

**ANNA ADARSH COLLEGE FOR WOMEN**  
**POSTGRADUATE AND RESEARCH DEPARTMENT OF COMMERCE**  
Course Handout - B. Com (General )

**LIST OF FACULTY**

1. Dr. V. Shanthi, M.Com., B.Ed., M.Phil., Ph.D.,
2. Dr. Anita Raman, M.Com., B.Ed., M.Phil., MBA., Ph.D.,  
*Vice Principal & Dean (Academics)*
3. Dr. Anila Mathews, M.Com., M.Phil., ACMA., Ph.D.,
4. Dr. B. Sudha, M.Com., M.Phil., Ph.D., *Head*
5. Dr. M. Anita, M.Com., M.Phil., Ph.D.,
6. Dr. R. Uma, M.Com., M.Phil., Ph.D.,
7. Dr. S. Santhi, M.Com., B.Ed., M.Phil., Ph.D.,
8. Dr. R..Mary Geetham M.Com.B.Ed., M.Phil., SET., Ph.D
9. Dr. S. Anitha, M.Com., M.Phil., Ph.D.,
10. Dr. C. Kavitha, M.Com., M.Phil., Ph.D.,
11. Dr. M. Manonmani, M.Com., M.Phil., NET., Ph.D.,
12. Dr. E. Charumathy, M.Com., M.Phil., MBA., NET(JRF)., Ph.D.,
13. Dr. K. Shanthi, M.Com., M.Ed., M.Phil., PGDFM., MBA., SET., Ph.D.,

**APPENDIX-17(R&S)**  
**UNIVERSITY OF MADRAS**  
**B.Com. Degree Course (GENERAL)**  
(With effect from the academic year 2020-2021)  
**REVISED SCHEME OF EXAMINATION**

**SEMESTER I**

<b>Course content</b>	<b>Name of subject</b>	<b>Ins Hrs.</b>	<b>Credits</b>	<b>CIA</b>	<b>External</b>	<b>Total</b>
PART I	Language Paper – I	5	3	25	75	100
PART II	English Paper – I	5	3	25	75	100
PART III	Core – Paper I: Financial Accounting	5	4	25	75	100
	Core Paper II: Business Communication.	5	4	25	75	100
	Allied Paper I: Business Economics	6	5	25	75	100
PART IV	* Basic Tamil / Advanced Tamil / NME	2	2	25	75	100
	Soft Skill-I	2	2	50	50	100

**Non-Major Elective Papers: - Any one of the Following:**

1. Emotional Intelligence.
2. Basics of retail marketing
3. An Overview of ISO
4. Basics of Health Care Management.

**அண்ணா ஆதர்ஷ் மகளிர் கல்லூரி, சென்னை**  
**தமிழ்த்துறை**  
**சென்னைப் பல்கலைக்கழகப் பாடத்திட்டம்**  
**பொதுத்தமிழ் - முதலாண்டு - முதற்பருவம் (FIRST SEMESTER)**  
**நோக்கும் கற்றல் பயன்பாடும் (2021 - 2022)**  
**Objective - Syllabus - Out come (2021 -2022)**

**பாடத்திட்டத்தின் நோக்கம்:**

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

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

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

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

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

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

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

**பாடத்திட்டம்**

**பாடப்பகுப்பு**

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

## அலகு - 1

### மரபுக்கவிதை

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

### புதுக்கவிதை

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

## அலகு - 2

### நாட்டுப்புற இலக்கியம்

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

## அலகு - 3

### சிறுகதைகள்

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

### உரைநடை

- 1.இரா.பி.சேதுப்பிள்ளை - வண்மையும் வறுமையும்

## அலகு - 4

### நாடகம்

நா.முத்துசாமி - நாற்காலிக்காரர்

## அலகு -5

### தமிழிலக்கிய வரலாறு

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

## அலகு - 6

### மொழிப் பயிற்சி

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

### கற்றலும் பயன்பாடும்:

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

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

## பாடநூல்

சென்னைப்பல்கலைக்கழகம் (university of Madras)

• 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)

## HINDI

### COURSE OBJECTIVES:

The objective 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

### LESSONS PRESCRIBED:

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

### FUNCTIONAL HINDI & LETTER WRITING

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

General Correspondence:

1. Personal Applications
2. Leave Letters
3. Letter to the Editor
4. Opening an A/C
5. Application for Withdrawal
6. Transfer of an A/C
7. Missing of Pass Book / Cheque Leaf

8. Complaints
9. Ordering for Books
10. Enquiry

**OFFICIAL CORRESPONDENCE:**

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

**BOOKS FOR REFERENCE:**

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

4/7, Begum III Street, Royapettah, Chennai – 14.

**UNITISED SYLLABUS**

**UNIT-I**

Sabhyata ka Rahasya

Personal Applications

Leave Letters

Government Order

Administrative Terminology Hindi to English (25 Words )

**UNIT - II**

Mitrata

Letter to the Editor

Opening an A/C

Demi Official Letter

Administrative Terminology English to Hindi ( 25 Words )

### **UNIT-III**

Yuvavon Se

Application for Withdrawal

Circular

Memo

Administrative Terminology Hindi to English ( 25 Words )

### **UNIT-IV**

Paramanu Oorja evam Khadya Padarth Sanrakshan

Transfer of an A/C

Missing of Pass Book / Cheque Leaf

Official Memo

Administrative Terminology English to Hindi (25 Words)

### **UNIT-V**

Youngyata aur Vyavasay ka Chunav

Complaints

Ordering for Books

Notification

Official Noting Hindi to English ( 25 words )

### **UNIT-VI**

Enquiry

Resolution

Notice

Official Noting English to Hindi ( 25 words )



## **COURSE OUTCOMES:**

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

## **French I**

**Title of the Paper:** Prescribed text and grammar-I

### **Objectives**

In teaching French, we aim to

-provide the learners with a basic knowledge of grammar and gradually give them an insight into the culture and literature of France

-enable them to comprehend the nuances of the language so they are better equipped to express themselves in French

-discover another world, another people , another way of life .

-make them more accepting of people who differ from them

Prescribed textbook:

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

Unité 1 - Salut!

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

Unité 2 - Enchanté !

Demander de se présenter - Présenter quelqu'un

Unité 3 - J'adore !

Exprimer ses goûts - Échanger sur ses projets

Unité 4 - Tu veux bien ?

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

Unité 5 - On se voit quand ?

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

Unité 6 - Bonne idée !

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

### **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.

## **COMMUNICATIVE ENGLISH-I**

### **COURSE OBJECTIVES:**

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

### **SYLLABUS**

Unit I

Listening and Speaking

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

- ii. American and British pronunciation
- iii.
- 2. Reading and Writing
  - a. Reading short articles – newspaper reports / fact-based articles
    - i. Skimming and scanning
    - ii. Diction and tone
    - iii. Identifying topic sentences
  - b. Reading aloud: Reading an article/report
  - c. Journal (Diary) Writing
- 3. Study Skills - 1
  - a. Using dictionaries, encyclopedias, thesaurus
- 4. Grammar in Context:
  - Naming and Describing
  - Nouns & Pronouns
  - Adjectives

## Unit II

- 1. Listening and Speaking
  - a. Listening with a Purpose
  - b. Effective Listening
  - c. Tonal Variation
  - d. Listening for Information
  - e. Asking for Information
  - f. Giving Information
- 2. Reading and Writing
  - 1. a. Strategies of Reading:
    - Skimming and Scanning
  - b. Types of Reading
    - Extensive and Intensive Reading
  - c. Reading a prose passage
  - d. Reading a poem
  - e. Reading a short story

## 2. Paragraphs: Structure and Types

- a. What is a Paragraph?
- b. Paragraph structure
- c. Topic Sentence
- d. Unity
- e. Coherence
- f. Connections between Ideas: Using Transitional words and expressions
- g. Types of Paragraphs

## 3. Study Skills II:

### Using the Internet as a Resource

- a. Online search
- b. Know the keyword
- c. Refine your search
- d. Guidelines for using the Resources
- e. e-learning resources of Government of India
- f. Terms to know

## 4. Grammar in Context

### Involving Action-I

- a. Verbs  
Concord

## Unit III

### 1. Listening and Speaking

- a. Giving and following instructions
- b. Asking for and giving directions
- c. Continuing discussions with connecting ideas

### 2. Reading and writing

- a. Reading feature articles (from newspapers and magazines)
- b. Reading to identify point of view and perspective (opinion pieces, editorials etc.)
- c. Descriptive writing – writing a short descriptive essay of two to three

Paragraphs.

3. Grammar in Context:

Involving Action – II

Verbal's - Gerund, Participle, Infinitive

Modals

Unit IV

1. Listening and Speaking

a. Giving and responding to opinions

2. Reading and writing

a. Note taking

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

paragraphs

3.. Grammar in Context:

Tense

Present

Past

Future

Unit V

1. Listening and Speaking

a. Participating in a Group Discussion

2. Reading and writing

a. Reading diagrammatic information

– interpretations maps, graphs and pie charts

b. Writing short essays using the language of comparison and

contrast

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

## **COURSE OUTCOMES:**

- The course seeks to develop the students' abilities in grammar, oral skills, reading, writing and study skills
- Students will heighten their awareness of correct usage of English grammar in writing and speaking
- Students will improve their speaking ability in English both in terms of fluency and comprehensibility
- Students will give oral presentations and receive feedback on their performance
- Students will increase their reading speed and comprehension of academic articles

Students will improve their reading fluency skills through extensive reading

## **CORE PAPER - I      FINANCIAL ACCOUNTING**

### **OBJECTIVES**

1. To familiarize the students with knowledge about financial reporting standards
2. To enable the students to understand the system of preparing financial statements of various types of organization
3. To develop an awareness of depreciation and single entry
4. To educate about the understanding about Fire Insurance Claims.

### **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 organization

**UNIT II:** Depreciation and Insurance Claims Depreciation Accounting: Depreciation- Meaning –Causes-Types-Straight Line Method-Written down value method- Concept of useful life under Companies Act 2015 Insurance Accounting: Insurance claims –Calculation of Claim amount-Average clause (Loss of stock only)

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

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

**UNIT V:** Hire Purchase and Instalment System Hire Purchase System- Default and repossession-Hire purchase trading account Instalment System-Calculation of Profit.

### **OUTCOMES**

- Students will be aware of the various amendments in financial reporting
- Students will be able to analyze and prepare financial statement
- of different types of organization
- They will be aware of the concepts in depreciation and single entry
- Better understanding about Fire Insurance Claims.

### **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, Advanced Accounting, Sultan Chand & Sons, New Delhi

## **CORE PAPER II BUSINESS COMMUNICATION**

### **OBJECTIVES:**

- To facilitate the students to understand the concept of communication.
- To provide knowledge to draft various types of letters.
- To teach the students on aspects relating to correspondence with banking and insurance sectors.
- To enable the students to understand the concept of corporate correspondence and its procedure.
- To know the best techniques of the modern forms of communication.

## **SYLLABUS**

**UNIT I:** Communication Definition – Methods – Types – Principles of effective Communication – Barriers to Communication – Business Letters – Layout.

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

**UNIT III:** Correspondence Bank Correspondence – Insurance Correspondence – Agency Correspondence – Correspondence with Shareholders, Directors.

**UNIT IV:** Reports and Meetings Report Writing – Meetings – Agenda - Minutes of Meeting – Memorandum – Office Order – Circular – Notes.

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

## **OUTCOMES**

- Students understand the concept of communication.
- Preparing the students to be aware of drafting formal and informal letters.
- Highlights the concept and types of business letters.
- Enable the students to face interviews.
- Equip the students to have a deep knowledge in modern forms of communication.

## **RECOMMENDED TEXTS**

1. Mallika Nawal –Business Communication – CENGAGE
2. Pragyana Rath, K. Shalini , Debankita Ray - Corporate Communication – CENGAGE
3. C.B.Gupta - Essential Business Communication – CENGAGE
4. Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication - Sultan Chand & Sons - New Delhi.
5. Shirley Taylor, Communication for Business - Pearson Publications - New Delhi.
6. Bovee, Thill, Schatzman, Business Communication Today - Pearson Education Private Ltd - New Delhi.
7. Penrose, Rasbery, Myers, Advanced Business Communication - Bangalore.
7. Simon Collin, Doing Business on the Internet - Kogan Page Ltd. - London.



8. Mary Ellen Guffey, Business Communication – Process and Product -International Thomson Publishing - Ohio.
9. Sundar K.A, Business communication Vijay Nicole imprints Pvt. Ltd., Chennai.

## **ALLIED PAPER -1 BUSINESS ECONOMICS**

### **LEARNING OBJECTIVES:**

- To enable students to understand the basic concepts of Business Economics.
- The course highlights cost - revenue relationships.
- To get a better understanding of market structure.

**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 Behavior:** Law of Diminishing Marginal utility – Equi-marginal Utility – Indifference Curve – Definition, Properties, and equilibrium.

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

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

### **LEARNING OUTCOMES:**

- Students get a clear idea of Demand and Supply concepts.
- Students are able to understand consumer behavior and producer's equilibrium.

- Students are able to analyze price and output determination under different market situations.

### **RECOMMENDED TEXTS:**

1. S.Shankaran, Business Economics - Margham Publications - Ch -17.
2. C.M.Chaudhary, Business Economics - RBSA Publishers - Jaipur - 03.
3. H.L.Ahuja, Business Economics–Micro & Macro-Sultan Chand & Sons-New Delhi.
4. T. Aryamala – Business Economis- Vijay Nicole Imprints Private Ltd.

## **NME - HTML**

### **OBJECTIVE:**

- This course introduces to the tags used in HTML

### **OUTCOMES:**

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

### **UNIT I:**

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

### **UNIT II:**

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

### **UNIT III:**

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

### **UNIT IV:**

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

### **UNIT V:**

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

### **RECOMMENDED TEXTS:**

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

## REFERENCE BOOKS:

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

## WEB REFERENCE:

- NPTEL & MOOC courses titled HTML.

<https://www.codecademy.com/learn/learn-html>

## அடிப்படைத் தமிழ் - முதல் பருவம்

### பாடத்திட்டத்தின் நோக்கம் (Objective)

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

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

## பாடத்திட்டம் - முதல் பருவம் (SYLLABUS)

### அலகு - 1.

எழுத்துகள்

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

## அலகு - 2

சொற்கள்

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

## அலகு -3.

தொடரமைப்பு

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

## அலகு -4.

பிழை நீக்கம்

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

## அலகு - 5

எண்கள், உறவுப் பெயர்கள், வாழ் இடங்களும், பொருள்களும்

## அலகு - 6

அறிமுகம்

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

## பாடத்திட்டத்தின் பயன்கள் (Subject Outcome)

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

## பாட நூல்

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

## Reference book

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

## சிறப்புத் தமிழ் - இரண்டாம்பருவம்

### பாடத்திட்டத்தின் நோக்கம் (Objective)

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

### பாடத்திட்டம் (SYLLABUS)

### பாடப்பகுப்பு

I.இலக்கியம்

II.அதைச் சார்ந்த தமிழிலக்கிய வரலாறு

### III.மொழிப் பயிற்சி

#### அலகு - 1

கட்டுரை

1. பெண்ணின் பெருமை-திரு.வி.க

#### அலகு -2.

செய்யுள்

1. புறநானூறு - அ. கெடுகசிந்தை-ஓக்கூர் மாசாத்தியார்,

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

கனியன்பூங்குன்றனார்

ஈ. திருக்குறள் - வான் சிறப்பு முழுமையும்

உ. சிலப்பதிகாரம் - மங்கல வாழ்த்துப் பாடல்

ஊ. திருவாசகம் - வேண்டத்தக்கது

எ. திருவாய்மொழி - உயர்வற

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

ஐ. சீறாப்புராணம் - வானவர்க்கும்

ஓ. பாரதியார்- நல்லதோர்வீணை

#### அலகு -3.

இலக்கிய வரலாறு

பாடம் தழுவிய இலக்கிய வரலாறு

#### அலகு -4.

மொழிபெயர்ப்பு

ஆங்கிலப் பகுதியைத் தமிழாக்கம் செய்தல்

## பாடத்திட்டத்தின் பயன்கள் (Subject Outcome)

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

### பாட நூல்

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

### Reference book

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

PROFESSIONAL ENGLISH FOR COMMERCE & MANAGEMENT- PZ1AB

### LEARNING OBJECTIVES:

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

## UNIT 1: COMMUNICATION

**Listening:** Listening to audio text and answering questions

- Listening to Instructions

**Speaking:** Pair work and small group work.

**Reading:** Comprehension passages –Differentiate between facts and opinion

**Writing:** Developing a story with pictures.

**Vocabulary:** Register specific - Incorporated into the LSRW tasks

## UNIT 2: DESCRIPTION

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

**Speaking:** Role play (formal context)

**Reading:** Skimming/Scanning-

Reading passages on products, equipment and gadgets.

