

**ANNA ADARSH COLLEGE FOR WOMEN**  
**DEPARTMENT OF COMMERCE – HONOURS**  
**(SHIFT II)**

## DEPARTMENT STAFF PROFILE

S.No	Name & Qualification	Photos	Designation	Experience	Specialization
1.	DR.G.ANITHA M.Com., CA(Inter), M.Phil., MBA., Ph.D.		Head	17 years	Accounting & Finance
2.	DR.M.CHITHRA M.Com., M.Phil., NET., Ph.D.		Assistant Professor	9 years	Human Resource
3.	DR.N.MAHESWARI M.Com., M.Phil., Ph.D.		Assistant Professor	6 years	Human Resource
4.	MS.SNEHA LOGANATHAN M.Com., M.Phil., NET.,		Assistant Professor	2 years	Human Resource
5.	Ms.P.HIBAH SAMAR M.Com., NET		Assistant Professor	1 year	Human Resource

## **PROGRAM OUTCOMES**

- Deep understanding of Accounting issues related to business
- Understanding of general business functions impacting organization
- Interpersonal and Communication skills
- Understanding Ethical, Social Sustainable Business Issues
- Developing Entrepreneurship Acumen

## **PROGRAM SPECIFIC OUTCOMES**

**PSO1:** Demonstrate problem solving and analytical skills in understanding the concepts in multidisciplinary curriculum that promotes sustainable growth.

**PSO2:** Develop critical thinking and comprehensive problem-solving approach. Students are exposed to the pedagogy that helps them understand real life situations through case-studies.

**PSO3:** Develop understanding of Accounting Standards; Corporate Governance; Research Methodology; Security Analysis; Customer Relationship and Supply Chain Management; legal provisions of Business and Company Law; Banking and Insurance Regulatory Act; Taxation and Accounting for Business, Companies, Cost and for the purpose of Decision-making.

**PSO4:** Enables students to be technologically updated as it has courses like computerized accounting and applications in business which makes them independent in the world of digitalization.

**PSO5:** Enables students to think of a given problem or situation from diversified perspectives like economic, financial, social, national etc. and broadens the horizon of their thought process. It not only helps the students add dimensions to its decision-making but also in reaching to inclusive conclusions.

## Content

1. Preamble
2. Programme Learning Outcome
3. Course Structure
4. Course Learning Outcomes and Syllabus
  - (i) Core Courses
  - (ii) Allied Courses
  - (iii) Elective Courses
5. Examination and Evaluation (*Existing System*) or Changes can be suggested for (i) and (II) only
  - (i) Assessment Methods
  - (ii) Question paper pattern
  - (iii) Grading System

## **Curriculum and Syllabus for**

### **B.COM & ALLIED SUBJECTS**

*(With effect from the Academic Year 2020-21)*

#### **I. Preamble**

Commerce is a subject used in different ways in different contexts. For a Business World, Commerce is the information about the Economy . For the manager of a manufacturing unit, Business unit Commerce may be the information about the planning, processing and finally Decision making control. For a entire Business World, Marketing investigating is the effects of a new product. Accounts is the evidence of Business efforts. For a college student, Commerce shows the grades or marks scored in a course. Thus, in all these subjects, Commerce refers to quantitative and qualitative data in the areas under study. Commerce is a subject is an important subject which 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. It is a science of learning from day to day economical routine happening in every part of the world. The subject provides tools for making decisions when conditions of uncertainty prevail. Hence Commerce is a tools and techniques are usedin almost all fields which are indispensable for people working in fields like Industry,business, management, economics, finance, insurance, education, Direct and Indirect taxation, communication, Banking ,Law,Logistics and supply chain, Entrepreneurial Development etc. For the last two decades, large amount of data has been handled with the help of computers and more sophisticated statistical techniques can be used in an effective manner to draw valid Business decisions making. Knowledge of different aspects of Commerce has become crucial in the present scenario. There is a continuous demand for commerce people in fields of Bussiness 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 toa variety of subject sets to arrive at some valid solutions.

