of Shares and Goodwill.

##### **Unit - V**

Alteration of Share Capital Meaning - Internal Reconstruction - Reduction of Share Capital.

#### **COURSE OUTCOMES:**

1. Enable the students to account for the various adjustments related to share capital and redemption of debentures
2. Students can be able to prepare profit prior to incorporation and post incorporation profits in companies' accounts
3. Students will be able to learn the accounting procedures of corporate undertaking and their financial statement preparations
4. Students will be able to prepare the valuation method of shares and goodwill

#### **SUGGESTED READINGS**

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

## **Core Paper VI - BUSINESS LAWS**

### **COURSE OBJECTIVES:**

1. To highlight the Provisions of Law governing the General Contract and Special Contract.
2. To enable the students to understand the Legal Remedies available in the Law to the Business and other People.

### **SYLLABUS**

#### **Unit - I**

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

#### **Unit - II**

Offer, Acceptance and Consideration Offer - Definition - Forms of Offer - Requirements of a Valid Offer. Acceptance - Meaning - Legal rules as to a Valid Acceptance. Consideration - Definition - Types - Essentials.

#### **Unit - III**

Other Elements of Valid Contract Capacity of Parties - Definition - Persons Competent to contract. Free consent - Coercion - Undue Influence - Fraud - Misrepresentation - Mistake. Legality of object - Void agreements – Unlawful Agreements.

#### **Unit - IV**

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 - V**

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.

### **COURSE OUTCOMES:**

1. Students will understand the basic provisions of Law, contract and legal remedies in the law.
2. Enable the students to understand the concept of sale of goods and Contemporary issues in Business Law.
3. Students will acquire knowledge on contract and various types of contracts

### **SUGGESTED READINGS**

1. Kapoor, N.D. Business Laws, Sultan Chand and Sons.
2. Sreenivasan, M.R. Business Laws, Margam Publications.
3. Dhandapani, M.V. Business Laws, Sultan Chand and Sons.  
Badre Alam, S. & Saravanel, P. Mercantile Law
4. Pillai, R.S.N. & Chand, S. Business Law, S Chand & Co, Delhi
5. Ramaswamy, K.N., Business Law, S Chand & Co, Delhi
6. Shukla, M.C, Business Law, S.Chand & Co.  
Balachandran. V & Thothadri, S, Business Law, Vijay Nicole Im prints Pvt. Ltd. Chennai

## **CORE - VII COMPUTERISED ACCOUNTING (Theory & Practical)**

### **COURSE OBJECTIVES:**

1. To develop the skills of students to prepare accounting statements using accounting software
2. To provide basic knowledge of computerized accounting to deserving students under self – learning mode
3. To know the preparation of budget, Purchase order and sales order vouchers.

### **SYLLABUS**

#### **Unit - I**

Introduction – features – basic concept of computerized accounting and Inventory system – accounts organization & types of accounts – account statements – Purchases & sales – credit & debit – transaction, invoice, voucher, order, cost & stock – income & expenses – inventory control.

#### **Unit – II**

Masters – creation of Accounts Master – Ledger – cost – group – Budgets – Voucher & Inventory – creation of Inventory Master – Stock Item – Group & Unit measurement.

#### **Unit - III**

Transactions – Accounts vouchers entry – receipt – payment – journal – debit & credit notes – sales, purchase option and post-date vouchers. Inventory voucher entry – types – delivery Chelan – Goods Receipt Note, Sales & Purchase returns – Invoice – Stock Transfer – Bill of Material Physical Stock Voucher.

#### **Unit – IV**

Reports – Accounting Report – Trial Balance – Profit & Loss account – Balance -Sheet & Stock Statement – Account Books – Cash & Bank Books – Ledger summaries - Bills Receivable & Payable Statements.

#### **Unit – V**

Inventory Report – Stock Summaries – Group Summaries – Order Books & Summary – Order status – Sales Order Summary - Purchase Order Summary – Printing – Reports on Printer – Reports to File

### **COURSE OUTCOMES:**

1. Student will do by their own create company, enter accounting voucher entries including advance voucher entries,
2. Students can able to create accounting and Inventory Masters.
3. Students can able to reconcile bank statement, do accrual adjustments, and also print financial statements, etc. in Tally ERP.9 software
4. Make the students to understand about the Purchase order and sales order processing.

### **REFERENCE BOOKS:**

1. K.K. Nidhani , Implementing Tally
2. Namrata Agarwal, “Financial Accounting using Tally”, Dream tech Publishers, New Delhi, 2003



## **Core Paper VIII: Object Oriented Programming with C++ (Theory & Practical's )**

### **COURSE OBJECTIVES:**

- To develop programming skills of students.
- To expose the students to basics of Object Oriented Programming concepts.
- To develop the programming skills using object oriented concepts.
- Able to apply the OOPs concepts in real life problems.

### **SYLLABUS**

#### **UNIT - I**

Principles of object oriented programming, object-oriented programming paradigm. Applications of OOPs. OOPs concepts – OOPs Languages. Models:-Class Model-State Model and Interaction Model.

#### **UNIT - II**

Introduction to C++ - Tokens, Keywords-Identifiers-Variables-Operators-Manipulators-Expressions-Control Structures.

#### **UNIT - III**

Functions - Main Function - Function Prototyping - Inline Functions - Friend and Virtual Functions-Parameters Passing in Functions-Values Return by Functions, file concepts.

#### **UNIT - IV**

Classes and Objects; Constructors and Destructors; and Operator Overloading and Type Conversions - Type of Constructors - Function overloading.

#### **UNIT - V**

Inheritance: Single Inheritance - Multilevel Inheritance - Multiple Inheritance - Hierarchical Inheritance - Hybrid Inheritance. Virtual Functions and Polymorphism; Managing Console I/O operations.