**Writing:** Process Description –Compare and Contrast

Paragraph-Sentence Definition and Extended definition-Free Writing.

**Vocabulary:** Register specific -Incorporated into the LSRW tasks.

## UNIT 3: NEGOTIATION STRATEGIES

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

**Speaking:** Brainstorming. (Mind mapping).

Small group discussions (Subject- Specific)

**Reading:** Longer Reading text.

**Writing:** Essay writing (250 words)



**Vocabulary:** Register specific - Incorporated into the LSRW tasks

#### UNIT 4: PRESENTATION SKILLS

**Listening:** Listening to lectures.

**Speaking:** Short talks.

**Reading:** Reading Comprehension passages

**Writing:** Writing

Recomm

endations

Interpreti

ng

Visuals

inputs

**Vocabulary:** Register specific - Incorporated into the LSRW tasks

#### UNIT 5: CRITICAL THINKING SKILLS

**Listening:** Listening comprehension- Listening for information.

**Speaking:** Making presentations (with PPT- practice).

**Reading:** Comprehension passages –Note making.

Comprehension: Motivational article on  
Professional Competence,

Professional Ethics and Life Skills)

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

**Vocabulary:** Register specific - Incorporated into the LSRW tasks

## LEARNING OUTCOMES:

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

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

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

References:

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

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

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

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

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

<https://www.investopedia.com/articles/personal->

[finance/020415/top-10-indian-entrepreneurs.asp](http://finance/020415/top-10-indian-entrepreneurs.asp)

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

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

## SEMESTER II

Course content	Name of subject	Ins hrs	Credits	CIA	Extern	Total
PART I	Language Paper – II	5	3	25	75	100
PART II	English Paper – II	5	3	25	75	100
PART III	Core Paper III: Advanced Financial Accounting	5	4	25	75	100
	Core Paper IV: Principle of Management.	5	4	25	75	100
	Allied Paper II: Indian Economy	6	5	25	75	100
PART IV	* Part - IV – Basic Tamil / Advanced Tamil / NME	2	2	25	75	100
	Soft Skill-II	2	2	50	50	100

### Any one of the following:

1. Consumer Protection and Consumer Rights
2. Basics of Business Insurance
3. Fundamentals of Disaster Management
4. Concept of Self-Help Group

\*(a) Non-Tamil Students up to XII Std must be studied “Basic Tamil” comprising of two courses in degree level

(b) Tamil Students up to XII Std, taken Non-Tamil Language under Part-I at degree level shall be taken “Advanced Tamil” comprising of two courses.

(c) Tamil Students up to XII Std and taken Tamil under Part-I Language at degree level shall be chosen “Non- Major Electives” at degree level

பொதுத் தமிழ் - முதலாமாண்டு - இரண்டாம் பருவம் (second semester)

Objective – Syllabus – Out come (2021 -2022)

**பாடத்திட்டத்தின் நோக்கம்**

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

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

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

**பாடத்திட்டம்  
(SYLLABUS)**

I.இலக்கியம்

II.அதைச் சார்ந்த தமிழிலக்கிய வரலாறு

III.மொழிப் பயிற்சி

**அலகு 1**

1. நற்றிணை - 87, 88

2. குறுந்தொகை - 46, 88, 89

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

## அலகு 2

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

## அலகு 3

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

## அலகு 4

1. பத்துப்பாட்டு - முல்லைப்பாட்டு

## அலகு 5

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

## II தமிழிலக்கிய வரலாறு

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

## III மொழிப் பயிற்சி

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

### பாடத்திட்டத்தின் பயன்கள்

பழந்தமிழ் இலக்கியங்களின்வழியாக, அக்கால மக்களின் அகவுணர்வுகளையும் அக ஒழுக்கங்களையும் பண்பாட்டையும் உணர்ந்து கொள்ளுதல். பழந்தமிழ் இலக்கிய வாசிப்பின் வழி இயற்கையின் உன்னத மகத்துவத்தைப் புரியவைத்தல்.

தமிழ் இலக்கிய வளங்களின் வாயிலாகத் தமிழ்ப்பண்பாட்டை அடுத்த தலைமுறைக்குக் கொண்டுசெல்லுதல். மொழிவளத்தின் தேவையை வலியுறுத்துதல். மாணவர்கள் பிழையின்றி எழுத மொழிப்பயிற்சி உதவுகிறது.

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

## பாடநூல்

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)

## HINDI

### COURSE OBJECTIVES:

The objective of the course is

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

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

Edited By: Devendra Raj Ankur, Mahesh Aanand

**LESSONS PRESCRIBED :**

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

**SHORT STORIES (Non- Detailed Study): SWARNA MANJARI**

**Edited by:** Dr. Chitti. Annapurna

Rajeswari Publications

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

T. Nagar, Chennai – 600 017.

**LESSONS PRESCRIBED :**

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

**III. TRANSLATION PRACTICE : (English to Hindi)**

**BOOKS FOR REFERENCE :**

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

**UNITISED SYLLABUS**

**UNIT – I**

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



## **UNIT – II**

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

## **UNIT-III**

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

## **UNIT-IV**

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

## **UNIT-V**

1. Translation Practice. (English to Hindi)

## **COURSE OUTCOMES:**

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

## French II

Title of the Paper: Prescribed text and grammar-II

Objectives

In teaching French, we aim to

-provide the learners with a basic knowledge of grammar and gradually give them an insight into the culture and literature of France

-enable them to comprehend the nuances of the language so they are better equipped to express themselves in French

-discover another world, another people, another way of life .

-make them more accepting of people who differ from them

Prescribed textbook:

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

Unité 7 - c'est où ?

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

Unité 8 - N'oubliez pas !

Exprimer l'obligation ou l'interdit - Conseiller

Unité 9 - Belle vue sur la mer !

Décrire un lieu - situer - se situer dans le temps

Unité 10 - Quel beau voyage !

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

Unité 11 - oh! Joli!

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

Unité 12 - Et après ?

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

### **Outcome :**

Learners are able

- to comprehend and express themselves well

- to have an interest to look into another world

- to improve communication skills

- to perform well in the University Exams .

## COMMUNICATIVE ENGLISH-II

### COURSE OBJECTIVES:

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

### SYLLABUS

#### UNIT I

1. Listening and Speaking
  - a. Listening and responding to complaints (formal situation)
  - b. Listening to problems and offering solutions (informal)
2. Reading and writing
  - a. Reading aloud (brief motivational anecdotes)
  - b. Writing a paragraph on a proverbial expression/motivational idea.
3. Word Power/Vocabulary
  - a. Synonyms & Antonyms
4. Grammar in Context  
Adverbs Prepositions

#### UNIT II

1. Listening and Speaking
  - a. Listening to famous speeches and poems
  - b. Making short speeches- Formal: welcome speech and vote of thanks.  
Informal occasions- Farewell party, graduation speech
2. Reading and Writing
  - a. Writing opinion pieces (could be on travel, food, film / book reviews or

on any contemporary topic)

b. Reading poetry

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

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

3. Word Power

. Idioms & Phrases

Grammar in Context Conjunctions and Interjections

### **UNIT III**

1. Listening and Speaking

a. Listening to Ted talks

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

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

a. Writing emails of complaint

b. Reading aloud famous speeches

3. Word Power

a. One Word Substitution

Grammar in Context: Sentence Patterns

### **UNIT IV:**

1. Listening and speaking:

a) Participating in a meeting; face – face and online

b) Listening with courtesy and adding ideas and giving opinions during the meeting and making concluding the remarks.

2. Reading and writing

a) Reading visual text-advertisements

b) Preparing first drafts of short assignments

3. Word power

a) Denotation and connotation

4. Grammar in context – sentence types

## **UNIT V**

### **1. Listening and Speaking**

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

### **2. Reading and Writing**

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

### **3. Word Power**

- a. Collocation

Grammar in Context: Working with Clauses

## **COURSE OUTCOMES:**

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

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

## **Reference- websites and Links**

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

1. Sundar Pichai Inspirational Video [https://www.youtube.com/watch?v=m050iy5\\_2ng](https://www.youtube.com/watch?v=m050iy5_2ng)

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

3. [https://www.poetryfoundation.org/poems/browse#page=1&sort\\_by=recently\\_added&filter\\_poetry\\_audio=1](https://www.poetryfoundation.org/poems/browse#page=1&sort_by=recently_added&filter_poetry_audio=1)

4. The Book in My Hand (by Ramachandra Guha). <https://www.thehindu.com/books/The-book-in->

myhand/article16443755.ece

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

6. [https://rpo.library.utoronto.ca/glossary#letter\\_m](https://rpo.library.utoronto.ca/glossary#letter_m)

## **CORE PAPER III ADVANCED FINANCIAL ACCOUNTING**

### **OBJECTIVES:**

- To understand the accounting principles of Partnership Accounts.
- To enrich the students about Branch Accounting System
- To familiarize the concepts of Departmental Accounting
- To enable the students to understand the system of preparing financial statements for various types of organization

### **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.

## **OUTCOMES**

- They will understand partnership accounting on admission, retirement, and dissolution
- a knowledge about Branch accounting
- The students will become aware of departmental Accounting
- The students will understand the system of preparing financial statements.

## **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, Sultan Chand & Sons, New Delhi.
4. Jain & Narang, Financial Accounting, Kalyani Publishers, New Delhi.

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

### **OBJECTIVES :**

- To enable the students to study the evolution of Management.
- To understand the various functions and principles of Management.
- Facilitate to learn the applications of the principles in the Organization.
- To explain the effectiveness and the methods to overcome the barriers of communication in an organization.
- To study the system and process of effective control in an organization.

### **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. HRM- Meaning, -Nature and scope of HRM.

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

**Unit IV:** Authority and Responsibility Authority – Definition – Sources – Limitations – Difference between Authority and Responsibility – Delegation of Authority – Meaning – Principles and importance – Centralization Vs Decentralization- Leadership & Communication

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

## **OUTCOMES**

- Students have a clear concept of Managerial functions.
- Enable the students to have knowledge about international aspects of Management.
- Enrich with the concept of Organization.
- Understand the planning process in the organization.
- Demonstrate the ability to direct, show leadership skills and formulate best control methods.

## **TEXT BOOK:**

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

## **ALLIED PAPER II INDIAN ECONOMY**

### **LEARNING OBJECTIVES:**

- To acquire fundamental knowledge about Indian Economic Development.
- Gain in-depth knowledge on the objectives, savings, and investment pattern during Five Year Plans.



- The course covers the functioning of agriculture sector, industrial sector, and tertiary sector of Indian economy.

**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 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, strategy and failures- Nithi Aayog.

### **LEARNING OUTCOMES:**

- After completion of the syllabus students are well versed with the features of Indian economy.
- Students are well versed with National Income accounting and its measurement.
- Students acquire knowledge on Land Reforms, Food Security, New Economic Policy and Green Revolution.

### **RECOMMENDED TEXTS:**

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

## HTML LAB

### OBJECTIVE:

- This course introduces to the programming in HTML

### OUTCOME:

- To implement modern Web pages with HTML

### LIST OF EXERCISES:

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

## அடிப்படைத் தமிழ் - இரண்டாம் பருவம்

### பாடத்திட்டத்தின் நோக்கம் (Objective)

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

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

## பாடத்திட்டம் (SYLLABUS)

### அலகு -1.

நீதி நூல்கள்

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

3. திருக்குறள்(5)

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

### அலகு - 2.

நீதிக் கதைகள்

1. பீர்பால் கதை, 2. பரமார்த்த குரு கதை

### அலகு - 3.

அறிமுகம்

அ. தமிழ் இலக்கிய வரலாறு - இலக்கியங்கள் புலவர்கள்

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

இ.பழமொழிகள்.

### **பாடத்திட்டத்தின் பயன்கள் (Subject Outcome)**

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

### **பாட நூல்**

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

### **Reference book**

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

### **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

IV.இலக்கியம்

V.அதைச் சார்ந்த தமிழிலக்கிய வரலாறு

VI.மொழிப் பயிற்சி

### அலகு - 1

கட்டுரை

1. பெண்ணின் பெருமை-திரு.வி.க

### அலகு -2.

செய்யுள்

1. புறநானூறு - அ. கெடுகசிந்தை-ஓக்கூர் மாசாத்தியார்,

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

கனியன்பூங்குன்றனார்

ஈ. திருக்குறள் - வான் சிறப்பு முழுமையும்

உ. சிலப்பதிகாரம் - மங்கல வாழ்த்துப் பாடல்

ஊ. திருவாசகம் - வேண்டத்தக்கது

எ. திருவாய்மொழி - உயர்வற

ஏ. இரட்சண்ய யாத்ரிகம் (சிலுவைப்பாடு)-பாடல்எண்-1,3.4

ஐ. சீறாப்புராணம் - வானவர்க்கும்

ஓ. பாரதியார்- நல்லதோர்வீணை

### **அலகு -3.**

இலக்கிய வரலாறு

பாடம் தழுவிய இலக்கிய வரலாறு

### **அலகு -4.**

மொழிபெயர்ப்பு

ஆங்கிலப் பகுதியைத் தமிழாக்கம் செய்தல்

### **பாடத்திட்டத்தின் பயன்கள் (Subject Outcome)**

தமிழ் மொழி, தமிழ் இலக்கியத்தின் தொன்மையை அறிதல்.

தமிழ் மக்களின் பண்பாட்டைக் கால வாரியாக உணர்ந்து

கொள்ளுதல். மொழிபெயர்ப்புத்துறையிலும் செயலாற்ற முடியும்

### **பாட நூல்**

தமிழ் - பகுதி 4 - சென்னைப் பல்கலைக்கழகம் அடிப்படைத்

தமிழுக்குப் பாடத்திட்டங்கள் மட்டுமே வரையறுத்துள்ளது. அதை

நூலாக வெளியிடவில்லை. எனவே, பாடநூல் இல்லை.

### **Reference book**

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

Professional English-Semester-II -PZ1CB

Subject: PROFESSIONAL ENGLISH FOR COMMERCE & MANAGEMENT

Objectives:

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

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

Unit 1- Communicative Competence

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

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

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

Writing: Summary writing based on the reading passages.