#### **3. Course Structure**

Some of the subjects are brought with updated changes in Law,Computer,Taxation, Banking ,Entrepreneurial Development etc.

#### **4. Course Learning Outcomes and Syllabus**

Given under each subjects.

**Learning outcomes:**

Students will acquire

- (a) knowledge of Commerce and its scope and importance in various areas such as Production, Distribution, Stock Market, commodity market, Marketing, Agricultural, Industrial, Banking, Law and Social Sciences etc.
- (b) information about various Forms of Commercial organizations in India and their functions for societal developments,
- (c) knowledge of various types of Business Units, their organization and evaluation of summary measures such as Profit and losses, Fund flow and cashflow, Changes in Direct and Indirect taxes, New venture of Business and new handling of Business Data.
- (d) knowledge of other Allied Subjects reflecting quality characteristics including concepts of Various Subjects.
- (e) insights into preliminary exploration of different subjects.
- (f) Knowledge of Law, statistics, Operation Research, cost accounts, Management accounting, Financial and corporate accounts and other updated Taxes etc

**UNIVERSITY OF MADRAS**  
**B.Com. Degree Course (HONOURS)**  
**(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	4	3	25	75	100
PART II	English Paper – I	4	3	25	75	100
PART III	Core – Paper I : Financial Accounting – I	5	4	25	75	100
	Core Paper II :Business Laws	5	4	25	75	100
	Core Paper III: Customer relationship Management	5	4	25	75	100
PART III	Paper IV : Business Economics	5	4			
PART IV	Basic Tamil/Adv Tamil/NME	2	2			
	Internship- I ( Two Weeks)		2			

**SEMESTER II**

<b>Course content</b>	<b>Name of subject</b>	<b>Ins hrs</b>	<b>Credits</b>	<b>CIA</b>	<b>Extern</b>	<b>Total</b>
PART I	Language Paper – II	4	3	25	75	100
PART II	English Paper – II	4	3	25	75	100
PART III	Core Paper V: Financial Accounting – II	5	4	25	75	100
	Core Paper VI: Company Law	5	4	25	75	100
	Core Paper VII Business statistics and Operations Research	5	4	25	75	100
PART IV	Core Paper VIII: International Trade	5	4	25	75	100
	NME	2	2	25	75	100
	Internship –II (four Weeks)-		4			

### SEMESTER III

Course content	Name of subject	Ins hrs	Credits	CIA	External	Total
PART III	Core Paper IX: Business Mathematics	5	4	25	75	100
	Core Paper X: Accounting Standards	5	4	25	75	100
	Core Paper XI: Marketing Practice	4	4	25	75	100
	Core Paper XII: Entrepreneurial Development	5	4	25	75	100
	Core Paper XIII : Corporate Accounting	6	4			
	Core PaperXIV: Computer Applications in Business –I	5	4	25	75	100
	Internship-III 2 weeks		2			

### Non – major Elective Papers

#### 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

### SEMESTER IV

Course content	Name of subject	Ins Hrs	Credits	CIA	External I	Total
PART III	Core Paper XV : Banking and Insurance	4	4	25	75	100
	Core Paper XVI: Special Accounts	6	4	25	75	100
	Core Paper XVII: Principles of Management	4	4	25	75	100
	Core Paper XVIII: Corporate Ethics and Governance	4	4	25	75	100
PART IV	Core Practical XIX-I: Computer Applications in Business –II	6	4	25	75	100
	Core paper-XX-Service Marketing	4	4			
	Environmental studiesE	2	2	50	50	100
	Internship-IV(4 Weeks)					



### FIFTH SEMESTER

Subjects	Ins Hours	Credit.	Max. Marks		
			Ext. Mark	Int. Mark	Total
<b>Core XXI:</b> Cost Accounting	6	4	75	25	100
<b>Core XXII:</b> Corporate Ethics and Governance	4	4	75	25	100
<b>Core XXIII:</b> Income Tax Theory, Law and Practice	6	4	75	25	100
<b>Core XXIV :</b> Financial Services	5	4	75	25	100
<b>Core XXV:</b> Practical Auditing	4	4	75	25	100
<b>Core XXVI:</b> Research methodology	5	4	75	25	100
<b>Internship - V (Two weeks)</b>		2			
<b>Value Education</b>		2	75	25	100