### **COURSE OUTCOMES:**

- To learn the syntax and semantics of the C++ programming language
- Apply the concepts of object-oriented programming to solve different problems.
- Identify importance of object oriented programming and difference between structured oriented and object oriented programming features.

### **C++ PRACTICALS**

1. Simple programs like Area of a circle and square and Temperature conversion, to revise C++ fundamentals
2. Constructor and constructor overloading
3. Friend function
4. Inline Function
5. Function and Function prototyping
6. Function overloading
7. Operator overloading
8. Inheritance, multiple inheritances
9. Virtual Functions
10. File program

## **ALLIED PAPER III: BUSINESS STATISTICS**

### **COURSE OBJECTIVES:**

1. To develop the students ability understanding the application of statistical techniques in business
2. To enlighten the students with various statistical measures and their relevant usages.
3. To facilitate the students in understanding the need of statistics in current scenario
4. To customize the importance of business statistics for the commerce students

### **SYLLABUS**

#### **UNIT - I**

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

#### **UNIT- II**

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

#### **UNIT- III**

Correlation and Regression Analysis Simple Correlation - Scatter Diagram - Karl Pearson's Correlation - Spearman's Rank Correlation - Regression - Meaning - Linear Regression.

#### **UNIT - IV**

Time Series Analysis of Time Series - Causes of variation in Time Series Data - Components of Time series; Additive and multiplicative models - Determination of Trend by Semi average, Moving average and Least squares (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 - Tests of adequacy - Errors in Index numbers - Chain Base Index numbers - Base shifting - splicing - deflating - Consumer Price index and its uses - Statistical Quality Control

### **COURSE OUTCOMES:**

1. Enabling the students to know the methods of presenting the data graphically
2. Making the students acquire the knowledge of various statistical tools
3. Making the students understanding the various future prediction techniques and draw inferences in business

### **SUGGESTED READINGS**

1. DhingraI C&M.P.Gupta, Lectures in Business Statistics, Sultan Chand and Sons, New Delhi, 2009
2. Gupta SP and Archana Agarwal, Business Statistics (Statistical Methods), Sultan Chand and Sons, New Delhi, 9 th revised edition 2013
3. Gupta S.C, Fundamentals of Statistics, Himalaya Publishing House

4. Sharma J Fundamentals of Business Statistics, 2nd edition, Vikas Publishing House Pvt Ltd, 2013

5. Rajagopalan S.P, and Sattanathan, R., Business Statistics and Operations Research, Vijaya Nicole Imprint Pvt .Ltd. ,Chennai

6. Joseph Anbarasu, Business Statistics, Vijay Nicole Imprint Pvt .Ltd, Chennai

#### **Part IV – Environmental Studies:**

##### **COURSE OBJECTIVES:**

- Develop various processes/skills e.g. observation, discussion, explanation, experimentation, logical reasoning, through interaction with immediate surroundings.
- Develop sensitivity for the natural, physical and human resources in the immediate environment.
- Point out/ raise issues related to equality, justice and respect for human dignity and rights.

##### **SYLLABUS:**

#### **Unit - I**

##### **Introduction to Environmental Studies**

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

#### **Unit - II**

##### **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:
- Forest ecosystem
- Grassland ecosystem
- Desert ecosystem
- Aquatic ecosystem (ponds, stream, lakes, rivers, ocean, estuaries)

#### **Unit - III**

##### **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 - IV**

##### **Biodiversity and Conservation ( 8 lectures)**

- Levels of biological diversity: genetics, species and ecosystem diversity,
- Biogeographic zones of India: Biodiversity patterns and global biodiversity hotspots
- India as a mega- biodiversity nation, Endangered and endemic species of India.

- Threats to biodiversity: Habitat loss, poaching of wildlife, man- wildlife conflicts, biological invasions; Conservations of biodiversity: In-situ and Ex-situ Conservation of biodiversity.
- Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.

### **Unit - V**

#### **Environmental Pollution (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 -VI**

#### **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 - VII**

#### **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 - VIII 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:**

- Identifies simple observable features (e.g. shape, colour, texture, aroma) of leaves, trunk and bark of plants in immediate surroundings.
- identifies simple features (e.g. movement, at places found/kept, eating habits, sounds) of animals and birds ) in the immediate surroundings.
- identifies relationships with and among family members.

## REFERENCE:

1. Carson , R. 2002.Silent Spring, Houghton Mifflin Harcourt.
2. Gadgil , M.,& Guha, R. 1993.This Fissured Land: An Ecological History of India. Univ.of California Press.
3. Glesson, B. and Low, N.(eds.)1999. Global Ethics and Environment, London, Routledge.
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. Philadelphia Saunders.
10. Pepper,I.L.,Gerba,C.P & Brusseau,M.L.2011.Environmental and Pollution Science. Academic Press.
11. Rao,M.N.& Datta,A.K.1987.Waste Water Treatment. Oxford and IBH Publishing Co.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 sustainable development.OUP
15. Singh,J.S.,Singh,S.P and Gupta,S.R.2014.Ecology,Environmental Science and Conservation. S.Chand Publishing, New Delhi.
16. Sodhi,N.S.,Gibson,L.&Raven ,P.H(eds).2013.Conservation Biology :Voices from the Tropics. 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. Oxford University Press.

## **Part IV – Softskill III:**

### **PERSONALITY ENRICHMENT – LEVEL I**

#### **COURSE OBJECTIVE:**

- Personality development helps you gain recognition and acceptance from the society as well as people around
- Personality development plays an essential role not only in an individual's professional but also personal lives. It makes an individual disciplined, punctual and an asset for his/her organization

#### **Unit - I : Self Disclosure**

Characteristics of self disclosure – Self disclosure benefits and appropriateness – Self disclosure and self awareness – Self disclosure and feedback.