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

## Unit 2 - Persuasive Communication

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

Speaking: debates – Just-A Minute Activities

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

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

## Unit 3- Digital Competence

Listening to interviews (subject related)

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

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

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

Creating Web Pages

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

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

## Unit 4 - Creativity and Imagination

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

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

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

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

## Unit 5- Workplace Communication & Basics of Academic Writing

Speaking: Short academic presentation using PowerPoint

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



paraphrasing

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

Capitalization (use of upper case)

Outcomes of the Course.

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

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

References:

<https://www.learnalberta.ca/content/eslapb/about>

[\\_communicative\\_competence.html](#)

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

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

[54423/Ilom\\_ki\\_etal\\_2011\\_What\\_is\\_digital\\_com](#)

[petence.pdf?sequence=1https://newbluefx.com/blog/create-vlogs-9-easy-step](#)

## SEMESTER III

Course content	Name of subject	Ins hrs	Credits	CIA	External	Total
PART III	Core Paper V: Corporate Accounting –I	6	4	25	75	100
	Core Paper V: Business Law	5	4	25	75	100
	Core Paper VII: Banking Theory Law and Practice.	5	4	25	75	100
	Core Paper VIII: Marketing	5	4	25	75	100
	Allied Paper II: 1. Business Statistics or 2. Rural Economics.	6	4	25	75	100
PART IV	Environmental Studies	1	<b>Examination will be held in Semester IV</b>			
	Soft Skill-III	2	3	50	50	100

### CORE PAPER V CORPORATE ACCOUNTING 1

#### SUBJECT OBJECTIVES:

- To facilitate the students to go for higher studies and professional courses.
- To gain practical knowledge in company accounts.
- To know the concept of underwriting and its importance in raising share capital and debentures.
- To enable the students to acquire conceptual knowledge about the preparation of the company accounts.
- To provide the students with an understanding of accounting procedure for redemption of preference shares
- To make students familiarize with the concept and practical applicability of valuation of goodwill and shares.
- To make students understand the concept of alteration and reduction of share capital.

## **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 Preparation of Company Final Accounts:** Final Accounts – Preparation of P&L A/c and Balance sheet – Managerial Remuneration – Calculation and legal provisions.

**UNIT IV Valuation of Goodwill and Shares.** Valuation of Goodwill and Shares – Meaning – Methods of Valuation of shares and Goodwill.

**UNIT V Alteration of Share Capital:** Meaning – Internal Reconstruction – Reduction of Share capital.

## **SUBJECT OUTCOMES**

1. Understand the procedure of maintaining company accounts.
2. Acquire knowledge relating to procedure of underwriting of shares and commission payable for such underwriting.
3. Students gain the knowledge of valuing the goodwill and shares in raising capital for further expansion of business.
4. Develop an idea about altering and reducing share capital reduction in companies
5. To know about the preparation of final accounts of companies.

## **REFERENCE BOOK:**

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

## **CORE PAPER VI BANKING THEORY LAW AND PRACTICE**

### **OBJECTIVES**

- To enlighten the students' knowledge on various functions of banks.
- To learn the instruments of RBI in credit control.
- To learn the banking procedure in current scenario.
- To understand the Negotiable instruments.
- To understand the various modern banking services in banking sector.

### **SYLLABUS**

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

**UNIT-II:** RBI Establishment-objective-Legal Framework-Functions-SBI-Origin and History-Establishment-Indian Subsidiaries-Foreign subsidiaries-Non-Banking-Subsidiaries-Personal banking-International banking Trade Financing-Correspondent banking's-operative banks-Meaning and definition-Features Co-operative banks vs commercial banks-Structure.

**UNIT-III:** E-Banking Meaning-Services-e-banking and financial services-Initiatives-Opportunities-Internet banking-MeaningInternetbankingVsTraditionalbanking-Services-Drawbacks-Frauds in Internet banking. Mobile banking– Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM-Evolution -Concept Features - Types-. Electronicmoney-Meaning-Categories-Meritsofe-money-ElectronicFunds Transfer (EFT)system.

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

**UNIT-V:** Endorsement Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person- Endorsement by legal representative –Negotiation bank-effect of endorsement-Rules regarding endorsement. Paying banker Banker’s Duty-Dishonoring of Cheques-Discharge of paying banks-Payments of a crossed cheque payment. Collecting bankers-Statutory protection under section 85-Refusal of cheques Payment. Collecting Banker Statutory protection under section 131- Collecting bankers’ duty –RBI instruction –Paying Banker Vs Collecting Banker-Customer Grievances-Grievance redressal –Banking Ombudsman.

### **COURSE OUTCOMES:**

- Understanding the various functions of Banking.
- Gain knowledge on the instruments of credit control procedure followed by the RBI.
- To understand the various banking procedure relating to administration and customer services.
- Acquire knowledge about modern banking services.
- Gain insight into Negotiable instruments used for effective payment transactions.

### **SUGGESTED READINGS**

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

### **E-RESOURCES**

1. [www.lawcommissionofindia.nic.in](http://www.lawcommissionofindia.nic.in)
2. [www.rbi.org](http://www.rbi.org)
3. [www.bankingombudsman.o](http://www.bankingombudsman.o)

## **CORE PAPER VII BUSINESS LAWS**

### **OBJECTIVES:**

- To provide knowledge about Indian legal system and its effects on business activities.
- To understand the various concepts in legal framework and remedies available for the business.
- To highlight the provision of laws governing the general contract and special contract.
- To know about the concepts of Sale of Goods Act.
- To facilitate the understanding of contemporary issues in Business laws.

### **SYLLABUS**

**UNIT I:** Indian Contract Act -Formation-Nature and Elements of Contract – Classification of Contracts-Contract Vs Agreement.

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

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

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

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

## **OUTCOMES**

- Improve the student to know the structure of the Indian contract Act.
- Enrich the students to have knowledge in Law of contract.
- Understand the provisions for entering into legal contract and discharge of contract.
- Create awareness on legal remedies.
- Enable the students to have wide knowledge in contemporary issues in legal framework.

## **BOOK REFERENCE:**

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

## **CORE PAPER VIII MARKETING**

### **COURSE OBJECTIVES:**

- To make the students to gain basic knowledge about marketing.
- To know the various functions, terms, and concepts in marketing.
- To help the students to understand the various stages in the product life cycle.
- To make students to understand the various pricing policies.

### **SYLLABUS**

**UNIT I** Introduction to Marketing – Meaning – Definition and Functions of Marketing – Marketing Orientation – Role and Importance of Marketing – Classification of Markets.

**UNIT II** Market Segmentation – Concept – Benefits – Basis and Levels. Introduction to Consumer Behaviour – Need for study – Consumer buying decision process – Buying motives. Market Research, MIS – Meaning and differences.

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

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

**UNIT V** Recent Trends in Marketing. A Basic understanding of E – Marketing, Consumerism, shopping malls-consumer protection act- salient features- Role of social Media in marketing.

**COURSE OUTCOMES:**

- Students should be able to understand the marketing concepts and its merits and demerits.
- Get familiar with the functions of marketing and to gear up their market.
- Understand the details regarding product life cycle and to judge product situations.
- Gain knowledge regarding fixation of price, factors affecting product and price  
And how to choose media for advertisement.

**REFERNCE BOOKS:**

1. Dawn iacobucci , Anupama Vohra – Marketing Management – CENGAGE, New Delhi.
2. William M.pride , O.C.Ferrell –Principles of marketing - CENGAGE, New Delhi.
3. 3.Atreyee Ganguly , Joyeta Bhadury - Principles of marketing - CENGAGE, New Delhi.
4. Marketing Management by Rajan Saxena
5. Marketing by William J Stanton
6. Principles of Marketing by Philip Kotler
7. Marketing Management by Still and Cundiff
8. Marketing Management by Dr. K. Nirmala Prasad and Sherlaker



## **ALLIED PAPER III BUSINESS STATISTICS & OPERATIONS RESEARCH I**

### **LEARNING OBJECTIVES:**

- To facilitate understanding ,relevance & need for statistics in current scenario
- To enhance the students to use various statistical tools and techniques
- To help the students to do further research studies through applying the statistical tools

### **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-Skeweness and Kurtosis- Lorenz Curve

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

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

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

### **OUTCOMES:**

- To understand the basic concepts of Statistics and it's Applications
- It enable the students to use various statistical tools and techniques
- Students learn to use the statistical tools and techniques in their research work

## **REFERENCE BOOKS:**

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

## **SOFT SKILLS**

### **COMPUTING SKILLS – LEVEL - I**

#### **Course Objective:**

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

#### **Course Outcome:**

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

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

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

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

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

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

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

**References :**

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

## SEMESTER IV

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART III	Core Paper IX : Advanced Corporate Accounting	6	4	25	75	100
	Core Paper X: Company Law	5	4	25	75	100
	Core Paper XI: Financial Services.	5	4	25	75	100
	Core Paper XI: Indirect Taxation.	5	4	25	75	100
	Allied Paper IV: Elements of Operations Research or International Economics	6	4	25	75	100
PART IV	Environmental Studies	1	2	25	75	100
	Soft Skill-IV	2	3	50	50	100

### CORE PAPER IX ADVANCED CORPORATE ACCOUNTING

#### SUBJECT OBJECTIVES:

- Able to pursue higher studies and professional courses.
- To make the students understand the applications of accounting transactions in corporate sector.
- Gain knowledge of the procedure of amalgamation and absorption of companies to maintain profitability.
- Understand the different business in which the banking company, may engage and the area they are prohibited to trade.
- Get acquainted with the terms of performing and non-performing assets and preparation of Bank accounts and Insurance accounts.
- To facilitate the students to understand the preparation of liquidator's financial statement.

## **SYLLABUS**

**UNIT I Company Accounts:** Amalgamation, Absorption and External Reconstruction of Companies.

**UNIT II Holding Company:** 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 Special Accounting:** Accounting for Price Level Changes – Human Resource accounting – Computerized accounting Meaning.

### **SUBJECT OUTCOMES:**

- The students will understand the basic accounting system followed in the company.
- Expose the students regarding the procedure for maintenance of accounts in companies.
- Gain practical exposure regarding the maintenance of accounts in banking and insurance companies.
- Educate them about raising the required capital for starting up of new companies through various sources.
- Gain knowledge of the procedure of amalgamation and absorption of companies to maintain profitability.
- To know about the liquidation procedure of companies.
- To obtain the ability to prepare consolidated accounts for a corporate group.

### **REFERENCE BOOKS:**

1. Raj Kumar Sah - Concepts Building Approach to Corporate Accounting - CENGAGE , New Delhi.
2. Gupta,R.L & Radhaswamy, M ,Advanced Accounts, Sulthan Chand, New Delhi.
3. Jain,S.P & Narang,N.L., Advanced Accounting, Kalyani Publications.
4. Shukla &Grewal & Gupta ,Advanced Accounting ,S. Chand & Co., New Delhi

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

## **CORE PAPER X COMPANY LAW**

### **OBJECTIVES :**

- Aim to provide knowledge about framework of Company Law.
- Facilitate to understand the process of formation of a Company and legal documents required for formation.
- To teach the legal aspects in the process of issuing of shares and raising various types of capital (shares and Debentures).
- To highlight the rights and duties associated with members of a company.
- To teach about various types of meetings, committees and Resolutions in meetings.
- To study the concept of winding up of a company.

### **SYLLABUS**

**UNIT I: Joint Stock Company** Meaning-Kinds of companies (Special Provisions with respect to Private Company, Public Company, One Person Company, Small Company, Dormant Company) Formation – Memorandum of Association- Contents- Restriction on “Other Objects”- Doctrine of Ultra Vires- Articles of Association-Contents- Prospectus-contents-Types(Statement in Lieu of Prospectus, Shelf Prospectus, Red Herring Prospectus)-Underwriting-Book Building Process- Green Shoe option- Flying – Dematerialization.

**UNIT II: Share Capital and Debentures** Meaning of Shares – Kinds of Shares- Voting rights – Issue of Shares at a Premium and Discount – Partly paid shares- Bonus Shares- Rights shares – Sweat Equity Shares. Debentures – Meaning – Types.

**UNIT III- Managerial Personnel Directors** – Women Directors – Independent Directors- director Identification Number- Other Key Managerial Personnel- Related Party Transactions.

**UNIT IV- Meetings and Resolutions Meeting** - Statutory Meeting – Annual general meeting – Extraordinary general Meeting - Notice of meeting- Quorum- Proxy- Board of Directors Meeting- committee- Types of Committee- Corporate Social Responsibility committee. Resolutions – Ordinary & Special -Resolution requiring special notice.

**UNIT V- Winding up of company** Modes of winding up – winding up by the court – Voluntary winding up – Types – Members’ voluntary winding up – Creditors’ voluntary winding up. National company Law- Appellate Tribunal.

### **OUTCOMES**

- Equip with fundamental and contemporary knowledge about companies Act 1956 and 2013.
- Familiarize the students with legal aspects of starting a business in the form of a Company.
- Understand the concept of source of business finance – Share capital and Debentures.
- Create awareness about the types of corporate meetings, committee and Resolutions
- Enrich the students with knowledge in starting up and dissolution of a Company.

### **REFERENCE BOOKS**

1. Business Laws – N.D. Kapoor, Sultan Chand and Sons
2. Business Laws – M.R. Sreenivasan, Margam Publications
3. Business Laws – M.V. Dhandapani, Sultan Chand and Sons
4. Company Law – Avtar Singh
5. Company Law N.D. Kapoor
6. M.C.Shukla and S.S. Gulshan – Principles of Company Law
7. S.M.Shah – Lectures on Company Law
8. S.Badri Alam and Saravanavel - Company Law- Himalaya Publications
9. P.P.S. Gogna – Text Book of Company Law – S.Chand

## **CORE PAPER XII FINANCIAL SERVICES**

### **LEARNING OBJECTIVES:**

- To familiarize the students with the concepts of financial services.
- An in-depth insight into the various financial services.
- Explain the management of investment in primary and secondary markets.
- To equip the students with the knowledge and skills necessary to become employable in the financial services industry.

## **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

**UNIT II: Merchant Banking and Public Issue Management** Definition - Functions - Merchant Bankers Code of Conduct - Public Issue Management - Concept- Functions - Categories of Securities Issue - Mechanics of Public Issue Management - Issue Manager - Role of issue Manager - Marketing of Issue - New Issues Market Vs Secondary Market.

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

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

**UNIT V: Venture Capital, credit rating and pension Fund** Origin and Growth of Venture Capital - Investment Nurturing Methods - Mutual Funds - Portfolio Management Process in Mutual Funds - Credit Rating System - Growth Factors - Credit Rating Process - Global and Domestic Credit Rating agencies - Pension Fund - Objectives - Functions - Features - Types - Chilean Model - Pension Investment Policy - Pension Financing.

### **LEARNING OUTCOMES:**

- Explain how the financial services in various industries- insurance, banking, securities, real estate and financial planning interact.
- Describe the various financial products, services and strategies offered by the various financial institutions.



- Evaluate the economic environment and the impact of government, economic policies on consumers and financial services firm.
- Explain the structure of the financial markets.
- To enable students to familiarize with the Mutual Funds.

#### **REFERENCE BOOKS:**

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

### **CORE PAPERXII INDIRECT TAXATION**

#### **COURSE OBJECTIVES:**

- To make the students understand the basic concepts, definitions and terms related to Goods and Service tax (GST).
- To make students understand the concept of forward charge mechanism, reverse charge mechanism, composite supply, mixed supply and various exemptions under the new Goods and Service tax regime.
- To make the students understand the concept of Supply along with the rules related to time, place and value of supply.
- To help the students to understand the compliance related to documentation under the new indirect tax regime.