### SIXTH SEMESTER

Subjects	Ins Hours	Credit.	Max. Marks		
			Ext. Mark	Int. Mark	Total
<b>Core XXVII:</b> Accounting for decision making	6	4	75	25	100
<b>Core XXVIII:</b> Human Resource management	5	4	75	25	100
<b>Core XXIX:</b> Security Analysis and Portfolio Management	4	4	75	25	100
<b>Core XXX :</b> Entrepreneurial Development	4	4	75	25	100
<b>Core XXXI :</b> Indirect Taxation	5	4	75	25	100
<b>Core XXXII:</b> Project & Viva-voce		8			100
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)

Subject Code : DA11A

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 எதிர்கொள்வதற்குரிய வகையில் இலக்கிய வரலாற்றுப்பகுதி மிகுந்த பயனுடையதாய் உள்ளது.

## பாடநூல்

சென்னைப் பல்கலைக்கழகம் (university of Madras)

➤ அடித்தளப் படிப்பு - பகுதி - I தமிழ்

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

தாள் -I - செய்யுள் திரட்டு

(Foundation Course

Part - I Tamil - For I & II Semesters

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

➤ நாற்காலிக்காரர் - நா.முத்துசாமி

➤ தமிழ் இலக்கிய வரலாறு பாடம் தழுவியவை

➤ மொழிப்பயிற்சி

## Reference book

தமிழ் - பகுதி 4 - சென்னைப் பல்கலைக்கழகம் வடிவமைத்த பாடத்திட்டங்கள்

ஆகையால் குறிப்புதவி நூல் என்று தனியாக இல்லை. (Reference book not applicable)

**ANNA ADARSH COLLEGE FOR WOMEN  
DEPARTMENT OF HINDI – SHIFT-II  
FOUNDATION COURSE IN HINDI  
COURSE OBJECTIVES AND LEARNING OUTCOME**

**NAME OF THE STAFF: Dr. ANUPAMA.K**

**SUBJECT CODE: DLE1E**

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

**I. COURSE OBJECTIVES:**

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

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

**PART-I - HINDI**

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

**I YEAR – I SEMESTER**

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

SUBJECT CODE : DLE1E

**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. Noticee

### **BOOKS FOR REFERENCE:**

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

## **UNITISED SYLLABUS**

### **UNIT-I**

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

### **UNIT - II**

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

### **UNIT-III**

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

### **UNIT-IV**

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

### **UNIT-V**

1. Yougyata aur Vyavasay ka Chunav
2. Complaints
3. Ordering for Books
4. Notification

5. Official Noting Hindi to English ( 25 words )

**UNIT-VI**

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

**LEARNING OUTCOME:** -

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

**UNIVERSITY OF MADRAS**  
**FRENCH SYLLABUS WITH EFFECT FROM 2022-2023**

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

**Inst.Hrs : 4**

**YEAR: I SEMESTER**

SUBJECT CODE : DLK1S

Foundation Course: Paper I-French I

Title of the Paper : Prescribed text and grammar-I

Objectives

In teaching French we aim to

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

Prescribed textbook:

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

Unité 1 - Salut!

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

Unité 2 - Enchanté !

Demander de se présenter - Présenter quelqu'un

Unité 3 - J'adore !

Exprimer ses goûts - Échanger sur ses projets

Unité 4 - Tu veux bien ?

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

Unité 5 - On se voit quand ?

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

Unité 6 - Bonne idée !