##### **Exercise:**

1. Self Description– Reflect and answer the following questions on a sheet of paper about yourself: Who am I? What am I like? How do others perceive me? What are my strengths as a person? In what areas do I want to develop greater skills?
2. Adjective Checklist – the following exercise is aimed at providing an opportunity for participants to disclose their view of themselves to the other members of their group and to receive feedback on how the other group members perceive them.
3. Self Disclosure and Self Awareness – the purpose of this exercise is to allow participants to focus on the areas as described in the Johari Window.

#### **Unit - II : Anger, Stress and Managing Feelings**

The nature of stress- managing stress through social support systems – the nature of anger – guidelines for managing anger constructively – dealing with an angry person

##### **Exercise:**

1. Handling put downs techniques practiced through role plays.
2. changing your feelings discuss how people can make their assumptions more constructively.
3. defusing the Bomb exercise discuss how one can manage provocations.

#### **Unit - III : Interpersonal Effectiveness**

Managing anxiety and fear – Breathing – an antidote to stress – progressive muscle relaxation – understanding your shyness – building one' self esteem – avoiding self blame – taking risks, tolerating failure, persisting and celebrating success – self talk.

##### **Exercise:**

1. being positive about yourself
2. Understanding your shyness analyze the social situation of shyness and the causes of your shyness.
3. Systematic Muscle Relaxation train one in the procedure for systematic muscle relaxation.
4. Learning how to breathe deeply help one to relax systematically when one is anxious by controlling one's breathing.

#### **Unit - IV : Study Skills**

Importance of study environment – using VCR3 to increase memory power: visualizing, concentrating, relating, repeating, reviewing- memory hindrances – memory helpers – knowing vs memorizing – memory and studying – the SQ3R method; survey, write questions, read, recite , review – mnemonic devices – rhymes – acronyms – pegging – cooperative learning .

##### **Exercise:**

1. Using the techniques of memory enhancers to review your classroom and textbook notes

#### **Unit - V : Goal Setting and Managing Time**

The basis of effective goals – steps to be followed to obtain optimum results from goal setting – Identifying the reasons for procrastination – guidelines to overcome procrastination – priority management at home and college.

##### **Exercise:**

1. Steps to prepare one's short term goals and long term goals.
2. Role play activity through reflection of identifying how priority management affect one's ability to live a balanced life.

#### **COURSE OUTCOMES:**

- Self-awareness. Personal development begins with self-awareness
- A sense of direction
- Improved focus and effectiveness
- More motivation
- Greater resilience
- More fulfilling relationships

#### **Reference:**

1. Johnson, D.W. (1997). Reaching out – Interpersonal Effectiveness and Self Actualization. 6<sup>th</sup> ed. Boston: Allyn and Bacon.
2. Sherfield, R. M. ; Montgomery, R.J. and Moody, P, G. (2010). Developing Soft Skills. 4<sup>th</sup>ed. New Delhi: Pearson.
3. Robbins, S. P. and Hunsaker, Phillip, L. (2009). Training in Interpersonal skills. Tips for
4. managing people at work. 5th ed. New Delhi: PHI Learning.

## IV SEMESTER

### Core Paper IX - ADVANCED CORPORATE ACCOUNTING

#### COURSE OBJECTIVES:

1. To make the students understand the applications of Accounting Transactions in Corporate Sector.
2. To facilitate the students to understand the Provision of the Indian Companies Act.
3. To provide the students with an understanding of accounting procedure for corporate restructuring.
4. To make the students understand the applications of Accounting Transactions in Corporate Sector.

#### SYLLABUS

##### Unit - I

Company Accounts Amalgamation, Absorbtion and External Reconstruction of Companies.

##### Unit - II

Holding Company - Subsidiary Company - Meaning - Preparation of Consolidated Final Statement of Accounts - Treatment of Dividend. (Inter - Company owing excluded)

##### Unit - III

Banking Company & Insurance Company Preparation of – Final Accounts of Banking Insurance Companies.

##### Unit- IV

Liquidation Meaning - Preparation of Liquidator's Final Statement of Account - Calculation of Liquidator's Remuneration.

##### Unit - V

Accounting for Price Level Changes - Human Resource Accounting - Computerised Accounting Meaning.

#### COURSE OUTCOMES:

1. The students will be able to understand the procedures of corporate restructuring and to prepare the various accounting statements.
2. Students can get an idea about the accounts of companies undergoing Amalgamation, External reconstruction and Internal Reconstruction.
3. Students will be able to prepare Liquidators final statement of accounts.
4. Students can acquire knowledge in preparing the accounting transactions of Holding company and Banking Company.

#### SUGGESTED READINGS:

1. Gupta, R.L. & Radhaswamy, M., Advanced Accounts, Sulthan Chand & Sons, New Delhi.
2. Jain,S.P.& Narang K.L. ,Advanced Accounts-Kalyani Publishers
3. Reddy,T.S& Murthy, A, Corporate Accounting, Margham Publications, Chennai.
4. Shukla, M.C.&Grewal,J.S,Advanced Accounts,S.Chand and Company, New Delhi



## **Core Paper X - PRINCIPLES OF MANAGEMENT**

### **COURSE OBJECTIVES:**

1. To make the students to understand the basic concepts of management.
2. To prepare the students to know about the significance of the management in Business.
3. To enable the students to understand the tools and techniques to be used in the performance of the managerial job.

### **SYLLABUS:**

#### **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.

#### **Unit - III**

Organisation Meaning and Types of organisations - Principles - Formal and Informal organisation - 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.