- To help the students compute the Goods and Service Tax (GST) payable by a supplier after considering the eligible input tax credit.

## **SYLLABUS**

**UNIT – I Introduction** History and Objectives of Taxation – Tax System in India- Direct & Indirect Taxes – Meaning and Types – Powers of Union and State to Levy taxes.

**UNIT – II GST** – Overview & Concepts Background behind implementing GST- The need for GST- objectives of GST- Business impact- Benefits of GST-SGST- CGST and IGST- Taxes covered by GST- Definitions - Scope and Coverage Scope of supply- Levy of tax- Rate Structure- Taxable Events.

**UNIT – III GST Taxation/ Assessment** proceedings Return- Refunds- Input Tax Credit- Reverse charge Mechanism, Transitional Provisions composition under GST- Administrative structure of GST-Officers as per CGST Act- Officers as per SGST Act-Jurisdiction- Appointment Powers.

**UNIT – IV GST Audit** Assessment and audit under GST – Demands and Recovery – Appeals and revision – advanced ruling offences and penalties. National Anti-Profiteering Authority – GST Practitioners – Eligibility and Practice and Career avenues

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

## **COURSE OUTCOMES**

- Students should be able to understand various terms related to Goods and Service tax (GST).
- Students should be able to understand the difference between forward charge and reverse charge mechanism and also to understand the difference between composite and mixed supply.
- Students will be able to determine the time, place and value of supply.
- Students will be able to know the contents and format for various documents like tax invoice, bill of supply, debit note, credit note etc.

- Students will be able to compute the amount of CGST, SGST and IGST payable after considering the eligible input tax credit.

### **RECOMMENDED TEXTS**

1. Shilpi Sahi – Concepts Building Approaches to Goods and Services Tax (GST), & Customs Law - CENGAGE , New Delhi
2. 2.V.S.Daty – GST- Input Tax Credi- Taxmann Publishers, second edition August 2017
- 3.C.A. Anurag Pandey- Law and Practice of GST- Sumedha Publication House 2017
3. Dr.Vandana Banger- Beginners- Guide AadhayaPrakashan Publisher 2017
4. 5.Dr.M. Govindarajan- A practical guide send text publishers July 2017

### **ALLIED PAPER IV: ELEMENTS OF OPERATIONS RESEARCH**

#### **LEARNING OBJECTIVES:**

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

#### **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 and for Slack Variable Case -Maximization Function - Minimization Function (Simple Problem Only)

**UNIT IV : Transportation Problems** Meaning –(Initial Basic Feasible Solution )Assumptions - Degenerate Solution -North -West Corner Method- Least Cost Method -Vogels Approximation

Method -Assignment Problems- Features - Transportation Problem Vs Assignment Problem - Hungarian Method (Simple Problems Only)

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

**OUTCOMES:**

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

**REFERENCE BOOKS:**

1. M.Sreenivasa Reddy – Operations Research – CENGAGE , New Delhi
2. S. Gurusamy – Elements of Operations Research – Vijay Nicole Imprints private Limited, Chennai
3. Agarwal NP and Sonia Agarwal, Operations Research and Quantitative Techniques, RBS A Publishers, New Delhi ,2009
4. Anand Sharma, Operations Research, Himalayan Publishing House, 2014 ,Mumbai
5. 5.Gupta Pk And Gupta SP Quantitative Techniques and Operations Research, Sultan Chand and Sons, 2014, New Delhi
6. Kapoor V.K, Operations Research Techniques For Management,Sultan Chand And Sons, 2012 New Delhi
7. Kanti Swarup,P.K. Gupta Man Mohan ,operation research, Jain book agency, 2014, New Delhi
8. Sarangi, SK Applied operations research and Quantitative methods, Himalayan publishing house 2014, Mumbai.

# ENVIRONMENTAL STUDIES

## OBJECTIVES:

- Students will integrate knowledge from multiple disciplines representing physical and life sciences perspectives, political and economic perspectives, and social and cultural perspectives on human's interactions with their environment.
- Students will contribute to and facilitate interdisciplinary research and problem solving, through independent and collaborative work; and
- Students will use quantitative and qualitative research tools and techniques to analyze, implement, envision, assess, and report sustainability efforts.

## UNIT 1: Introduction to environmental studies

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

## UNIT 2: Ecosystems

- 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 ecosystems:

- a) Forest ecosystem
- b) Grassland ecosystem
- c) Desert ecosystem
- d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

## UNIT 3: Natural Resources: Renewable and Non – renewable Resources

- 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 & inter-state), Dams – benefits and problems.
- Food resources: World food problems, changes caused by agriculture and over-grazing, effects of modern agriculture, fertilizer-pesticide problems, waterlogging, salinity.
- Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies

#### **UNIT 4: Biodiversity and Conservation**

- Levels of biological diversity: genetic, species and ecosystem diversity; Bio-geographic 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.
- Conservation of biodiversity: In – situ and Ex – situ conservation of biodiversity.
- Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic, and Informational value.

#### **UNIT 5: Environmental Pollution**

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

#### **UNIT 6: Environmental Policies & Practices**

- Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture
- Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation

Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD).

- Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context.

### **UNIT 7: Human Communities and the Environment**

- Human population growth: Impacts on environment, human health, and welfare. Resettlement and rehabilitation of project affected persons, case studies.
- Disaster management: floods, earthquake, cyclones, and landslides.
- Water conservation, rainwater harvesting, watershed management.
- Wasteland reclamation.
- Environmental movements: Chipko, Silent valley, Bishnoi's 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).

### **OUTCOMES:**

- Articulate the interconnected and interdisciplinary nature of environmental studies.
- Demonstrate an integrative approach to environmental issues with a focus on sustainability.
- Use critical thinking, problem-solving, and the methodological approaches of the social sciences, natural sciences, and humanities in environmental problem solving.
- Communicate complex environmental information to both technical and non-technical audiences.
- Understand and evaluate the global scale of environmental problems; and
- Reflect critically on their roles, responsibilities, and identities as citizens, consumers and environmental actors in a complex, interconnected world.

## SOFT SKILLS

### COMPUTING SKILLS – LEVEL - II

#### Course Objective:

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

#### Course Outcome:

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

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

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

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

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

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

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

#### References :

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



## SEMESTER V

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART III	Core Paper XIII: Elements of Cost Accounting	6	4	25	75	100
	Core Paper XIV: Practical Auditing	6	4	25	75	100
	Core Paper XV: Entrepreneurial Development	5	4	25	75	100
	Core Paper XVI : Financial Management	5	4	25	75	100
	Elective Paper I : 1. Income Tax Law & Practice - I	6	5	25	75	100
PART V	Value Education	1	2			

### CORE PAPER XIII ELEMENTS OF COST ACCOUNTING

#### LEARNING OBJECTIVES

- Explain the concept and role of cost accounting in the business management of manufacturing and non-manufacturing companies
- Define the costs and their impact on value creation in the manufacturing and non-manufacturing companies.
- Students will be able to collect, organize the cost information for evaluating, km critical analyses and regulating financial performance for forecasting.
- They will be able to monitor costs of raw materials, labor, transportation, administrative costs, overheads etc. in an industry.
- Students will learn to monitor performance and efficiency to locate and report on problems and also learn to prepare regular cost reports.

**UNIT I: Introduction of Cost Accounting** Definition - Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting – Installation of Costing System –Classification of Costs – Cost Centre – Profit Centre

**UNIT – II: Cost sheet and methods of costing** Preparation of Cost Sheet. Reconciliation of Cost and Financial Accounts.- Unit Costing- Job Costing.

**UNIT III: Material Costing** Material Control – Meaning and Objectives – Purchase of Materials – Stock Levels of Materials– EOQ – Stores Records – ABC Analysis – Issue of Materials – Methods of Issue – FIFO – LIFO– HIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method – Standard and Inflated Price Method.

**UNIT IV: Labour Costing** Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments- Idletime – Overtime – Labour Turnover - Meaning, Causes and Measurement.

**UNIT V: Overheads Costing** Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Allocation – Absorption of Overheads - Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.

## **LEARNING OUTCOMES**

- Understand the place and role of cost accounting in the modern economic environment,
- Select the costs according to their impact on business,
- Differentiate methods of schedule costs per unit of production,
- Differentiate methods of calculating stock consumption,
- Interpret the impact of the selected costs method,
- Identify the specifics of different costing methods,

## **REFERENCE BOOKS**

1. T.S.Reddy & Murthy Cost Accounting, Margham Publishers
2. Jain,S.P & Narang,K.L.,Cost Accounting, Kalyani Publishers
3. Khanna, B.S. Pandey, I.M-Ahuja, G.K and Arora M.N., Practical Costing, S Chand & Sons

## **CORE PAPER XIV PRACTICAL AUDITING**

### **LEARNING OBJECTIVES:**

- To understand both the theory and practice of auditing and make the students appreciate the general auditing practice.
- To provide a working knowledge of auditing procedures and techniques, standards, ethics and legal environment, statistical audit tools as well as audit reports to the students.
- To apply and adapt these concepts and principles in a variety of contexts and circumstances both in case of profit- and not-for profit organizations in a changing environment.
- To prepare the students to contribute effectively in this changing and increasingly technological world to equip themselves with a broad range of knowledge,
- Skills and attitudes.

### **SYLLABUS**

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

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

**UNIT III: Audit and Accounting Standards** Types of Audit – Statutory Audit – Concurrent Audit – Stock Audit – Cost Audit – Secretarial Audit – CAG Audit – Management Audit.

Accounting Standards – Standards on Auditing Standards on Internal Audit – Penal Provisions – Role of National Financial Reporting Authority (NFRA)

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

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

### **LEARNING OUTCOMES :**

The students can

- Explain the role of audit services in the society and evaluate the nature, purpose and scope of an audit and the legal, regulatory and ethical framework for auditing.
- Understand the audit process and devise an overall audit strategy, identify and formulate the audit tests and evidence required to meet the objectives of audit assignments to comply with the Standards on Auditing.
- Describe the key basic component elements of the Auditor's Report and identify and analyse matters that affect the auditor's opinion in preparation of report.
- Improve the critical thinking skills needed for audit related activities.

### **REFERENCE BOOKS:**

1. Practical Auditing, B.N.Tandon, Sultan Chand and Co., NewDelhi.
2. Contemporary Auditing, Kamal Gupta, Tata McGraw Hill.
3. Practical Auditing, Dinkar Pagare, Sultan Chand & Sons
4. S undar.K&Paari.K, Practical Auditing, Vijay Nicole Imprints Pvt. Ltd. Chennai

## **CORE PAPER XIV ENTREPRENEURIAL DEVELOPMENT**

### **LEARNING OBJECTIVES**

- To introduce the Concept of entrepreneurship, functions of entrepreneurs.
- To understand the various financial and non-financial institutions involved in the development of entrepreneurs
- To help to understand and prepare the meaning of project and different feasibility test.
- To know the different ED programs conducted by the government
- To study the role of women entrepreneurs in economic development.

### **SYLLBUS**

**UNIT I: Concept of Entrepreneurship:** Entrepreneurship - Meaning – Types – Qualities of an entrepreneur – Classification of entrepreneurs– Factors influencing entrepreneurship – functions of entrepreneurs.

**UNIT II: Entrepreneurial Development Agencies:** Commercial banks – District Industries Centre – National small industries corporation – Small industries Development Organisation – Small industries Services Institute – All India Financial institutions . SIPCOT and its objectives. MSME Sector and its coverage – objectives of MSME sector and its coverage – objectives of ministry of MSME, Role and functions of MICRO , Small and Medium enterprise – Development organization –( MSME-DO) – objectives of SIDCO-functions of Tamilnadu SIDCO- IRDI and its role. NABARD and its role in the rural development of India – Introduction to Micro units developments refinance agency ( MUDRA) .

**UNIT III: Project Management:** Business idea generation techniques- identification of business opportunities- feasibility study- marketing, finance, technology and legal formalities- preparation of project report-tools of appraisal.

**UNIT IV: Entrepreneurial Development Programmes:** Entrepreneurial Developmental Programmes (EDP) – role, relevance and achievements – role of government in organizing capital EDPs – critical evaluation

**UNIT V: Economic Development and Entrepreneurial Growth** Role of entrepreneur in economic growth – strategic approaches in the changing economic scenario for small scale entrepreneur – networking, Niche play , Geographic concentration, franchising/dealership-

development of women entrepreneurship. Self help groups(SHG). And empowerment of women in India – Financing SHG and their role in micro financing. Financial Inclusion and its enetration in India, challenges and Government role in financial inclusion – Pradhan Mantri Jan-dhan Yogana- six pillars of its mission objectives.

### **LEARNING OUTCOMES**

- Students will understand the meaning and functions of entrepreneurs and commercial application of innovations.
- Identify the role played by financial and non – financial institutions in the development of entrepreneurs
- Apply the different the different feasibility test to validate the project proposal.
- Acquire Knowledge about the women entrepreneurs in india

### **REFERENCE BOOKS:**

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

## **CORE PAPER XV FINANCIAL MANAGEMENT**

### **LEARNING OBJECTIVES:**

- Develop knowledge on the allocation management and funding of financial resources.
- Improve students understanding of time value of money and the role of financial management in the current scenario.
- To help the students to understand the importance of finance in corporate valuation.
- To enable to students to analyze the corporate leverage under different conditions and understand why people valueate different corporates for investment.

## **SYLLABUS**

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

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

**UNIT III: Dividend** Meaning – Dividend Policies – Factors affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter's Model - Gordon's Model - M. M. Model– Hypothesis Model.

**UNIT IV: Working Capital** Working Capital - Meaning and importance – Factors Influencing Working Capital – Determining (or) Forecasting of Working Capital requirements – Working Capital Operating cycle.

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

### **LEARNING OUTCOMES:**

- Demonstrate the application of financial management decision and understand corporate capital structure.
- Identify the impact of financial and other risks affecting business.
- Analyze the ways of raising capital and their respective advantages and disadvantages in different circumstances.

### **REFERENCE BOOKS:**

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

4. Murthy A, Financial Management, Margam Publications, Chennai

## **CORE PAPER: XVI INCOMETAX LAW AND PRACTICE- I**

### **SUBJECT OBJECTIVES**

- To help the students to understand the relevance and significance of Tax.
- To know the main source of revenue of the government
- To know the exemption available to the tax payers
- To help the students to understand the relevance and significance of Tax.
- To enable the students understand the concept of total salary income
- To know the legal provisions pertaining to house property income and business income & profession
- To make note of the various types of return

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

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

**UNIT III: Income from House Property** Annual Value – Meaning and Computation – Deductions from Annual Value – Legal Provisions.

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

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



## **LEARNING OUTCOMES:**

- The students will understand the concepts of Income tax, Types of filing and computation of tax from various heads.
- Demonstrate knowledge of the concepts, principles and rules of taxation of individuals and small businesses.
- Recognise the deduction available for house property income.
- Know about the powers and duties of income tax authorities
- The students will understand the procedure for computing taxable salary income.

## **REFERENCE BOOKS:**

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

## **VALUE EDUCATION**

### **OBJECTIVES:**

- Inculcation of a spirit of patriotism and national integration.
- To develop a democratic way of thinking and living.
- To aid students in making correct choices/decisions.

**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 Intrapersonal 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.

**OUTCOMES:**

- The impact of moral stories is very effective
- Positive change in the behavior of the students is observed.

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.