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

**UNIVERSITY OF MADRAS**  
**FRENCH SYLLABUS WITH EFFECT FROM 2022-2023**

Outcome :

Learners are able

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

Recommend text : Not applicable

# **Communicative English - I**

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

**Odd Semester**

SUBJECT CODE : DZ11A

## **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 (TANSCHE)

### **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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# CORE I : FINANCIAL ACCOUNTING – I

**SUB CODE:** CH21A

**CREDITS:** 4

## **OBJECTIVES:**

- To understand the basic accounting concepts, principles and conventions of accounting system.
- To understand the rules and types of accounting under Double Entry System.
- To account various transactions in books of accounts and prepare financial statement
- To understand the concept and practical application of Single Entry System.

## **UNIT – 1**

Meaning and scope of Accounting, Basic Accounting Concepts and Conventions – Objectives of Accounting – Accounting Transactions – Double Entry Book Keeping – Journal, Ledger, Preparation of Trial Balance – Preparation of Cash Book. Preparations of Final Accounts of a Sole Trading Concern – Adjustments – Closing Stock, Outstanding and Prepaid items, Depreciation, Provision for Bad Debts, Provision for Discount on Debtors, Interest on Capital and Drawings .

## **UNIT – II**

Preparations of Receipt and Payments Accounts – Income and Expenditure Account and Balance Sheet of Non Trading Organizations.

## **UNIT – III**

Account Current – Average Due Date – Sale or Return Account. Classification of errors – Rectification of errors – Preparation of Suspense Account. Bank Reconciliation Statement

## **UNIT – IV**

Depreciation – Meaning, Causes, Types – Straight-Line Method – Written Down Value method – Sinking Fund method - change of methods-Concept of useful life under Companies Act of 2015- Insurance Claims – Average Clause (Loss of Stock only).

## **UNIT – V (CASE STUDY)**

Single Entry – Meaning, features, Defects, Differences between Single Entry and Double Entry System – Statement of Affairs Method – Conversion Method.

## **Recommended Text :**

1. Lt Bhupinder – Financial Accounting Concepts and Applications- CENGAGE, New Delhi.
2. Raj Kumar Sah – Concepts Building Approach to Financial Accounting - CENGAGE, New Delhi.
3. R.L. Gupta & V.K Gupta – Advanced Accounting- Sultan Chand & Sons.
4. Jain & Narang – Financial Accounting- Kalyani Publishers
5. S. Parthasarathy & A. Jaffarulla – Financial Accounting – Kalyani Publishers
6. T.S. Reddy & A. Murthy – Financial Accounting – Margham Publication

## **LEARNING OUTCOME:**

- Students will understand the need & basic procedure of accounting.
- Students will be able to account various transactions and identify profitability position of a concern.

## CORE II: BUSINESS LAW

SUB CODE: CH21B

CREDITS:4

### OBJECTIVES

- The objective of this course is to provide the students with practical legal knowledge of general business law issues.
- It aims at providing a contemporary knowledge, time tested principles, basic concepts, emerging ideas, evolving theories, latest technique, ever changing procedures & practices in the field of Law
- To create awareness of the different business laws.
- To enhance the understanding of the global business laws and its impacts on businesses.

### UNIT I

Business Law - Introduction – Nature of contract – Offer and Acceptance – Consideration – capacity to contract – Free consent

### UNIT II

Legality of object – Void contracts – Contingent contracts – Performance of contract -Discharge of contract – Remedies for Breach of contract – Quasi contracts

### UNIT III (CASE STUDY)

Contract of Agency – Creation – classification of Agents – Principal Agent relationships – Delegation of authority – Personal liability of agent – Termination of agency

### UNIT IV

Sale of goods – Conditions and warranties – Transfer of Property – Performance – Rights of Unpaid seller -Indemnity – Guarantee – Bailment – Pledge – Lien – Hypothecation – Charge – Mortgage-

### UNIT V

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.