#### **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 will understand the basic concepts and significance of management in business.
2. Students will be able to evaluate the global context for taking managerial actions of planning, organizing and controlling.
3. Students will be able to demonstrate the ability to directing, leadership and communicate effectively.

### **SUGGESTED READINGS**

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

4. Wehrich and Koontz, Management-A Global Perspective.
5. Premavathy N, Principles of Management, Sri Vishnu Publications, Chennai.
6. Jayasankar, J. Business Management, Margham Publication, Chennai.
7. Sundar,K.Principles of Management, Vijay Nicole Imprints Pvt. Ltd. ,Chennai

## **CORE – XI – E-COMMERCE**

### **COURSE OBJECTIVES:**

1. To enable the student to understand basics of E-Commerce
2. To gain a practical orientation to E-Commerce and E- Business management
3. To enable the students to understand the real business cases regarding their e-business strategies and EDI

### **SYLLABUS**

#### **UNIT - I**

Introduction to E-Commerce - Traditional Commerce - E-Commerce - International E-Commerce - The Internet - Origin of Internet - New user for the Internet - Commercial use of the Internet - Growth of Internet and web - Economic forces and E-Commerce - Transaction cost and role of E-Commerce - Value chains in E-Commerce - Strategic Business unit value chain in E-Commerce - Industry value chains - Role of E-Commerce.

#### **UNIT - II**

Client - Server - Emerging Client Server - World Wide Web as the architect - Web background - Hypertext publishing - Technology behind web - security threats - network security - data and message security and the web - Electronic payment system - Electronic cash - Electronic wallets - smart cards - credit and change cards.

#### **UNIT - III**

Strategies for Marketing sales and promotion - creating an effective web presence - identifying and reaching customers - creating and maintaining brands on the web - Business models for selling on the web

#### **UNIT - IV**

Electric Data Interchange - EDI Applications in business - EDI legal security and privacy issues - Types of digital documents - Issues behind documents - Infrastructure - Corporate data warehouses

#### **UNIT - V**

Business Plans for Implementing E-Commerce - Planning the E-Commerce project -Setting objectives - Internal development and outsourcing - selecting a Hosting service - Managing E-Commerce implementation project management - Staffing -operations - Post implementation Audits-Overview of M-Commerce-Components of M-Commerce-M-Commerce applications.

### **COURSE OUTCOMES:**

1. To understand the basic concepts of E-Commerce and technologies used in the field of management information systems
2. Students can acquire knowledge about marketing through internet, multimedia and video conferencing.

3. Students will be able to understand various concepts in EDI, EPS and supply chain management.

**TEXT BOOKS:**

1. David Kosiur - Understanding E-Commerce
2. Kosiur - Understanding Electronic Commerce - PHI/Microsoft Press
3. PT Joseph - Electronic Commerce - Prentice-Hall Of India
4. Jochen H. Schiller, Mobile Communication, Pearson Education India, 2/ed, 2008.

**REFERENCE BOOKS:**

1. Gary P Schneider and James T Perry - Electronic Commerce
2. Pete Loshin & Paul A. Murphy - Electronic Commerce
3. Awad - Electronic Commerce - Prentice-Hall of India

**Core Paper XI: Programming in Java (Theory & Practical's)****COURSE OBJECTIVES:**

- To learn the basics and advanced concepts of Java programming.
- To learn the basics of user interfaces components using Java.
- To apply and develop the real time applications using Java programming.

**UNIT - I**

Introduction to Java-Features of Java-Basic Concepts of Object Oriented Programming-Java Tokens-Java Statements-Constants-Variables-Data Types-Type Casting-Operators-Expressions-Control Statements: Branching and Looping Statements

**UNIT-II**

Classes, Objects and Methods-Constructors-Methods Overloading-Inheritance-Overriding Methods-Finalizer and Abstract Methods-Visibility Control –Arrays, Strings and Vectors-String Buffer Class

**UNIT - III**

Interfaces-Packages-Creating Packages-Accessing a Package-Multithreaded Programming-Creating Threads- Stopping and Blocking a Thread-Life Cycle of a Thread-Using Thread Methods-Thread Priority

**UNIT - IV**

Managing Errors and Exceptions-Syntax of Exception Handling Code-Using Finally Statement-Throwing Our Own Exceptions-Applet Programming-Applet Life Cycle-Graphics Programming

**UNIT - V**

Managing Input /Output Files: Concept of Streams-Stream Classes-Byte Stream Classes-Character Stream Classes – Using Streams-Using the File Class-Creation of Files-Random Access Files-Other Stream Classes

**COURSE OUTCOMES:**

- The use of Java in a variety of technologies and on different platforms
- Use an integrated development environment to write, compile, run, and test simple object-oriented Java programs.

- Read and make elementary modifications to Java programs that solve real-world problems.
- Validate input in a Java program.

### **JAVA PROGRAMMING PRACTICALS**

1. Substring removal from a string. Using String Buffer Class.
2. Determining the Perimeter and Area of a Triangle. Using Stream Class.
3. Determining the order of numbers generated randomly using Random class.
4. Usage of Calendar Class and manipulation.
5. String Manipulation using char array.
6. Usage of Vector Classes.
7. Implementing Thread based application and Exception Handling.
8. Creating scientific calculator
9. Working with Frames and Various controls.
10. Working with Applet- form designing
11. Text files (copy, display, counting characters, words and lines).
12. Data file creating and processing for electricity billing.