### SEMESTER VI

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART III	Core-Paper XVII: Advanced Cost Accounting	6	4	25	75	100
	Core Paper VIII: Management Accounting	5	4	25	75	100
	Core Paper XIX: Business Environment	6	4	25	75	100
	Elective Paper II: 1. Income Tax Law & Practice – II (or)	6	5	25	75	100
	Elective Paper III: 1. Human Resource Management	6	5	25	75	100
	Extension Activities		1			

## **CORE SUBJECT : XVII ADVANCED COST ACCOUNTING**

### **LEARNING OBJECTIVES**

- To make the students understand the process of ascertaining, classification and controlling costs
- To enable students to learn application of different methods of costing in Manufacturing and Service industries
- To make students get a clear picture of absorption costing, marginal costing, break even analysis
- To make students understand the various concepts of standard costing

### **SYLLABUS**

**UNIT I: Contract Costing** Definition - Features of Contract costing- Calculation of Profit on Contracts- Cost plus Contract-Contract Costing Vs job Costing-Preparation of Contract A/c

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

**UNIT III: Operation Costing** Operating Costing – Meaning – Preparation of Operating cost Sheet – Transport costing – Power Supply Costing – Hospital Costing – Simple Problems.

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

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

### **STUDENT LEARNING OUTCOMES:**

- Interpret the principles of contract costing, job order costing, and process costing and prepare the accounts relating to it.
- Understand the concept of operating costing and its applicability in service industry specifically in- transport, power supply, hotel, and hospital.

- Analyse cost-volume-profit techniques to make optimal managerial decisions
- Determine total standard cost and do variance analysis.

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

### **REFERENCE BOOKS**

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

## **CORE PAPER XVIII MANAGEMENT ACCOUNTING**

### **COURSE OBJECTIVES**

- To acquire knowledge about meaning and functions of management accounting and to distinguish between management accounting and financial accounting and management accounting and cost accounting.
- To understand the concept of cash and cash flow.
- To gain knowledge about marginal costing techniques.
- To enhance student's ability to analyse the financial statements and to know the various tools used for analysing the financial statements.
- To Know about various types of budgets and the procedure involved in the preparation of various budget.

### **SYLLABUS**

**UNIT I: Introduction** Management Accounting - Meaning- Scope- Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.

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

**UNIT III: Ratio Analysis** Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios Turnover Ratios – Capital Structure Ratios – Leverage Ratios – Calculation of Ratios.

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

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

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

#### **COURSE OUTCOMES:**

- Enable the students to identify the differences between management accounting and financial accounting and management accounting and cost accounting.
- Give the capacity to prepare cash flow statement of a non-corporate body and corporate body.
- To apply the marginal costing techniques in taking various managerial decisions.
- Enables the students to carry out the analysis of financial statements with the help of various tools of analysis and to calculate various ratios and their interpretations.
- Help the students to prepare purchases budget, sales budget, overhead budget, labour budget, cash budget and flexible budget.

## **REFERENCE BOOKS:**

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

## **CORE PAPER XVIII HUMAN RESOURCE MANAGEMENT**

### **LEARNING OBJECTIVES:**

- To enable the students to understand the key terms/concepts and practices in HR field.
- To give students the knowledge about Human Resource Management at various levels in general and in certain specific industries/organizations.
- To develop skills required by HR professionals and enable the students to apply the principles and techniques of HRM in HR related issues.
- To provide innovative solutions to the problems in the field of HRM and effectively contribute to dynamic organisations.

**UNIT I: Introduction** Nature and Scope of Human Resources Management – Differences between Personnel Management and HRM – Environment of HRM- HRM Accounting– 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 & Labour Relation** Cost to Company – CTC Fixed and FlexiblePay - Components – Incentives – Benefits – Motivation – Talent Retention- Welfare and Social Security Measures - Opportunities, Challenges, and Recent Trends in Compensation. Need –

Functions of Trade Unions – Forms of Collective bargaining – Workers Participation in management - Types and effectiveness. Industrial Disputes and Settlements (laws excluded)- Social Ethics and Responsibility

**UNIT IV: Human Resource Accounting & Audit** Human Resource Accounting- Meaning- Objectives- Need & Limitations. Human Resource Audit – Nature – Benefits – Scope – Approaches.

**UNIT V: Corporate Ethics & Corporate Social Responsibility** Business Ethics – Concept, Characteristics, Importance and Need for ethics- Sources of Ethics, Concept of Corporate Ethics, code of Ethics- Guidelines for developing code of ethics, Ethics in Human Resource Management Corporate Social Responsibility: Concept, Scope & Relevance and Importance of CSR in Contemporary Society. CSR towards employees and workers- CSR and environmental concerns- Role of HR professionals in CSR.

#### **LEARNING OUTCOMES :**

The students can -

- Develop an understanding of the concept of human resource management and its relevance in organizations.
- Develop necessary skills, set for application of various HR issues.
- Analyse the strategic issues and strategies required to select and develop manpower resources.
- Effectively manage and plan key human resource functions within organizations.
- Examine current issues, trends, practices, and processes in HRM.
- Contribute to employee performance management and organizational effectiveness.
- Integrate the knowledge of HR concepts to take correct business decisions.
- Identify and apply new ideas, methods and ways of thinking in HR related issues.
- Able to evaluate HRM related social, cultural, ethical and environmental responsibilities and issues in a global context.

#### **REFERENCE BOOKS:**

1. Ashwathappa, Human Resource Management, Himalaya Publishing House
2. Garry Deseler, Human Resource Management, Prentice Hall



3. Prasad,LM, Human Resource Management, Sultan Chand & Sons
4. Tripathi, Human Resource Management, Prentice Hall
5. Sundar & Srinivasan, Essentials of Human Resource Management, Vijay Nicole Imprints Pvt.Ltd. Chennai

**WEB RESOURCE:**

1. [www.whatishumanresource.com](http://www.whatishumanresource.com)
2. [www.managementstudyguide.com](http://www.managementstudyguide.com)
3. [www.humanresources.about.com](http://www.humanresources.about.com)
4. [www.managementhelp.org](http://www.managementhelp.org)

**CORE PAPER XX: INCOMETAX LAW AND PRACTICE-II**

**SUBJECT OBJECTIVES:**

- To know the meaning and provision relating to the computation of capital gains and various exemptions U/S 54.
- To know about the computation of income from other sources
- To study the procedure of grouping the incomes and set off of incomes
- To know the deductions available to the assessee U/S 80C to 80U.
- To know the assessment of tax as per the Indian Income tax slab and computation of taxable income of individual.

**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 – Setoff – Carry forward and set off of losses.

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

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

### **OUTCOMES**

- The students will understand the concepts of Income tax, Types of filing and computation of tax from various heads.
- 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.
- Recognize and recommend appropriate tax-saving strategies for decision making.
- Investigate and analyze current income tax information and uses pertinent to the act.
- Gain knowledge of various sources of income and then assess their income for income tax.
- Know the taxable and non-taxable income and then apply the loophole, they can avoid the tax without evasion.
- Demonstrate the understanding of the various types of returns of grouping of income
- Understand the computational procedure of tax liability.
- Know about the powers and duties of income tax authorities
- Able to provide consultation to the tax payers

### **REFERENCE BOOKS:**

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

## COURSE ASSESSMENT NORMS (Subject Wise)

S.No	Assessment of Marks	Maximum Marks
Internal Marks	Assignment (5) Seminar/projects (5) Attendance (5) Assessment marks (10)	25
External Marks	University Examinations	75
Total		100

### SEMINARS:

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

### EVALUATION STANDARDS FOR SEMINAR:

S.No	Criteria	Max.Marks ( 5 Marks )
1	Quality of notes collected for the topic	1
2	Presentation Skill	1
3	Fluency of language & vocabulary usage	1
4	Interacting skills & body language	1
5	Tools used to present	1

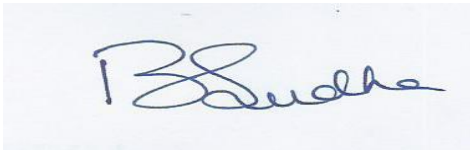
### ASSIGNMENTS:

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

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

**EVALUATION STANDARDS FOR ASSIGNMENTS:**

S.No	Criteria	Max.Marks ( 5 Marks )
1	Quality of notes collected for the topic	1
2	Presentation Skill	1
3	Fluency of language & vocabulary usage	1
4	Interacting skills & body language	1
5	Tools used to present	1

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# **ANNA ADARSH COLLEGE FOR WOMEN**



## **DEPARTMENT OF COMMERCE GENERAL SHIFT 2**

### **COURSE HANDOUT**

**DEPARTMENT OF COMMERCE GENERAL SHIFT 2**

**DEPARTMENT FACULTIES**

<b>S.NO</b>	<b>STAFF NAME</b>	<b>QUALIFICATION</b>	<b>DESIGNATION</b>
1.	DR.D.JOTHIRAMAN	M.Com., M.Phil., Ph.D	Head & Assistant Professor
2.	DR.K.UMA DEVI	M.Com., M.Phil., Ph.D	Assistant Professor
3.	DR.P.VIMALA	M.Com., M.Phil., Ph.D	Assistant Professor
4.	DR.S.SUJATHA	M.Com., M.Phil., M.B.A, Ph.D	Assistant Professor
5.	MRS.N.JEEVA	M.Com. M.Ed., M.Phil,	Assistant Professor
6.	MRS.P.PRIYA	M.Com. M.Phil.,	Assistant Professor
7.	DR.R.POORNAMATHY	M.Com., M.Phil., Ph.D	Assistant Professor
8.	MS.A.MANJU	M.Com. M.Phil.,	Assistant Professor
9.	DR.P.SELVI	M.A.,M.PHIL., Ph.D	Assistant Professor
10.	KAVITHA	M.Sc., M.Phil.,	Assistant Professor

**DEPARTMENT OF COMMERCE GENERAL SHIFT 2SYLLABUS**  
**OBJECTIVES & OUTCOMES**

**Preamble**

Commerce is a subject is an important subject who is an branch of knowledge and is devoted to various techniques used in day to day life, like preparation of accounts analysis and interpretation of profit and losses. Knowledge of different aspects of Commerce has become crucial in the present scenario. There is a continuous demand for commerce people in fields of Business education, industry, software, Market research, Banking and stock Market. The syllabi of three-year B.Com& Allied degree course in Commerce are framed in such a way that the students at the end of the course, can be thorough in commercial techniques for pursuing higher studies and simultaneously can apply various subjects judiciously to a variety of subject sets to arrive at some valid solutions

**Learning outcomes**

Student's knowledge of Commerce in various areas such as Production, Distribution, Stock Market, commodity market, Marketing, Agricultural, Industrial, Banking, Law and Social Sciences etc. Information about various Forms of Commercial organizations in India and their functions for societal developments. knowledge of various types of Business Units, their organization and evaluation of summary measures such as Profit and losses, Fund flow and cash flow, Changes in Direct and Indirect taxes, New venture of Business and new handling of Business Data. Knowledge of Law, statistics, Operation Research, cost accounts, Management accounting, Financial and corporate accounts and other updated Taxes etc. is acquired effectively.

**UNIVERSITY OF MADRAS**  
**B.Com. Degree (GENERAL)**

(With effect from the academic year 2020-2021)

**REVISED SCHEME OF EXAMINATION:**  
**SEMESTER I**

Course content	Name of subject		Ins Hrs	CIA	External	Total
PART I	Language Paper – I	LA11A CLE1G CLG1E CLK1S	5	25	75	100
PART II	Communicative English	LZ11A	3	50	50	100
PART III	Core – Paper I : Financial Accounting	CZ21A	5	25	75	100
	Core Paper II: Business Communication.	CZ21B	5	25	75	100
	Allied Paper I : Business Economics	CZ31A	6	25	75	100
PART IV	* Basic Tamil / Advanced Tamil / NME	NLTIC/ TLTIC	2	25	75	100
	Office Automation	SE51B	2	50	50	100
	English for Commerce and Management	PZICA	4	50	50	100

**SEMESTER II**

Course content	Name of subject		Ins hrs	CIA	External	Total
PART I	Language Paper – II	LA12A CLE2G CLG2G CLK2T	5	25	75	100
PART II	Communicative English – II	LZ12A	5	50	50	100
PART III	Core Paper III : Advanced Financial Accounting	CZ22A	5	25	75	100
	Core Paper IV: Principle of Management.	CZ22B	5	25	75	100
	Allied Paper II : Indian Economy	CZ32A	6	25	75	100
PART IV	* Part - IV – Basic Tamil / Advanced Tamil / NME	NLT2D/ TLT2D	2	25	75	100
	Office Automation -II	SE522	2	50	50	100
	English for Commerce and Management	PZICB	2	50	50	100



### SEMESTER III

Course content	Name of subject		Ins hrs	CIA	External	Total
PART III	Core Paper V: Corporate Accounting –I	CPZ3A	6	25	75	100
	Core Paper V: Business Law	CPZ3B	5	25	75	100
	Core Paper VII: Banking Theory Law and Practice.	CPZ3C	5	25	75	100
	Core Paper VIII: Marketing	CPZ3D	5	25	75	100
	Allied Paper II : 1. Business Statistics or 2. Rural Economics.	CDZ3A	6	25	75	100
PART IV	Environmental Studies	ENV4B	1			
	Soft Skill-III(Essential of spoken &communicative skills	TSSEC	2	50	50	100

### SEMESTER IV

Course content	Name of subject		Ins Hrs	CIA	External	Total
PART III	Core Paper IX : Advanced Corporate Accounting	CPZ4A	6	25	75	100
	Core Paper X: Company Law	CPZ4B	5	25	75	100
	Core Paper XI: Financial Services.	CPZ3C	5	25	75	100
	Core Paper XI: Indirect Taxation.	CPZ4E	5	25	75	100
	Allied Paper IV: Elements of Operations Research	CDZ4B	6	25	75	100
PART IV	Environmental Studies	ENV4B	1	25	75	100
	Computing Skill-IV	TSSE1	2	50	50	100

### SEMESTER V

Course content	Name of subject		Ins Hrs	CIA	External	Total
PART III	Core Paper XIII: Elements of Cost Accounting	CPZ5A	6	25	75	100
	Core Paper XIV :Practical Auditing	CPZ5B	5	25	75	100
	Core Paper XV : Entrepreneurial Development	CPZ5C	6	25	75	100
	Core Paper XVI : Financial Management	CPZ5D	6	25	75	100
	Elective Paper I: 1. Income Tax Law and Practice – I (or) 2. Visual Basic Programming	CVZ5A	6	25	75	100
PART V	Value Education	VAE5Q	1	25	75	100

### SEMESTER VI

Course content	Name of subject	CODE	Ins Hr	CIA	External	Total
PART III	Core Paper XVII : Advanced Cost Accounting	CPZ6A	6	25	75	100
	Core Paper XVIII : Management Accounting	CPZ6B	6	25	75	100
	Core Paper XIX : Business Environment	CPZ6C	5	25	75	100
	Elective Paper II: Income Tax Law and Practice - II	CVZ6A	6	25	75	100
	Elective Paper III: Human Resource Management	CVZ6B	6	25	75	100
PART V	Extension Activities		1			

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**அண்ணா ஆதர்ஷ் மகளிர் கல்லூரி, சென்னை**  
**தமிழ்த்துறை**  
**சென்னைப் பல்கலைக்கழகப் பாடத்திட்டம்**  
**பொதுத்தமிழ் - முதலாமாண்டு - முதற்பருவம் (FIRST SEMESTER)**  
**நோக்கும் கற்றல் பயன்பாடும் (2021 - 2022)**  
**Objective - Syllabus - Out come (2021 -2022)**