### Recommended Text:

1. Ravinder Kumar - Business Laws - CENGAGE
2. Dr. Rajni Jagota–Business Laws–CENGAGE
3. N.D. KAPOOR, Elements of Mercantile Law, Sulthan Chand &Co
4. . N.D. KAPOOR, Business Laws, Sulthan Chand &Co

### Reference Books:

- 1.. KRISHNAN NAIR, Law of Contracts, Orient Longman Publishers.
2. Dr. M.R. Sreenivasan, 2005, Business Law 2nd Ed Margham Publication, Chennai
- 3 P.C. Tulsian Business Laws, 2nd Ed, Tata Mcgraw Hill, New Delhi
4. R.S.N Pillai and Bhagavathi, 2004, Business Law, 3rd Ed., S. Chand & Co
5. Business Laws – K.C.Garg, V.K.Sareen and Mukesh Sharma- Kalyani Publishers

**LEARNING OUTCOME:**

- Students will understand the need & basic procedure of accounting.
- Students will be able to account various transactions and identify profitability position of a concern.
- Appreciate the relevance of business law to individuals and businesses and the role of law in an economic, political, and social context.
- Identify the fundamental legal principles behind contractual agreements.
- Acquire problem solving techniques and to be able to present coherent, concise legal argument
- Communicate effectively using standard business and legal terminology.

## **CORE III: CUSTOMER RELATIONSHIP MANAGEMENT**

**SUB CODE:** CH21C

**CREDITS:**4

### **OBJECTIVES:**

- To know about the methods of customer measurement.
- To know about the calculation relationship Indices
- To understand the customer partnerships.
- To know about relationships drivers and technological revolution.

### **UNIT I**

Customer Relationship Management - Measurement - Qualitative Measurement Methods - Quantitative Measurement Methods - Calculating Relationship Indices.

### **UNIT II**

Customer Relationship Survey Design - Statistical Analysis of Customer Surveys - Using Customer Relationship Survey Results.

### **UNIT III**

Relationships in Marketing - Relationship Concepts - Relationship Drivers - Lasting Relationships

### **UNIT IV**

Customer Partnerships – Internal Partnerships – Supplier Partnerships – External Partnership.

### **UNIT V**

The Technological Revolution – Relationship Management – Changing Corporate Cultures

### **Reference Books:**

1. John Egan, “Relationship Marketing, Exploring Relational Strategies In Marketing”, Prentice Hall.
2. John Anton, “Customer Relationship Management”, Prentice Hall.  
Jagdish N Sheth and Atul Parvatiyar, “Handbook of Relationship Marketing”, Response Books, 2002.
3. Anderson, “Customer Relationship management”, Tata McGraw Hill, 2002
4. David Strutton; Lou E. Pelton; James R. Lumpkin, “Marketing Channels: A Relationship Management Approach”, McGraw-Hill Higher Education.

### **LEARNING OUTCOME:**

- Enables students to learn about customer relationship management.

## **CORE IV: BUSINESS ECONOMICS**

**SUB CODE:** CH21D

**CREDITS:**4

### **OBJECTIVES:**

- To facilitate the students with the concepts of business economics, definitions of Economics.
- To enable the students to understand the concept of demand and supply with the help of case study.
- To make the students to familiarize the consumer behaviour.
- To make the students to understand different market structure and the concept of National Income.

### **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

### **UNIT II (CASE STUDY)**

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

### **UNIT III**

Consumer Behaviour: Law of Diminishing Marginal utility – Equi-marginal Utility – Indifference Curve – Definition, Properties and equilibrium- Production: Law of Variable Proportion – Laws of Returns to Scale– Producer's equilibrium – Economies of Scale Cost Classification – Break Even Analysis

### **UNIT IV**

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

### **UNIT V**

National Income – National Product and National Income – per Capital Income problem – Economic Welfare - Nature and principles of Public Finance, Public Expenditure and Indirect Taxes.

### **Recommended Text:**

1. R.K.Lekhi – Business Economics – Kalyani Publishers

### **Reference Books:**

1. S.Shankaran, Business Economics - Margham Publications - Ch -17
2. P.L. Mehta, Managerial Economics – Analysis, Problems & Cases - Sultan Chand & Sons - New Delhi – 02.
3. C.M.Chaudhary, Business Economics - RBSA Publishers - Jaipur - 03.
4. H.L. Ahuja, Business Economics – Micro & Macro - Sultan Chand & Sons - New Delhi – 55.