### **ALLIED PAPER II- ELEMENTS OF OPERATIONS RESEARCH**

#### **COURSE OBJECTIVES :**

1. To develop the students with the different methods of finding the optimal solutions using the available resources.
2. To Facilitate in Understanding the various Concepts and tools of Operations Research
3. To Help the Students to Understand the Various Techniques of Solving Problems

### **SYLLABUS**

#### **UNIT - I**

Introduction Operations Research - Meaning - Definition - Origin and History - Characteristic features - Need - Scope - Steps - Techniques -Application - Limitations.

#### **UNIT - II**

Linear Programming Problem (LPP) Meaning - Requirements -Assumptions - Applications - Formulating LPP -Advantages - Limitations - formulating LP Model (simple problems only)

#### **UNIT - III**

Methods of LPP Obtaining Optimal solution for Linear Programming Problem (LPP) - Graphical Method - Problems - Simplex Method for type of LPP & for Slack Variable Case - Maximization Function - Minimization Function (simple problems only)

#### **UNIT - IV**

Transportation Problems Meaning - (Initial Basic Feasible Solution) -Assumptions - Degenerate Solution - North - West Corner Method - Least Cost Method - Vogel's Approximation Method -Assignment Problems - Features -Transportation Problem Vs Assignment Problem - Hungarian Method (Simple problems only).

## **UNIT - V**

Game Theory Meaning - Types of Games - Basic Assumptions - Finding value of game for Pure Strategy - Mixed Strategy - Indeterminate Matrix and Average Method - Graphical Method - Pure Strategy - Saddle Point - Pay off Matrix Value of game (simple problems only)

### **COURSE OUT COMES:**

1. Helping the students in formulation of real life problem into a mathematical model and solving using various techniques.
2. Enlightening the students about the applications of Operation Research techniques in making effective business decisions.
3. Understanding of the Concept of Operations Research and to Help the Students to Understand the Various Techniques of Solving Problems

### **SUGGESTED READINGS**

1. Agarwal, N.P. and Sonia Agarwal, Operations Research and Quantitative techniques, RBSA Publishers, New Delhi, 2009
2. Anand Sharma, Operations Research, Himalayan Publishing House, 2014, Mumbai
3. Gurusamy S, Elements of Operations Research, Vijay Nicole Im prints, 2015, Chennai
4. Gupta PK & Gupta SP, Quantitative Techniques & Operations Research, Sulthan Chand and Sons, 2014, New Delhi
4. Kanti Swarup, P.K. Gupta & Man Mohan, Operations Research, Jain Book Agency, 2014, New Delhi
5. Sarangi, S.K. Applied Operations Research and Quantitative Methods, Himalayan Publishing House, 2014, Mumbai
7. Shridhara, K. Bhat, Operations Research, Himalayan Publishing House, 2011, Mumbai

## **Part IV – Softskill IV:**

### **COURSE OBJECTIVE:**

- Personality development helps you gain recognition and acceptance from the society as well as people around
- Personality development plays an essential role not only in an individual's professional but also personal lives. It makes an individual disciplined, punctual and an asset for his/her organization

## **PERSONALITY ENRICHMENT – LEVEL II**

### **Unit - I : Stress Management**

The Nature of Stress – A wellness Lifestyle – Distress symptoms: emotional distress, cognitive distress, behavioral distress, physical distress symptoms – managing stress : exercise, nutrition, sleep, healthy pleasures – self talk and stress – Relaxation Methods: breathing techniques, meditation techniques, visualization techniques – self hypnosis- muscle relaxation techniques – Using social support.

#### **Exercise:**

1. Distressors and Distress Symptoms
2. Identifying Personal uses for self talk management
3. Social support networks from which you draw and networks through which you give social support

## **Unit – II : Maintaining Trust**

Developing and maintaining trust – being trusting and trustworthy – building interpersonal trust – reestablishing trust after it has been broken – trusting appropriately – trust and friendship.

### **Exercise:**

1. Practicing Trust Building Skills
2. Developing Trust

## **Unit – III : Resolving Interpersonal Conflicts**

Understanding conflicts of Interests- conflict strategies – negotiating to win – negotiating to solve the problems – steps for effective problem solving negotiating – refusal skills.

### **Exercise:**

1. Non verbal conflict
2. Confronting the opposition
3. Using the conflict strategies – role playing

## **Unit – IV : Applying Emotional Intelligence**

Emotional Intelligence and emotional competence - components of emotional intelligence – behavioral skills of emotional intelligence.

### **Exercise:**

1. Role model using a modeling/group exercise

## **Unit – V : Enhancing self esteem**

Self theory and the Johari window- Characteristics of fully functioning individuals – manifestations of low and high self esteem – techniques for enhancing self esteem – nurturance techniques.

### **Exercise:**

1. Weakness-strength
2. managing your pig identify areas of self criticism and dealing with negative messages.
3. Nurturing relationships

## **COURSE OUTCOMES:**

- Self-awareness. Personal development begins with self-awareness
- A sense of direction
- Improved focus and effectiveness
- More motivation
- Greater resilience
- More fulfilling relationships

## **Reference:**

1. Schafer, W. (1998). Stress Management for Wellness. 4<sup>th</sup> edition. Australia: Thomson & Wadsworth.
2. Johnson, D.W. (1997). Reaching out – Interpersonal Effectiveness and Self Actualization. 6th ed. Boston: Allyn and Bacon.
3. Robbins, S. P. and Hunsaker, Phillip, L. ( 2009). Training in Interpersonal skills. Tips for managing people at work. 5th ed. New Delhi: PHI Learning.
4. Frey, D and Carlock , C. (1989). Enhancing Self Esteem. 2<sup>nd</sup> edition. Indiana: Accelerated Development INC.

## V SEMESTER

### Core Paper XIII - 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 Capital Investment decisions, long term financing and Working Capital.

#### SYLLABUS

##### Unit - I

Introduction Meaning and Objectives of Financial Management - Functions of Financial Management. Finance - Importance of Finance - Sources of Finance - Role of Financial Manager in Financial Management.