**பாடத்திட்டத்தின் நோக்கம்:**

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

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

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

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

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

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

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

**பாடத்திட்டம்**

**பாடப்பகுப்பு**

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

**அலகு - 1**

**மரபுக்கவிதை**

1. பாரதியார் - பாரத சமுதாயம்.
2. பாரதிதாசன் - ஒற்றுமைப்பாட்டு
3. கவிமணி தேசிக விநாயகம் பிள்ளை - உடல் நலம் பேணல்
4. நாமக்கல் கவிஞர் வெ. இராமலிங்கம்பிள்ளை - தமிழன் இதயம்
5. கவிஞர் கண்ணதாசன் - குடும்பம் ஒரு கதம்பம்
6. பட்டுக்கோட்டை அ. கல்யாணசுந்தரம் - வருங்காலம் உண்டு

7. தமிழ் ஒளி - வழிப்பயணம்

### புதுக்கவிதை

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

### அலகு - 2

#### நாட்டுப்புற இலக்கியம்

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

### அலகு - 3

#### சிறுகதைகள்

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

#### உரைநடை

1. இரா.பி.சேதுப்பிள்ளை - வண்மையும் வறுமையும்

### அலகு - 4

#### நாடகம்

நா.முத்துசாமி - நாற்காலிக்காரர்

### அலகு - 5

#### தமிழிலக்கிய வரலாறு

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

### அலகு - 6

#### மொழிப் பயிற்சி

1. வாக்கிய வகை(தொடர் வாக்கியம், தனி வாக்கியம், கூட்டு  
வாக்கியம்)
2. இரு வழக்குகள் (பேச்சு, எழுத்து)
3. எழுவாய், பயனிலை, செயப்படுபொருள்

4. ஒருமை, பன்மை மயக்கம்
5. திணை, பால், எண், இட வேறுபாடு
6. நால்வகைச் சொற்கள் (பெயர், வினை, இடை, உரி)
7. அகரவரிசைப் படுத்துதல்

### கற்றலும் பயன்பாடும்:

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

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

### பாடநூல்

சென்னைப்பல்கலைக்கழகம் (university of Madras)

➤ 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)

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

**முதலாமாண்டு (2021 -2022)**

**அடிப்படைத் தமிழ் - முதல் பருவம்**

**பாடத்திட்டத்தின் நோக்கம் (Objective)**

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

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

**பாடத்திட்டம் - முதல் பருவம் (SYLLABUS)**

**அலகு - 1.**

எழுத்துகள்

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

**அலகு - 2**

சொற்கள்

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

**அலகு -3.**

தொடரமைப்பு

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

**அலகு -4.**

பிழை நீக்கம்

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

**அலகு - 5**

எண்கள், உறவுப் பெயர்கள், வாழ் இடங்களும், பொருள்களும்

**அலகு - 6**

அறிமுகம்

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

**பாடத்திட்டத்தின் பயன்கள் (Subject Outcome)**

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

## **பாட நூல்**

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

## **Reference book**

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

**சென்னைப் பல்கலைக்கழகம்**  
**சிறப்புத்தமிழ் - நோக்கும் கற்றல் பயன்பாடும்**  
**அண்ணா ஆதர்ஷ் மகளிர் கல்லூரி, சென்னை**  
**தமிழ்த்துறை**  
**முதலாமாண்டு (2021 -2022)**  
**சிறப்புத் தமிழ் - முதல்பருவம்**

**பாடத்திட்டத்தின் நோக்கம் (Objective)**

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

**பாடத்திட்டம் (SYLLABUS)**

**பாடப்பகுப்பு**

IV.இலக்கியம்

V.அதைச் சார்ந்த தமிழிலக்கிய வரலாறு

VI.மொழிப் பயிற்சி

**அலகு -1**

நாட்டுப் புறப்பாடல்

1. பஞ்சம். 2. மானம் விடிவதெப்போ?

**அலகு -2**

புனை கதை

1."கட்டை விரல்"-சி.என்.அண்ணாதுரை

**அலகு -3**

புதுக்கவிதை



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

**அலகு - 4.**

மொழித்திறன்

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

**பாடத்திட்டத்தின் பயன்கள் (Subject Outcome)**

இப்பாடத்தைப் படிப்பதால் தமிழ் மொழியின் இலக்கியஇன்பம், 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)

**UNIVERSITY OF MADRAS**

**FRENCH SYLLABUS (WITH EFFECT FROM 2020-2021)**

**Common to all B.A / B.sc / B.Com courses**

**Inst.Hrs : 4**

**YEAR : I / I SEMESTER**

**Foundation Course: Paper I-French I**

**Title of the Paper : Prescribed Text and Grammar-I**

## **Learning Objectives:**

**In teaching French we aim to**

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

## **Prescribed textbook:**

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

## **Syllabus:**

### **Unité 1 - Salut!**

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

### **Unité 2 - Enchanté !**

**Demander de se présenter - Présenter quelqu'un**

### **Unité 3 - J'adore !**

**Exprimer ses goûts - Échanger sur ses projets**

### **Unité 4 - Tu veux bien ?**

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

### **Unité 5 - On se voit quand ?**

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

**Unité 6 - Bonne idée !**

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

**Recommend text : Not applicable**

**Learning Outcome :**

**Learners are able**

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

**SEMESTER - I**

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

**SUBJECT NAME : FOUNDATION COURSE IN HINDI**

**SUBJECT CODE: CLE1E**

**Learning Objectives:**

**The objectives of the course is to sensitize the students -**

- To the aesthetic and cultural aspects of literary appreciation and analysis.**

- To introduce modern Hindi Prose to the students and to understand the cultural, social and moral values of modern Hindi Prose.
- To familiarize Official correspondence , General letter correspondence and technical words.
- To motivate to demonstrate human value in different life situations

## **PART-I - HINDI**

### **I YEAR – I SEMESTER**

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

##### **I . PROSE (Detailed Study) : HINDI GADHYA MALA**

**Ed. by Dr. Syed Rahamathulla**

**Poornima Prakashan, 4/7 Begum III Street**

**Royapettah, Chennai – 14.**

##### **LESSONS PRESCRIBED :**

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

## **II.FUNCTIONAL HINDI & LETTER WRITING**

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

### **1. General Correspondence:**

**1. Personal Applications**

**2. Leave Letters**

**3. Letter to the Editor**

**4. Opening an A/C**

**5. Application for Withdrawal**

**6. Transfer of an A/C**

**7. Missing of Pass Book / Cheque Leaf**

**8. Complaints**

**9. Ordering for Books**

**10. Enquiry**

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

**1. Government Order**

**2. Demi Official Letter**

**3. Circular**

**4. Memo**

**5. Official Memo**

**6. Notification**

**7. Resolution**

## **8. Noti**

### **REFERENCE :**

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

### **UNITISED SYLLABUS**

#### **UNIT-I**

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

#### **UNIT - II**

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

#### **UNIT-III**

- 1. Yuvavon Se**
- 2. Application for Withdrawal**

**3. Circular**

**4. Memo**

**5. Administrative Terminology Hindi to English ( 25 Words )**

#### **UNIT-IV**

**1. Paramanu Oorja evam Khadya Padarth Sanrakshan**

**2. Transfer of an A/C**

**3. Missing of Pass Book / Cheque Leaf**

**4. Official Memo**

**5. Administrative Terminology English to Hindi ( 25 Words )**

#### **UNIT-V**

**1. Yougyata aur Vyavasay ka Chunav**

**2. Complaints**

**3. Ordering for Books**

**4. Notification**

**5. Official Noting Hindi to English ( 25 words )**

#### **UNIT-VI**

**1. Enquiry**

**2. Resolution**

**3. Notice**

**4. Official Noting English to Hindi ( 25 words )**

**Learning 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.**

**Communicative English - I**

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

**Odd Semester**

**Course Objectives:**

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

**SYLLABUS**

**Recommended Book: Communicative English by Tamilnadu State Council for**



**Higher Education (TANSICHE)**

**Semester I**

**Unit I (20 hours)**

**1. Listening and Speaking**

**a. Introducing self and others**

**b. Listening for specific information**

**c. Pronunciation (without phonetic symbols)**

**i. Essentials of pronunciation**

**ii. American and British pronunciation**

**2. Reading and Writing**

**a. Reading short articles – newspaper reports / fact based articles**

**i. Skimming and scanning**

**ii. Diction and tone**

**iii. Identifying topic sentences**

**b. Reading aloud: Reading an article/report**

**c. Journal (Diary) Writing**

**3. Study Skills - 1**

**a. Using dictionaries, encyclopaedias, thesaurus**

**4. Grammar in Context:**

**Naming and Describing**

**• Nouns & Pronouns**

**• Adjectives**

**Unit II (20 hours)**

## **1. Listening and Speaking**

### **a. Listening with a Purpose**

### **b. Effective Listening**

### **c. Tonal Variation**

### **d. Listening for Information**

### **e. Asking for Information**

### **f. Giving Information**

## **2. Reading and Writing**

### **1. a. Strategies of Reading:**

#### **Skimming and Scanning**

### **b. Types of Reading :**

#### **Extensive and Intensive Reading**

### **c. Reading a prose passage**

### **d. Reading a poem**

### **e. Reading a short story**

### **2. Paragraphs: Structure and Types**

#### **a. What is a Paragraph?**

#### **b. Paragraph structure**

#### **c. Topic Sentence**

#### **d. Unity**

#### **e. Coherence**

#### **f. Connections between Ideas: Using**

#### **Transitional words and expressions**

**g. Types of Paragraphs**

**3. Study Skills II:**

**Using the Internet as a Resource**

**a. Online search**

**b. Know the keyword**

**c. Refine your search**

**d. Guidelines for using the Resources**

**e. e-learning resources of Government of India**

**f. Terms to know**

**4. Grammar in Context**

**Involving Action-I**

**a. Verbs**

**b. Concord**

**Unit III (16 hours)**

**1. Listening and Speaking**

**a. Giving and following instructions**

**b. Asking for and giving directions**

**c. Continuing discussions with connecting ideas**

**2. Reading and writing**

**a. Reading feature articles (from newspapers and magazines)**

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

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

paragraphs.

### **3. Grammar in Context:**

#### **Involving Action – II**

- Verbals - Gerund, Participle,

#### **Infinitive**

- Modals

#### **Unit IV (16 hours)**

##### **1. Listening and Speaking**

- a. Giving and responding to opinions

##### **2. Reading and writing**

- a. Note taking

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

### **3. Grammar in Context:**

#### **Tense**

- Present

- Past

- Future

#### **Unit V (18 hours)**

##### **1. Listening and Speaking**

- a. Participating in a Group Discussion

##### **2. Reading and writing**

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

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

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

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**Learning outcome:**

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

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#### **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 Installment System**

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

#### **OUTCOMES:**

1. It develops problem solving and computational skills and an awareness and recognition of the consequences of error.
2. It develops skills in the use of figures in business communications in analysis and in decision making.
3. It cultivates mental discipline develops the powers of concentration and critical thinking and fosters the concept of accountability.

**OBJECTIVES:**

1. To facilitate the students to understand the concept of Communication.
2. To know the basic techniques of the modern forms of communication
3. To facilitate the effective Business correspondence

**UNIT I: Communication**

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

**UNIT II: Business Letters**

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

**UNIT III: Correspondence**

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

**UNIT IV: Reports and Meetings**

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

**UNIT V: Forms of Communication**

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

**OUTCOMES:**

1. Students will understand the concept of communication & acquire effective interpersonal communications
2. Students will understand the effectiveness of business communication
3. Students will be acquainted with modern form of communication.
4. Students will be able to facilitate the effectiveness of Business correspondence
5. Students will be able to develop and deliver effective presentation



## SEMESTER – II

அண்ணா ஆதர்ஷ் மகளிர் கல்லூரி, சென்னை  
தமிழ்த்துறை

சென்னைப் பல்கலைக்கழகப் பாடத்திட்டம்  
பொதுத் தமிழ் - முதலாமாண்டு - இரண்டாம் பருவம் (second semester)  
நோக்கும் சுற்றல் பயன்பாடும் (2021 – 2022)  
Objective – Syllabus – Out come (2021 -2022)

### பாடத்திட்டத்தின் நோக்கம்

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

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

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

### பாடத்திட்டம் (SYLLABUS)

I.இலக்கியம்

II.அதைச் சார்ந்த தமிழிலக்கிய வரலாறு

III.மொழிப் பயிற்சி

#### அலகு 1

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

#### அலகு 2

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

#### அலகு 3

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

#### அலகு 4

1. பத்துப்பாட்டு - முல்லைப்பாட்டு

#### அலகு 5

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

## II தமிழிலக்கிய வரலாறு

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

## III மொழிப் பயிற்சி

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

## பாடத்திட்டத்தின் பயன்கள்

பழந்தமிழ் இலக்கியங்களின்வழியாக, அக்கால மக்களின் அகவுணர்வுகளையும் அக ஒழுக்கங்களையும் பண்பாட்டையும் உணர்ந்து கொள்ளுதல். பழந்தமிழ் இலக்கிய வாசிப்பின் வழி இயற்கையின் உன்னத மகத்துவத்தைப் புரியவைத்தல்.

தமிழ் இலக்கிய வளங்களின் வாயிலாகத் தமிழ்ப்பண்பாட்டை அடுத்த தலைமுறைக்குக் கொண்டுசெல்லுதல். மொழிவளத்தின் தேவையை வலியுறுத்துதல். மாணவர்கள் பிழையின்றி எழுத மொழிப்பயிற்சி உதவுகிறது.

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

## பாடநூல்

சென்னைப்பல்கலைக்கழகம் (University of Madras)

அடித்தளப் படிப்பு - பகுதி - I தமிழ்

முதலாம் மற்றும் இரண்டாம் பருவங்களுக்குரியது.

அனைத்துப் பட்டப்படிப்பு பிரிவுகளுக்கும் ஐந்தாண்டு ஒருங்குமுறை பட்ட மேற்படிப்புப் பிரிவுகளுக்கும் பொதுவானது.

தாள் -I - செய்யுள் திரட்டு

(Foundation Course - Part - Tamil

For I & II Semesters

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

## Reference book

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

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

**பாடத்திட்டத்தின் நோக்கம் (Objective)**

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

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

**பாடத்திட்டம் (SYLLABUS)**

**அலகு -1.**

நீதி நூல்கள்

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

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

**அலகு - 2.**

நீதிக் கதைகள்

1. பீர்பால் கதை, 2. பரமார்த்த குரு கதை

**அலகு - 3.**

அறிமுகம்

அ. தமிழ் இலக்கிய வரலாறு - இலக்கியங்கள் புலவர்கள்

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

இ. பழமொழிகள்.

### **பாடத்திட்டத்தின் பயன்கள் (Subject Outcome)**

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

### **பாட நூல்**

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

### **Reference book**

தமிழ் - பகுதி 4 - சென்னைப் பல்கலைக்கழகம் வடிவமைத்த

பாடத்திட்டங்கள் ஆகையால் குறிப்புதவிநூல் என்று தனியாக இல்லை.