## **LEARNING OUTCOME:**

On completion of the syllabus,

- The students will understand the basic concepts of business economics and definitions of Economics.
- They will gain knowledge about demand and supply functions of the market conditions.
- The student will be aware of the concepts of the consumer behaviour.
- The students will learn the different market segments and National Income.



**சென்னைப் பல்கலைக்கழகம்**  
**அடிப்படைத்தமிழ் - நோக்கும் கற்றல் பயன்பாடும்**  
**அண்ணா ஆதர்ஷ் மகளிர் கல்லூரி, சென்னை**  
**தமிழ்த்துறை**  
**முதலாமாண்டு (2021 -2022)**  
**அடிப்படைத் தமிழ் - முதல் பருவம்**  
**SUBJECT CODE: NLT1C**

**பாடத்திட்டத்தின் நோக்கம் (Objective)**

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

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

**பாடத்திட்டம் - முதல் பருவம் (SYLLABUS)**

**அலகு - 1.**

எழுத்துகள்

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

**அலகு - 2**

சொற்கள்

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

அலகு -3.

தொடரமைப்பு

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

அலகு -4.

பிழை நீக்கம்

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

அலகு - 5

எண்கள், உறவுப் பெயர்கள், வாழ் இடங்களும், பொருள்களும்

அலகு - 6

அறிமுகம்

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

**பாடத்திட்டத்தின் பயன்கள் (Subject Outcome)**

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

## பாட நூல்

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

## Reference book

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

சென்னைப் பல்கலைக்கழகம்

சிறப்புத்தமிழ் - நோக்கும் கற்றல் பயன்பாடும்

அண்ணா ஆதர்ஷ் மகளிர் கல்லூரி, சென்னை

தமிழ்த்துறை

முதலாமாண்டு (2021 -2022)

சிறப்புத் தமிழ் - முதல்பருவம்

SUBJECT CODE: TLT1C

**பாடத்திட்டத்தின் நோக்கம் (Objective)**

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

**பாடத்திட்டம் (SYLLABUS)**

பாடப்பகுப்பு

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

## அலகு -1

நாட்டுப் புறப்பாடல்

1. பஞ்சம். 2. மானம் விடிவதெப்போ?

## அலகு -2

புனை கதை

- 1."கட்டை விரல்"-சி.என்.அண்ணாதுரை

## அலகு -3

புதுக்கவிதை

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

ரகுமான்

## அலகு - 4.

மொழித்திறன்

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

எழுதுதல்

### பாடத்திட்டத்தின் பயன்கள் (Subject Outcome)

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

### பாட நூல்

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

### Reference book

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

(Reference book not applicable)

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

**BCE-NME1B**

**OFFICE AUTOMATION**

**I YEAR / I SEM**

**SUB CODE: SE51B**

**OBJECTIVES:**

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

**UNIT - I**

Introductory concepts: History - Generation - Classification - Block diagram - Memory unit – CPU.

**UNIT - II**

Input Devices: Key board, Mouse and Scanner. Output devices: Monitor, Printer. Introduction to Operating systems & its features: DOS – UNIX – Windows. Introduction to Programming Languages: C, C++ and its features.

**UNIT - III**

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

**UNIT - IV**

Spreadsheets: Excel – opening, entering text and data, formatting, navigating; Formulas – entering, handling and copying; Charts – creating, formatting and printing.

**UNIT - V**

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

**TEXT BOOKS:**

1. Alexis Leon and Mathews Leon, "*Fundamentals of information technology*", Leon Press 1999, 2nd Edition.
2. Peter Norton, "*Introduction to Computers*", Tata McGraw Hill.