##### Unit - II

Capital Structure Meaning - Factors affecting Capital Structure - Planning - Theories of Capital Structure - Determining Debt Equity Proportion - Leverage Concept.

##### Unit - III

Cost of Capital Definition - Cost of Equity Capital - Cost of Preference Capital - Cost of Debt - Cost of Retained Earnings – Weighted Average (or) Composite cost of capital (WACC)

##### Unit - IV

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 - V

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

#### COURSE OUTCOMES:

1. Students will understand the basics of financial management, investing, financing and dividend decisions.
2. Students will be able to calculate the cost of debt, cost of equity and the Cost of Capital.

#### SUGGESTED READINGS:

1. I.M.Pandey, Financial Management, Vikas Publishing House
2. Prasanna Chandra, Financial Management, Tata McGraw Hill Publications
3. S.N.Maheswari, Financial Management, Sultan Chand & Sons
4. Y.Khan and Jain, Financial Management, Sultan Chand & Sons
5. P.Periyasamy.P, Financial Management, Vijay Nicole Imprints Pvt.Ltd.Chennai
6. Murthy A, Financial Management, Margam Publications, Chennai

## **Core Paper XIV - PRACTICAL AUDITING**

### **COURSE OBJECTIVES:**

1. To make the students to understand the concept of present day Auditing Practices.
2. To enable the students to gain knowledge of various techniques of Auditing.
3. To enable the students to understand the system of Internal check, Vouching and verification of assets and liabilities and audit accounting standards

### **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 - CA 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

### **COURSE OUTCOMES:**

1. Students will gain in sight of the Auditing practices prevailing in the present scenario.
2. Students will understand the general approach of audit in EDP environment.
3. Students will able to understand the powers, duties and responsibilities of auditor



4. Students will be able to understand the types of audit, Verification and Valuation of assets and liabilities

#### **SUGGESTED READINGS:**

1. Auditing, D.P. Jain Konark Publishers Pvt. Ltd.
2. Auditing, Principles and Practice, Ravinder Kumar and Virender Sharma, Eastern Economy Edition.
3. Practical Auditing, B.N. Tandon, Sultan Chand and Co., New Delhi.
4. Contemporary Auditing, Kamal Gupta, Tata McGraw Hill.
5. Practical Auditing, Dinkar Pagare, Sultan Chand & Sons
6. Sundar. K & Paari. K, Practical Auditing, Vijay Nicole Imprints Pvt. Ltd. Chennai

#### **Core Paper XV - ELEMENTS OF COST ACCOUNTING**

#### **COURSE OBJECTIVES:**

1. To make the students 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 familiarize students with the basic concepts of cost and various methods and techniques of costing.
4. To understand classification of overheads & methods of absorption

#### **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 - Overtime - Labour Turnover - Meaning, Causes and Measurement.

##### **Unit - V**

Overheads Costing Overheads - Definition - Classification - Allocation and Apportionment of Overheads - Basis of Allocation - Absorption of Overheads - Preparation of Overheads Distribution Statement - Machine Hour Rate - Computation of Machine Hour Rate.

### **COURSE OUTCOMES:**

1. Students will understand the basic elements of costing.
2. Helps to gather knowledge on preparation of cost sheet in its practical point of view.
3. Enable the students to prepare various levels of material i.e. reorder level, minimum level, maximum level, Pricing methods & EOQ for managing working capital.
4. Students can understand the labour & overheads accounting procedure

### **SUGGESTED READINGS**

1. Jain, S.P & Narang, K.L., Cost Accounting, Kalyani Publishers
2. Khanna, B.S. Pandey, I.M-Ahuja, G.K and Arora M.N., Practical Costing, S Chand & Sons
3. Murthy A & Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt .Ltd .Chennai
4. Reddy, T.S. and Hari Prasad Reddy, Y, Cost Accounting, Margam Publications
5. Prasad, N.K and Prasad, V.K, Cost Accounting, Book Syndicate
6. Saxena and Vashist, Cost Accounting Sulthan Chand and Sons, 2014, New Delhi

### **Core Paper XVI: Visual Basic and Relational Database Management System (Theory & Practicals )**

### **COURSE OBJECTIVES:**

- To inculcate knowledge on Visual Basic concepts and Programming.

### **SYLLABUS**

#### **UNIT - I**

Form –Form Property - variables – data types – string – numbers - Writing simple programs – toolbox – Creating controls – name property – command button – access keys – image controls – text boxes – labels – Radio buttons- Check box - Frame- message boxes.

#### **UNIT - II**

Displaying information – Determinate loops – indeterminate loops – conditionals – built-in functions (String, Numeric) – functions and procedures. Lists – arrays – controls arrays – combo boxes – projects with multiple forms – Menus- MDI forms

#### **UNIT - III**

Database Management System – Advantages – Components – Class Diagram – Events - Normalization – 1 NF – 2 NF – 3 NF

#### **UNIT - IV**

Oracle - an introduction – SQL \*Plus Environment – SQL – Logging into SQL \*Plus - SQL \*Plus Commands – Errors- Oracle Tables: DDL- Naming Rules and conventions – Data Types – Constraints – Creating Oracle Table – Displaying Table Information – Altering an Existing Table– Dropping, Renaming, Truncating Table.

#### **UNIT - V**

DML- Insert and Select commands - Data access techniques: ADO – Connection object – Recordset object. Forms and Reports: Design of form and Report – Form Layout – Data Reports

**COURSE OUTCOMES:**

- Design, create, build, and debug Visual Basic applications.
- Explore Visual Basic's Integrated Development Environment (IDE).
- Write Windows applications using forms, controls, and events.