(Reference book not applicable)

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

**பாடத்திட்டத்தின் நோக்கம் (Objective)**

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

**பாடத்திட்டம் (SYLLABUS)**

**பாடப்பகுப்பு**

VII.இலக்கியம்

VIII.அதைச் சார்ந்த தமிழிலக்கிய வரலாறு

IX.மொழிப் பயிற்சி

**அலகு - 1**

கட்டுரை

1. பெண்ணின் பெருமை-திரு.வி.க

**அலகு -2.**

செய்யுள்

1. புறநானூறு - அ. கெடுகசிந்தை-ஓக்கூர் மாசாத்தியார்,

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

கனியன்பூங்குன்றனார்

ஈ. திருக்குறள் - வான் சிறப்பு முழுமையும்

உ. சிலப்பதிகாரம் - மங்கல வாழ்த்துப் பாடல்

ஊ. திருவாசகம் - வேண்டத்தக்கது

எ. திருவாய்மொழி - உயர்வற

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

ஐ. சீறாப்புராணம் - வானவர்க்கும்

ஓ. பாரதியார்- நல்லதோர்வீணை

### **அலகு -3.**

இலக்கிய வரலாறு

பாடம் தழுவிய இலக்கிய வரலாறு

### **அலகு -4.**

மொழிபெயர்ப்பு

ஆங்கிலப் பகுதியைத் தமிழாக்கம் செய்தல்

### **பாடத்திட்டத்தின் பயன்கள் (Subject Outcome)**

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

### **பாட நூல்**

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

### **Reference book**

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

## **UNIVERSITY OF MADRAS**

### **FRENCH SYLLABUS (WITH EFFECT FROM 2020-2021)**

**Common to all B.A / B.sc / B.Com courses**

**Inst.Hrs : 4**

**YEAR : I / II SEMESTER**

**Foundation Course: Paper II-French II**

## **Title of the Paper : Prescribed Text and Grammar-II**

### **Learning Objectives:**

**In teaching French we aim to**

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

### **Prescribed textbook:**

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

### **Syllabus:**

**Unité 7 - c'est où ?**

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

**Unité 8 - N'oubliez pas !**

**Exprimer l'obligation ou l'interdit - Conseiller**

**Unité 9 - Belle vue sur la mer !**

**Décrire un lieu - situer - se situer dans le temps**

**Unité 10 - Quel beau voyage !**

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

**Unité 11 - oh! Joli!**

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

**Unité 12 - Et après ?**

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

**Recommend text - Not applicable**

### **Learning Outcome :**

**Learners are able**

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

## **SEMESTER - II**

**YEAR / SEMESTER : I YEAR / II SEMESTER**  
**SUBJECT NAME : FOUNDATION COURSE IN HINDI**  
**SUBJECT CODE: CLE2G**

### **Learning Objectives:**

**The objectives of the course is**

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

## **I YEAR – II SEMESTER**

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

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

**Edited By: Devendra Raj Ankur, Mahesh Aanand**

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

#### **LESSONS PRESCRIBED:**

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

#### **II. SHORT STORIES (Non- Detailed Study):**

**SWARNA MANJARIE** Edited by: **Dr. Chitti. Annapurna**

**Rajeswari Publications**

**21/3, Mothilal Street,  
(Opp. Ranganathan Street),  
T. Nagar, Chennai – 600 017.**

#### **LESSONS PRESCRIBED :**

- 1. Mukthidhan**
- 2. Mithayewala**
- 3. Seb aur Dev**
- 4. Vivah ki Teen Kathayen**



### **III. TRANSLATION PRACTICE : (English to Hindi)**

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

**1. Prayojan Moolak Hindi : Dr. Syed Rahamathulla**

**Poornima Prakashan, 4/7,**

**Begum III Street,Royapettah,**

**Chennai – 14.**

**2. Anuvad Abhyas Part III Dakshin Bharat Hindi Prachar Sabha**

**T. Nagar, Chennai -17.**

### **UNITISED SYLLABUS**

#### **UNIT – I**

**1. Aurazeb ki Aakhiri Raat**

**2. Mukthidhan**

**3. Practice of Annotation Writing**

**4. Practice of Summary and Literary evaluation Writing**

#### **UNIT – II**

**1. Laksmi ka Swagat**

**2. Mithayeewala**

**3. Practice of Annotation Writing**

**4. Practice of Summary and Literary evaluation Writing**

#### **UNIT-III**

**1. Basant Ritu ka Natak**

**2. Seb Aur Dev**

**3. Practice of Annotation Writing**

**4. Practice of Summary and Literary evaluation Writing**

#### **UNIT-IV**

**1. Bahut Bada Sawal**

**2. Vivah ki Teen Kathayen**

**3. Practice of Annotation Writing**

**4. Practice of Summary and Literary evaluation Writing**

#### **UNIT-V**

**1. Translation Practice. (English to Hindi)**

**Learning Outcomes :**

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

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

**Course Objectives:**

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

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**Recommended Book:**

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

**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)**

**1. Listening and Speaking**

**a. Listening to Ted talks**

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

**c. Interactions during and after the presentations**

**2. Reading and writing**

**a. Writing emails of complaint**

**b. Reading aloud famous speeches**

**3. Word Power**

**a. One Word Substitution**

**4. Grammar in Context: Sentence Patterns**

**Unit IV (16 hours)**

**1. Listening and Speaking**

**a. Participating in a meeting: face to face and online**

**b. Listening with courtesy and adding ideas and giving opinions during the meeting and making concluding remarks.**

**2. Reading and Writing**

**a. Reading visual texts – advertisements**

**b. Preparing first drafts of short assignments**

**3. Word Power**

**a. Denotation and Connotation**

**4. Grammar in Context: Sentence Types**

**Unit V (18 hours)**

**1. Listening and Speaking**

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

**2. Reading and Writing**

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

**3. Word Power**

- a. Collocation**

**4. Grammar in Context: Working With Clauses**

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**Learning outcome:**

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

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**OBJECTIVES:**

1. It provides practical application and which develops in each student numeracy and a knowledge and understanding of business through the use of figures.
2. Use analytical techniques to arrive at conclusions from financial information for the purpose of decision making.
3. To provide students with an appreciation of the ethical and regulatory framework this influences and governs the preparation of various financial statements.

**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.

### **OUTCOMES:**

1. It links the accounting process with Information Technology and it fosters the concept of accountability.
2. Students will have advanced knowledge of practical aspects of accounting system followed in large organizations having different branches in and around the world.

## **CORE PAPER IV                      PRINCIPLES OF MANAGEMENT                      No of Credits: 4**

### **OBJECTIVES**

1. To Facilitate the students in understanding the concepts of management
2. To enable the students in understanding the importance of management in the business organizations.
3. To make the students gain knowledge about the major process involved in management.

### **UNIT 1: 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 2: Planning**

Nature - Importance - Types of Planning - Steps in planning - Objectives of Planning - Policies - Decision making Process - Types of Decisions- HRM- meaning-nature-and scope of HRM

### **UNIT 3: Organization**

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

### **UNIT 4: Authority and Responsibility**

Authority - Definition - Sources - Limitations - Difference between Authority and Responsibility - Delegation of Authority - Meaning - Principles and importance - Centralization Vs. Decentralization- leadership and communication

### **UNIT 5: Direction Co-ordination & Control**

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

### **Outcomes**

1. On the completion of the syllabus students will be aware about the basic concepts related to management in business.
2. Students will be able to acquire knowledge on the functioning of the management.
3. Students will gain knowledge about the management process involved in the business.

## **SEMESTER -III**

**Core Paper V**

**CORPORATE ACCOUNTING**

**No of Credits: 4**

### **OBJECTIVES:**

1. To make the students familiarize with corporate accounting procedures
2. To acquire the knowledge of Redemption & underwriting
3. To enable the students to acquire conceptual knowledge about the preparation of the company accounts.
4. To acquaint with the methods of valuation of Goodwill & shares
5. To understand the maintenance of accounts in Insurance companies

### **UNIT – I Share Capital**

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

### **UNIT – II Debentures & Underwriting**

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

### **UNIT – III Final Accounts**

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

### **UNIT –IV Valuation of Goodwill & Shares**

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

### **UNIT – V Accounting for Insurance Companies**

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

### **OUTCOME:**



1. The students will learn the basic accounting procedures of corporate undertaking and their financial statement preparations
2. The students will familiarise of underwriting of shares, Debentures and commission payable for such underwriting
3. Students will be acquainted with the various methods of Valuation of Goodwill & Shares
4. Students will be gaining practical exposure regarding the maintenance of accounts in Insurance companies.

**Core Paper VI**

**BUSINESS LAWS**

**No of Credits: 4**

**OBJECTIVES**

1. The objective of this course is to provide the students with practical legal knowledge of general business law issues.
2. To understand simple business laws and Ability to apply concepts, principles and theories.
3. To highlight the Provisions of Law governing the General Contract and Special Contract.
4. To enable the students to understand the Legal Remedies available in the Law to the
5. Business

**UNIT I:**

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

**UNIT II:**

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

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

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

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

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

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

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

### **OUTCOME:**

1. On completion of this course, learners will be able to:
2. Appreciate the relevance of business law to individuals and businesses and the role of law in an economic, political and social context.
3. Identify the fundamental legal principles behind contractual agreements.
4. Examine how businesses can be held liable in tort for the actions of their employees.
5. Acquire problem solving techniques and to be able to present coherent, concise legal argument and basic provisions of Law.

**Core Paper VII      BANKING THEORY, LAW AND PRACTICE      No of Credits: 4**

**OBJECTIVES**

1. To understand the basic features of banking
2. To study about the various instruments which are helpful in the Indian Banking system and services.
3. To study about the credit and other services of banks to customer.

**UNIT-I: Introduction to Banking**

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

**UNIT-II: RBI**

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

**UNIT-III: E-Banking**

Meaning-Services-e-banking and Financial services-Initiatives-Opportunities-Internet banking-Meaning Internet banking Vs Traditional banking-Services-Drawbacks-Frauds in Internet banking. Mobile banking– **Anywhere Banking-Any Time Banking**- Electronic Mobile Wallets. ATM-Evolution -Concept Features - Types-. Electronic money-Meaning- Categories-Merit of e-money-Electronic Funds Transfer (EFT) system - Meaning- Steps– Benefits- Monetary policies- financial sector reforms- sakmoy chakrevarthy committee 1985- Narasiman Committee I & II- prudential norms capital adequacy norms- classification of

assets & provisional meaning- Structure of Interest rates (short and long term)-impacts on saving and borrowings.

#### **UNIT IV: Bank Account**

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

#### **UNIT-V: Endorsement**

Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person-Endorsement by legal representative –Negotiation bank-effect of endorsement-Rules regarding endorsement.Paying bankerBanker’s duty-Dishonoring of Cheques-Dischargeof paying banks-Payments of a crossed cheque payment. Collecting bankers-Statutory protection under section 85-Refusal of cheques Payment. Collecting Banker- Statutory protection under section 131- Collecting bankers’ duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer grievances-Grievance redressal –Banking Ombudsman.

#### **Outcome:**

1. Gain basic knowledge of banking functions and methods
2. Understand about the RBI regulations with regard to banking systems.
3. To understand about the various credit controls and negotiable instruments, modern e-banking services and deposit schemes offered by banks

**OBJECTIVES:**

1. To build an understanding in students about the importance of marketing in today's business world.
2. To develop an understanding in students about market segmentation.
3. To enable the students gain knowledge on recent trends in marketing.

**UNIT 1: Introduction**

Marketing - Meaning - Definition and Functions of Marketing - Marketing Orientation - Role and Importance of Marketing - Classification of Markets

**UNIT 2: Market Segmentation and Consumer Behavior**

Market Segmentation - Concept - Benefits - Basis and Levels. Introduction to Consumer Behavior - Need for study - Consumer Buying Decision Process - Buying Motives.

**UNIT 3: Marketing Mix and Product Policy**

Marketing Mix - Meaning - Product - Introduction - Product policy - Product Planning - Stages of New Product Development - Introduction to PLC - Packaging - Branding - Labeling - Product Mix - Price - Pricing Policies and Methods

**UNIT 4: Channels of Distribution**

Channels of Distribution - Levels - Channel Members - Promotion - Communication Mix - Basics of Advertising, Sales Promotion and Personal Selling.

**UNIT 5: Recent Trends in Marketing**

A basic understanding of E - Marketing – Consumerisation, market research , MIS , and marketing regulations.

**OUTCOMES**

1. On the completion of the syllabus,
2. Students will get familiarised with the concepts related to marketing and the importance of marketing in business.

3. Students will gain an understanding on market segmentation.
4. Learners will acquire knowledge on recent trends in marketing.

**Allied Paper III**

**(1) BUSINESS STATISTICS**

**No of Credits : 4**

**OBJECTIVES:**

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

**SYLLABUS**

**UNIT-I Introduction**

MeaningandDefinitionofStatistics-CollectionandTabulationofStatisticalData-  
PresentationofStatisticalData-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 Trendy SemiAverage,MovingAverageandLeastSquare(LinearSecondDegreeAndExponential)Met

hods-Computation of Seasonal Indices By Simple Average, Ratio to Moving Average, Ratio to Trend and Link Relative Methods

### **UNIT-V Index Numbers**

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

### **OUTCOMES:**

1. 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.

## **ENVIRONMENTAL STUDIES PROGRAMME ABILITY ENHANCEMENT COMPULSORY COURSES (AECC-Environmental Studies)**

### **Unit 1: Introduction to Environmental Studies**

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

### **Unit 2: Ecosystem (2 lectures)**

- What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: Food chains, food webs and ecological succession, Case studies of the following

ecosystem:

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

### **Unit 3: Natural Resources : Renewable and Non- renewable Resources (6 lectures)**

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

#### **Unit 4: Biodiversity and Conservation (8 lecturers)**

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

#### **Unit 5: Environmental Pollution (8 lecturers)**

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

#### **Unit 6: Environmental Policies & Practices( 8 lecturers)**

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

#### **Unit 7: Human Communities and the Environment (7 lectures)** ● Human population growth, impacts on environment, human health and welfare.

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

#### **Unit 8: Field Work (6 lectures)**

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



- Study of simple ecosystem- pond, river, Delhi Ridge etc.

**Equal to 5 Lectures)**

**Suggested Readings:**

1. Carson, R. 2002. Silent Spring, Houghton Mifflin Harcourt.
2. Gadgil, M., & Guha, R. 1993. This Fissured Land: An Ecological History of India. Univ. of California Press
3. Gleeson, B. and Low, N. (eds.) 1999. Global Ethics and Environment, London, Routledge.
4. Gleick, P.H. 1993. Water Crisis. Pacific Institute for Studies in Development, Environment & Security, Stockholm Environment Institute, Oxford University Press.

## **SEMESTER-IV**

**Core Paper IX    ADVANCED CORPORATE ACCOUNTING    No of Credits: 4**

### **OBJECTIVES**

1. To provide the students with an understanding of accounting procedure for corporate restructuring.
2. To make the students understand the applications of Accounting Transactions in Corporate Sector.
3. To know the procedure of amalgamation and absorption of Companies
4. To obtain the ability to prepare consolidated accounts for a corporate group
5. To get familiar with the terms of performing and nonperforming asset

### **UNIT I: Internal Reconstruction**

Meaning - Alteration of share capital – Accounting Procedures.

## **UNIT II: Amalgamation, Absorption & External Reconstruction**

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

## **UNIT III: Liquidation**

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

## **UNIT IV: Consolidation**

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

## **UNIT V: Accounting For Banking Companies**

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

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

## **OUTCOME:**

1. The students will be able to understand the procedures of corporate restructuring and to prepare the various accounting statements
2. The students will familiarise the procedure of amalgamation and absorption of Companies to maintain profitability
3. The students will be able to prepare consolidated accounts for a corporate group
4. Students will be gaining practical exposure regarding the terms of performing and nonperforming asset and understand the business of Banking Companies.