**REFERENCE BOOK:**

1. Jennifer Ackerman Kettel, Guy Hat-Davis and Curt Simmons, "*Microsoft 2003*", Tata McGraw Hill.

**WEB REFERENCE:**

- NPTEL & MOOC courses titled Office Automation.
- [https://www.livewireindia.com/microsoftoffice\\_automation\\_software\\_training.php](https://www.livewireindia.com/microsoftoffice_automation_software_training.php)

**OUTCOMES:**

- To perform documentation
- To perform accounting operations
- To perform presentation skills

## DEPARTMENT OF ENGLISH SHIFT II

### LEARNING OBJECTIVES AND OUTCOME

#### PROFESSIONAL ENGLISH FOR COMMERCE & MANAGEMENT

SEMESTER - I

SUBJECT CODE : DZ1CA

#### INTRODUCTION

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

#### OBJECTIVE

The language course will help learners to,

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

#### SYLLABUS

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

#### UNIT 1: COMMUNICATION

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.

definition- Free Writing. Vocabulary: Register specific -Incorporated into the LSRW tasks 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.

#### UNIT 3: NEGOTIATION STRATEGIES

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

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

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

#### UNIT 4: PRESENTATION SKILLS

Listening: Listening to lectures.

Speaking: Short talks.

Reading: Reading Comprehension passages

Writing: Writing Recommendations Interpreting Visuals Inputs Vocabulary: Register specific - Incorporated into the LSRW tasks



## **UNIT 5: CRITICAL THINKING SKILLS**

Listening: Listening comprehension- Listening for information.

Speaking: Making presentations (with PPT- practice).

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

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

### **LEARNING OUTCOME**

Upon completion of the program, the ESL learner will be able to,

- Use the English language for speaking with confidence and effectively.
- Understand the significance of writing techniques for both academic and industry.
- Comprehend the role of reading and listening skill to improve one's language and communication skill.

அண்ணா ஆதர்ஷ் மகளிர் கல்லூரி, சென்னை

தமிழ்த்துறை

சென்னைப் பல்கலைக்கழகப் பாடத்திட்டம்

பொதுத் தமிழ் - முதலாமாண்டு - இரண்டாம் பருவம் (second semester)

நோக்கும் கற்றல் பயன்பாடும் (2021 – 2022)

Objective – Syllabus – Out come (2021 -2022)

SUBJECT CODE : DA12A

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)

**// தமிழிலக்கிய வரலாறு**

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

### III மொழிப்பயிற்சி

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)

**ANNA ADARSH COLLEGE FOR WOMEN  
DEPARTMENT OF HINDI – SHIFT-II  
FOUNDATION COURSE IN HINDI  
COURSE OBJECTIVES AND LEARNING OUTCOME**

**NAME OF THE STAFF: Dr. Dr. ANUPAMA.K**

**SUBJECT CODE: DLE2G**

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

**I. COURSE OBJECTIVES:**

**The objectives of the course is**

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

**I YEAR – II SEMESTER**

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

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

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

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

**LESSONS PRESCRIBED :**

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

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

**II. Edited by: Dr.Chitti.Annapurana**

**Rajeswari Publication**

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

**T.Nagar, Chennai - 600017**

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

### **UNIT – II**

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

### **UNIT-III**

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

### **UNIT-IV**

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

### **UNIT-V**

1. Translation Practice. (English to Hindi)

## **II. LEARNING OUTCOME:**

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

**UNIVERSITY OF MADRAS**  
**FRENCH SYLLABUS WITH EFFECT FROM 2022-2023**

**Semester II**

SUBJECT CODE : DLK2T

Foundation Course: Paper II-French II

Title of the Paper : Prescribed text and grammar-II

**Objectives**

In teaching French we aim to

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

Prescribed textbook:

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

Unité 7 - c'est où ?

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

Unité 8 - N'oubliez pas !

Exprimer l'obligation ou l'interdit - Conseiller

Unité 9 - Belle vue sur la mer !

Décrire un lieu - situer - se situer dans le temps

Unité 10 - Quel beau voyage !

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

Unité 11 - oh! Joli!

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

Unité 12 - Et après ?