**TEXT BOOKS:**

1. Gary Cornell. *Visual Basic 6 from the Ground up*. Tata McGraw Hill – 1999.(Ch 1,2)
2. G.V. Post, „*Data base Management Systems*”, Tata McGraw Hill, 2000(Ch 3, 5)
3. DATABASE SYSTEMS USING ORACLE – Nilesh Shah, 2nd edition, PHI. (Ch 4, 5)

**ELECTIVE PAPER (1) - 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 understand about the Assessment Procedures and Tax Planning.
3. To make the students to apply the provisions and complete incomes under various heads.

**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.

**COURSE OUTCOMES:**

1. The students will understand the concepts of Income tax, Types of filing and computation of tax from various head.
2. Make the students familiar with Income from salary.
3. Students will be able to get knowledge about income from house property as a concept
4. To develop knowledge about the income from business or profession.

**SUGGESTED READINGS**

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

**Part V – Value Education****COURSE OBJECTIVES:**

- Knowledge of the values are inculcated through education. It contributes in forming true human being, who are able to face life and make it meaningful.
- Values reflect a person's sense of right and wrong or what "ought" to be.
- Values tend to influence attitudes and behaviour and help to solve common human problems.
- Values are related to the norms of a culture.

**UNIT - I**

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

**UNIT - II**

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

**UNIT - III**

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

**UNIT - IV**

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

## **UNIT - V**

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

### **COURSE OUTCOMES:**

- Students will gain a deeper understanding about the purpose of their life.
- Students will understand and start applying the essential steps to become good leaders.
- Students will emerge as responsible citizens with clear conviction to practice values and ethics in life.

### **Books for Reference :**

1. M.G. Chitakra: Education and Human Values, A.P.H. Publishing Corporation, New Delhi, 2003.
2. Chakravarthy, S.K: Values and ethics for Organizations: Theory and Practice, Oxford University Press, New Delhi, 1999.
3. Satchidananda, M.K: Ethics, Education, Indian Unity and Culture, Ajantha Publications, Delhi, 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 : Rmakrishna Mission, New Delhi.
10. A Culture Heritage of India (4 Vols.), Bharatiya Vidya Bhuvan, 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.

## VI SEMESTER

### Core Paper XVII - FINANCIAL SERVICES

#### COURSE OBJECTIVES:

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

#### SYLLABUS

##### 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 - Interest Rate Determination - Macro Economic Aggregates in India.

##### 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 - Underwriting - Types - Benefits Functions.

##### 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 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 - Consumer Finance - Mechanics - Sources - Modes - Demand for Consumer Finance - Factors - Consumer Finance Insurance.

##### Unit - V

Venture Capital 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 - Principles of Insurance - Life and Non - Life Insurance - IRDA - Powers - Pension Fund - Objectives - Functions - Features - Types - Chilean Model - Pension Investment Policy - Pension Financing.

#### COURSE OUTCOMES:

1. Students will understand the various role and function of financial services and players in financial sectors.
2. To create an awareness about merchant banking, issue management, capital markets and role of SEBI

## **SUGGESTED READINGS**

1. Gurusamy S, Essentials of Financial Services, Vijay Nicole Imprints, Chennai, 2014
2. Gomez Clifford, Prentice Hall of India, Financial Markets, Institutions and Financial Services, 2008
3. Meir Kohn, Financial Institutions and Markets, Oxford University Press
4. Rajesh Kothari, Financial Services in India: Concept and Application, Sage publications, 2012, New Delhi.
5. Madhu Vij & Swati Dhawan, Merchant Banking and Financial Services, Jain Book Agency, 2000, Mumbai
6. Vasant Desai, Financial Markets and Financial Services, Himalayan Publishing House Pvt Ltd, 2000, Mumbai

## **Core Paper XVIII - HUMAN RESOURCE MANAGEMENT**

### **COURSE OBJECTIVES:**

1. To facilitate the students to know about the importance of Human Resources.
2. To make the students to understand the various aspects of the Human Resources Management.
3. To make an insight into the concept of recruitment, selection and training.

## **SYLLABUS**

### **UNIT - I**

Introduction Nature and Scope of Human Resources Management - Differences between Personnel Management and HRM - Environment of HRM - Human Resource Planning - Recruitment - Selection - Methods of Selection - Uses of various Tests - Interview techniques in Selection and Placement.

### **UNIT - II**

Training Meaning - Induction - Methods - Techniques - Identification of the Training needs - Training and Development - Performance appraisal - Transfer - Promotion and Termination of services - Career Development.

### **UNIT - III**

Compensation Cost to Company - CTC Fixed and Flexible Pay - Components - Incentives - Benefits - Motivation - Welfare and Social Security Measures.

### **UNIT - IV**

Labour Relation Need - Functions of Trade Unions - Forms of Collective bargaining - Workers Participation in management - Types and effectiveness. Industrial Disputes and Settlements (laws excluded) .

### **UNIT - V**

Human Resource Audit Human Resource Audit - Nature - Benefits - Scope - Approaches.

### **COURSE OUTCOMES:**

1. Understanding of basic concepts, functions and functioning of Human resource department of the organisations
2. Students can understand the importance of different methods of training given to the employees in organization

3. Students will be able to understand the concept of industrial relations, Trade Union and human resource audit.

**SUGGESTED READINGS:**

1. Rao, VSP, Human Resource Management, Excel Books
2. Ashwathappa, Human Resource Management, Himalaya Publishing House
3. Garry Deseler, Human Resource Management, Prentice Hall
4. Prasad, LM, Human Resource Management, Sultan Chand & Sons
5. Tripathi, Human Resource Management, Prentice Hall
6. Sundar & Srinivasan, Essentials of Human Resource Management, Vijay Nicole Imprints Pvt.Ltd. Chennai

**Core Paper XIX - MANAGEMENT ACCOUNTING**

**COURSE OBJECTIVES:**

1. To enable the students to get knowledge about the various techniques of Management Principles. .
2. To make the students to get practical skill in solving management problems.
3. To enable the students to understand about the marginal costing and budgetary control techniques.
4. To enable the students to understand BEP analysis and various budgets like fixed and flexible budgets.