**OBJECTIVES**

1. To enlighten the students on the provisions governing the company law.
2. To make the students aware on the recent amendments to companies Act.
3. To enlighten the students on the provisions governing the company law.
4. To familiarize the students with legal provisions and case studies for Incorporation of
5. various types of joint stock companies.

**UNIT I: Joint Stock Company**

Meaning-Kinds of companies (Special Provisions with respect to Private Company, Public Company, One Person Company, Small Company, Dormant Company) Formation – Memorandum of Association- Contents- Restriction on “Other Objects”- Doctrine of Ultra Vires- Articles of Association-Contents- Prospectus-contents-Types(Statement in Lieu of Prospectus, Shelf Prospectus, Red Herring Prospectus)-Underwriting-Book Building Process- Green Shoe option- EFlying – Dematerialisation.

**UNIT II: Share Capital and Debentures**

Meaning of Shares – Kinds of Shares- Voting rights – Issue of Shares at a Premium and Discount – Partly paid shares- Bonus Shares- Rights shares – Sweat Equity Shares. Debentures – Meaning –Types.

**UNIT III- Managerial Personnel**

Directors – Women Directors – Independent Directors- director Identification Number- Other Key Managerial Personnel- Related Party Transactions.

**UNIT IV- Meetings and Resolutions**

Meeting - Statutory Meeting – Annual general meeting – Extraordinary general Meeting - Notice of meeting- Quorum- Proxy- Board of Directors Meeting- committee- Types of Committee- Corporate Social Responsibility committee. Resolutions – Ordinary & Special - Resolution requiring special notice.

## **UNIT V- Winding up of company**

Modes of winding up – winding up by the court – Voluntary winding up – Types – Members' voluntary winding up – Creditors' voluntary winding up. National company Law- Appellate Tribunal.

### **OUTCOME:**

1. The students will gain knowledge on Company Law provisions and amendments.
2. On the completion of syllabus students will understand about the company law provision and amendments, corporate social responsibility, procedure for winding up of a company.
3. Students will be able to understand the importance of managerial personnels, Directors roles, meetings and resolutions etc.,

## **Core Paper XI -**

## **FINANCIAL SERVICES**

**No of Credits: 4**

### **OBJECTIVES**

1. To make the students familiarize with the world of financial services.
2. To develop the understanding in students on various types of financial services
3. To enable students in learning the new financial institutions and financial instruments.

### **UNIT 1: Introduction**

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

### **UNIT 2: Merchant Banking and Public Issue Management**

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

### **UNIT 3: 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 4: 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 – securitization of debt-parties involved – steps of securitization – types of securitization- advantages- limitations- SARFAESI ACT 2002- background- purpose of the act- main provisions.

### **UNIT 5: 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 -Pension Fund - Objectives -Functions - Features - Types - Chilean Model - Pension Investment Policy – Pension Financing.

### **OUTCOMES**

1. Students will get familiarized with the world of financial services.
2. Students will gain knowledge about various financial services.
3. Students will develop an understanding on the types of financial instruments and its functions.

**OBJECTIVES:**

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

**UNIT – I Introduction**

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

**UNIT – II GST – Overview & Concepts**

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

**UNIT – II GST Taxation/ Assessment proceedings**

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

**UNIT-IV GST Audit**

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

**UNIT-V Customs duty**

The custom duty- Levy and collection of customs duty - Organizations of custom departments- Officers of customs- powers- Appellate Machinery- Infringement of the Law-

Offences and Penalties- Exemptions from duty customs duty draw back- duties free Zones.  
Export incentive schemes

**OUTCOME:**

1. The students will be able to understand the concepts of Indirect taxation, types and Assessment procedures.
2. Students would compute the amount of CGST, SGST and IGST payable after considering the eligible input tax credit.
3. Students would analyze whether a person is required to obtain registration under GST law.

**Allied Paper IV (1) Elements of Operations Research No of Credits: 4**

**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 of Operations Research
3. To Help the Students to Understand the Various Techniques of Solving Problems

**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-FormulatingLPP–Advantages-LimitationsFormulatingLPPModel (SimpleProblemsOnly)

**UNITIII: Methods of LPP**

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



#### **UNIT IV:Transportation Problems**

Meaning –(Initial Basic Feasible Solution )Assumptions -Degenerate Solution -North - West Corner Method- Least Cost Method -Vogel’s Approximation Method -Assignment Problems-Features-TransportationProblemVsAssignmentProblem- HungarianMethod(SimpleProblemsOnly)

#### **UNITV: Game Theory**

Meaning- Types of Games- Basic Assumptions- Finding Value of Game for Pure Strategy -MixedStrategy-IndeterminateMatrixandAverageMethod-GraphicalMethod-PureStrategy- Saddle PointPayoffMatrixValueofGame (Simple Problems Only)

#### **OUT COMES:**

1. Helping the students in formulation of real life problems 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 Problem

#### **SEMESTER V**

**Core Paper XIII - ELEMENTS OF COST ACCOUNTING No of Credits : 4**

#### **OBJECTIVES**

1. To prepare learners to understand the Scope of Cost Accounting in any business activity.
2. To learn the Cost Accounting treatment in relation to Material Cost Accounting, employee cost and overheads.
3. To develop the learners to establish the interface between Cost Accounting Standards and the various elements of Cost and to Reconcile the Cost and Financial Accounts

### **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.

### **OUTCOMES:**

1. Students shall develop competency in the functional areas of Cost Accounting.
2. Students shall develop in applying course knowledge to analyze and successfully solve specific Organizational problems, like material planning and labour planning, etc.
3. Students will understand the difference between cost and Financial Accounting and will be able understand the need for reconciliation of cost and financial profits.

**OBJECTIVES**

1. Explains the nature and scope of auditing and the regulatory framework of auditing.
2. Explains the methods of gathering audit evidence and interprets different types of audit reports.
3. To understand the new EDP audit with the latest adoption of technology.
4. To familiarise with provisions of the companies Act relating to the appointment and liabilities of auditor

**UNIT I : Introduction**

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

**UNIT - II : Vouching and Verification**

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

**Unit III : Audit and Accounting Standards**

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

#### **Unit IV : Auditors and Audit Report**

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

#### **Unit V : Recent Trends in Auditing**

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

#### **OUTCOMES**

Students will be versed in the fundamental concepts of Auditing

1. The students will be able to understand the importance of ethical conduct for the accounting profession.
2. Enables the students to understand audit procedures and policies and also studies the role of audit in financial statements.
3. The Students acquired knowledge about vouching of cash & credit transaction, verification of assets & liabilities.
4. The students learned about preparation of different methods & auditors' responsibility regarding depreciation & reserves.

### **ENTREPRENEURIAL DEVELOPMENT**

#### **OBJECTIVES:**

1. To encourage the people to entrepreneurs
2. To assists the entrepreneurs in getting support from various financial institutions
3. To support the women entrepreneurs

#### **UNIT I: Concept of Entrepreneurship**

Entrepreneurship - Meaning - Types - Qualities of an Entrepreneur - Classification of Entrepreneurs - Factors influencing Entrepreneurship - Functions of Entrepreneurs.

## **UNIT II : Entrepreneurial Development Agencies.**

Commercial Banks - District Industries Centre - National Small Industries Corporation - Small Industries Development Organisation - Small Industries Service Institute. All India Financial Institutions. SIPCOT and its objectives. MSME Sector and its coverage- Objectives of Ministry of MSME. Role and Functions of MICRO Small and Medium Enterprises - Development Organisation (MSME - DO) - Objectives of SIDCO - Functions of Tamil Nadu SIDCO - IRBI and its Role. NABARD and its role in the Rural Development of India - Introduction to Micro Units Development Refinance Agency (MUDRA).

## **UNIT III : Project Management**

Business idea generation techniques - Identification of Business opportunities - Feasibility study - Marketing, Finance, Technology & Legal Formalities - Preparation of Project Report- Tools of Appraisal.

## **UNIT IV - Entrepreneurial Development Programmes**

Entrepreneurial Development Programmes (EDP) - Role, relevance and achievements - Role of Government in organizing EDPs- Critical evaluation.

## **UNIT V - Economic development and Entrepreneurial growth**

Role of Entrepreneur in Economic growth - Strategic approaches in the changing Economic scenario for small scale Entrepreneurs - Networking, Niche play, Geographic Concentration, Franchising / Dealership - Development of Women Entrepreneurship. Self-help groups and empowerment of Women in India - Financing SHG and their role in Micro-financing. Financial inclusion and its penetration in India, Challenges and Government role in Financial inclusion - Pradhan Mantri Jan- Dhan Yojana - Six Pillars of Its Mission objectives

## **OUTCOME:**

1. To get new ideas for starting up new business
2. Able to create awareness about women entrepreneurs.
3. To know about how to prepare project report relating to business for getting financial support.

**OBJECTIVES**

1. To expose the students to the financial issues of determining the monetary resources, mix of these resources, the sources and use of funds, the benefits, risks and cost associated with different types of resources & financing.
2. To help students to apply financial management concept and tools to the financing decisions and dividend decision faced by the firm.
3. To provide the learner with in-depth understanding of the link between company decision making and the operation of capital markets.

**UNIT I: Introduction**

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

**UNIT II: Capital Structure and Cost of Capital**

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

**UNIT III: Dividend**

Meaning – Dividend Policies – Factors affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter’s Model - Gordon’s Model - M. M. Model – Hypothesis Model.

#### **UNIT IV: Working Capital**

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

#### **UNIT V: Capital Budgeting**

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

#### **OUTCOMES**

1. To explain the concept of fundamental concepts especially sources of funds and time value of money.
2. To analyze the ways of raising capital and their respective advantages and disadvantages in different circumstances.
3. To demonstrate the financial risk and the relation to investment returns.

#### **Elective Paper I                      INCOME TAX LAW AND PRACTICE-I                      No. of Credits: 5**

#### **OBJECTIVES**

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

#### **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.

## **OUTCOMES**

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



## **SEMESTER VI**

**Core Paper XVII -                      ADVANCED COST ACCOUNTING                      No of Credits : 4**

### **OBJECTIVES**

1. 1 To enhance the abilities of learners to develop the concept of Cost and Management Accounting and its significance in the business
2. 2 To enable the learners to understand, develop and apply the techniques of costing in the decision making in the corporate world.
3. To enable students to learn application of different methods of costing in Manufacturing and Service industries
4. To equip the students with knowledge and skill to design and implement Cost Control through Costing Techniques.

#### **Unit I : Contract Costing**

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

#### **Unit II : Process Costing**

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

#### **Unit III : Operation Costing**

Operating Costing - Meaning - Preparation of Operating Cost Sheet - Transport Costing - Power Supply Costing - Hospital Costing - Simple Problems.

#### **Unit IV : Marginal Costing**

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

#### **Unit V : Standard Costing**

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

### **1. OUTCOMES:**

2. 1 After learning, the learners will be able understand the need and implementation of costing standards.

3. Learners will be able to implement costing techniques and take appropriate decision at right time.
4. Learners will be able to prepare various operating cost sheet for specific job works.
5. At the outset, the learners will be able to implement various cost control measures to reduce the cost of production.

**Core Paper XVIII                      MANAGEMENT ACCOUNTING                      No of Credits: 4**

**OBJECTIVES**

1. To introduce the contemporary management accounting concepts and techniques.
2. To enhance the abilities of learners to analyze the financial statements.
3. To make the students develop competence with their usage in managerial decision making and control.

**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.

**OUTCOMES**

1. To explain the application of management accounting and the various tools used.
2. To analyze the financial statement using various ratios.
3. To prepare different budgets, fund flow and cash flow statement for the business and apply the techniques in decision making.

**Core Paper XIX - BUSINESS ENVIRONMENT No of Credits : 4**

**OBJECTIVES:**

1. To know the different environments which could affect Business
2. To know about the latest industrial policies of the Government.
3. To understand about the financial policies of the Government

**UNIT I : Introduction**

The Concept of Business Environment - Its Nature and Significance - Brief overview of Political, Cultural, Legal, Economic, Social and Global Environments and their impact on Business and Strategic Decisions.

## **UNIT II : Political Environment**

Meaning - Government and Business Relationship in India - Provisions of Indian Constitution pertaining to Business.

## **UNIT III : Social Environment**

Meaning - Cultural heritage - Social attitudes - impact of foreign culture - Castes and Communities - Joint family systems - Linguistic and Religious groups - Types of Social Organization - Social Responsibilities of Business.

## **UNIT IV : Economic Environment**

Economic Systems and their impact on Business - Macro Economic parameters like GDP, Growth Rate Population - Urbanisation. Fiscal Deficit - Plan investment - Per Capita income and their impact on Business decisions - Five Year Planning

## **UNIT V : Global Environment**

Factors Determining Global Environment - Forex Environment - Financial Environment. Financial System - Commercial Banks - Financial Institutions - RBI - Monetary Policy- Stock Exchange - IDBI - Non-Banking Financial Companies (NBFCs).

## **OUTCOME:**

1. To develop ideas in case of starting of new business
2. To understand about the latest environmental scenario.
3. To know about the threats, challenges and strength in doing business
4. The know about role of private sectors in industrial development
5. To understand about the micro and macro factors that would affect business

## **INCOME TAX LAW AND PRACTICE - II    No of Credits: 5**

### **OBJECTIVES**

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

### **SYLLABUS**

#### **UNIT I : Income from Capital Gain Capital Gain –**

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

#### **UNIT II : Income from other sources**

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

#### **UNIT III : Clubbing of Incomes and Set off / Carry forward and Set - Off of losses**

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

#### **UNIT IV : Deductions from Gross Income**

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

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

Income Tax Authorities - Powers of the Central Board of Direct Taxes (CBDT), Commissioners of Income Tax and Income Tax officers. Assessment Procedures - Self

Assessment - Best Judgement Assessment - Income Escaping Assessment (Re assessment) - Advance Payment of Tax - Meaning and Due dates.

### **OUTCOMES**

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

### **Elective Paper III HUMAN RESOURCE MANAGEMENT No of Credits: 4**

#### **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 study about the various labour problems faced in an organization.
4. To study about HR audit and accounting.

#### **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

### **OUTCOME:**

1. Students will be able to understand the basic concepts, functions and functioning of Human resource department of the organisations
2. Students will be acquainted with the the development, implementation, and evaluation of employee recruitment, selection, and retention.
3. Students will be able to analyse the key issues related to administering the human elements such as motivation, compensation, appraisal, career planning, and training
4. Students will be familiar about the effectiveness of Trade Unions
5. Students will have practical exposure to the Accounting & Auditing in Human Resource

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**VALUE EDUCATION**  
**CREDITS: 2 III YEAR / V SEM**

**Objective:**

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

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

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

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

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

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

**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.

### **INTERNAL ASSESSMENT PROCEDURE**

- All Language, Major, Allied , Elective, Value Education, EVS and Non Major Elective the assessment procedure is 25% of Internals (conducted by College) and 75% of External (University Examination).
- The assessment procedure for Practicals is 40% of Internals (conducted by College) and 60% of External (University Examination).
- Professional English & Soft Skills the assessment procedure is 50% of Internals (conducted by College) and 50% of External (University Examination).

CIA ASSESSMENT SPLIT UP (INTERNALS) :

Assessment Procedure	Rubrics (Parameter)	Marks
Assignment	Creativity, relevance to the topic	5
Seminar	Communication Skills, Way of Presentation	5
Internal test	Students Performance in the written test	5
Model Exam	Students Performance in the written test	5
Attendance	Above 95% - 5; 84% to 94% - 4; 75% to 84 % - 3; 65% to 74% -2; less than 65%-1	5
Total		25



Head of the Department



**Principal**