**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**

Cash Flow Analysis & Marginal Costing Meaning of Cash Flow Statements -Advantages - Limitations - Preparation of Cash Flow Statement - Types of Cash flows - Operating, Financing and Investing Cash flows. Application of Marginal Costing in Decision Making - Make or Buy - Shutdown or Continue - Exploring New Markets.

**Unit - V**

Budgetary Control & Capital Budgeting Control. Budgetary Control - Meaning - Preparation of various Budgets - Cash Budget - Flexible Budget - Production Budget - Sales Budget. Capital Expenditure Control - Meaning of Capital Budgeting - Assessment



of Capital Expenditure through Pay Back Method, Net Present Value Method and Accounting Rate of Return Method.

### **COURSE OUTCOMES:**

1. Understand the primary purpose of management accounting namely financial statement analysis and budgetary control
2. Develop and apply budget for planning and controlling purpose.
3. Make the students to apply ratio analysis in decision making process of the management.
4. Students can evaluate the cash position of the firm by applying cash flow techniques.

### **SUGGESTED READINGS**

1. Maheswari, S.N., Management Accounting, Sultan Chand & Sons
2. Murthy A and Gurusamy S, Management Accounting- Theory & Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai
3. Charles T. Horngren and Gary Sundem, N, Introduction to Management Accounting, Prentice Hall
4. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers
5. Reddy, T.S.& Dr. Hariprasad Reddy, Y, Management Accounting, Margham Publications, Chennai.
6. Hansen- Mowen, Cost Management Accounting and Control, South Western College

### **Core Paper XX: Web Technology (Theory & Practicals )**

#### **COURSE OBJECTIVES:**

- To give knowledge of creating static and dynamic web pages.

#### **UNIT - I**

Internet Basic – Introduction to HTML – List – Creating Table – linking document – frames – graphics to HTML Doc- Creating simple static pages.

#### **UNIT – II**

Introduction to JavaScript – Advantage of Java script – java script syntax – Data type – variable– array – operator and expression – looping constructor – function – Dialog box

#### **UNIT - III**

JavaScript document object model – introduction – object in HTML – event handling – window object – browser object – form object – navigator object – build in object – cookies.

#### **UNIT - IV**

ASP.NET : Language Structure – page structure – page event, properties - compiler directives. HTML server controls – Anchor, Tables, Forms - Basic Web server controls – label, textbox, button, image, links, check & radio button, hyperlink.

#### **UNIT - V**

Request and Response objects - Working with data – OLEDB connection class, Command class Transaction class, data adapter class, data set class. Security: Authentication, IP Address, Secure by SSL & Client Certificates.

### **COURSE OUTCOMES:**

- Analyze a web page and identify its elements and attributes.
- Create web pages using XHTML and Cascading Style Sheets.
- Build dynamic web pages using JavaScript (Client side programming).
- Create XML documents and Schemas.
- Build interactive web applications using AJAX.

### **BOOKS FOR STUDY AND REFERENCE:**

1. Bayross, *Web Enable Commercial Application Development Using HTML, DHTML, javascript, Perl CGL*. BPB Publications, 2000.
2. G. Buczek, *ASP.NET Developers Guide*, TMH, 2002
3. A.Russell Jones, *Mastering Active Server Pages 3*, BPB Publications.

### **HTML, JAVA SCRIPT and ASP.NET**

1. Creation of a personal web page (with links)
2. Preparation of a bio data
3. Prepare a train time table using row/column span
4. Create an array of 10 elements and display it.
5. Write a program outputs the squares, roots and cubes of integers between 1 and 100
6. Read a string and looks it character by character.
7. Design a Simple calculator.
8. Create a web form for a library application with necessary controls.

### **ELECTIVE PAPER (I1) - INCOME TAX LAW AND PRACTICE - II**

#### **COURSE OBJECTIVES:**

1. To help the students to understand the relevance and significance of Tax.
2. To facilitate the students in understanding the various Provisions of I.T.Act.
3. To make the students competent to compute the total income and tax liability of individual assesses and firms

#### **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 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.

#### **COURSE OUTCOMES:**

1. The students will understand the procedure for computing taxable income from different heads, clubbing of income, Setoff and carry forward of losses and Deductions applicable to an individual
2. To develop an idea about capital gain among students
3. To enlighten the concept of income from other source

#### **SUGGESTED READINGS**

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. Reddy, T.S. & Hariprasad Reddy, Y, Income Tax Theory, Law & Practice, Margham Publications, Chennai.
5. Murthy. A, Income Tax Law & Practice, Vijay Nicole Imprints Pvt .Ltd .Chennai
6. Hariharan N ,Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai  
Assessment for Theory & Practical Examination

## INTERNAL ASSESSMENT

<b>Course</b>	<b>Particulars</b>	<b>Marks</b>
Theory Papers	Test (Best 2 out of 3)	10
	Attendance	05
	Seminars (Based on quality of content, PPT Presentation, Way of Expression)	05
	Assignments (Based on quality of content, Page coverage, Neatness)	05
<b>Total</b>		<b>25</b>
Practical Papers	Attendance	05
	Test (Best 2 out of 3)	30
	Record	05
<b>Total</b>		<b>40</b>



Head of the Department



Principal