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

**Outcome :**

Learners are able

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



# **Communicative English - II**

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

### **Even Semester**

SUBJECT CODE : DZ12A

#### **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 (TANSICHE)

#### **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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## CORE V: FINANCIAL ACCOUNTING II

**SUB CODE:** CH22A

**CREDITS:**4

### COURSE OBJECTIVES

- To familiarize the concept of branch accounting system and hire purchase
- To enable the students to understand partnership from admission to dissolution
- To familiarize the students with knowledge about financial reporting standards

### UNIT I

Hire Purchase System – Introduction – Accounting Procedure for high value goods – Default and Repossession – Accounting treatment for goods of small value – Hire Purchase Trading Account- Installment Purchase System- Meaning – Accounting Treatment.

### UNIT II

Branch Accounting- Debtors system, Stock and Debtors system, Independent branch – Departmental accounts- inter- departmental transfers

### UNIT III

Partnership Accounts – Admission, Retirement, Admission cum Retirement- Death of a Partner (excluding individual & joint life policies)

### UNIT IV (CASE STUDY)

Dissolution – Insolvency of a partner – Garner Vs. Murray- Insolvency of more than one and all partners- Piecemeal Distribution- Proportionate Capital method and Maximum Loss Method

### UNIT V

Investment Accounts- AS 13 on Investments- Purchase and Sale of Investments- Cum Interest and Ex- Interest. 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.

### Recommended text:

1. Lt Bhupinder –Financial Accounting Concepts and ApplicationsS – CENGAGE, New Delhi.
2. Raj Kumar Sah –Concepts Building Approach to Financial Accounting - CENGAGE, New Delhi.
3. 1.R.L. Gupta & V.K. Gupta – Advanced Accounting- Sultan chand & sons.

### Reference Books:

- 1.R.L. Gupta & V.K. Gupta – Advanced Accounting- Sultan chand & sons.
2. Jain & Narang – Financial Accounting- Sultan Chand & sons
- 3.R.L. Gupta & Accounting Radhaswamy – Advanced Accounting– Sultan chand&
- 4.Red`dy, T. S & Murthy, A. Financial Accounting, Margham Publications, Chennai

**COURSE OUTCOME:**

- The students will be able to understand the preparation of financial statement for business UNIT
- Students will gain familiarity with accounting standards

**CORE VI: COMPANY LAW**  
**[As per Companies Act 2017]**

**SUB CODE:** CH22B

**CREDITS:**4

**COURSE OBJECTIVES:**

- To provide knowledge on adherence to norms of good corporate governance,
- To provide an insight on the structure, management, administration and conduct of affairs of Companies"
- To enlighten the students with the latest provisions and amendments of the Companies Act "
- In the light of this, the course covered various provisions and case studies related to membership in company, company meetings and Secretarial Standards.

**UNIT – I**

Introduction – Definition of Company – Characteristics – Lifting of the Corporate Veil –Company distinguished from Partnership - Kinds of Companies –( One person company – small company – Dormant Company- Illegal Association), Limited liability partnerships, sec 8 co., - Formation of Company –MCA 21 – Electronic filing of forms- Provisions relating to filing of applications, documents, inspection etc.- Incorporation – Documents / E-forms to be filed with Registrar – Certificate of Incorporation –SPICE method of Incorporation effects of registration – Promoter – Preliminary Contracts — Provisional Contracts- Commencement of Business

**UNIT – II**

Memorandum of Association – Articles of Association – contents – alterations -Doctrine of Ultra vires - Constructive Notice – Indoor Management – Prospectus – Contents –Concept of Dematerialised shares – Book building - red herring prospectus – shelf prospectus – Misstatements in prospectus and their consequences.

**UNIT – III**

Share Capital – Meaning – Kinds –Certificate of shares - Voting rights – Issue of sweat equity shares – Issue and redemption of preference shares - Transfer and Transmission of Securities – Further issue of share capital – Issue of bonus shares – Notice to be given to registrar for alteration of share capital – Buy back of shares, Acceptance of Deposits (sec 76)

**UNIT – IV [CASE STUDY]**

Membership in company –Rights and privileges of members - Register and index of members - postal ballot (sec 110) Annual return – Place of keeping registers and returns – Annual general meeting – Extraordinary general meeting – Quorum of meetings – Proxies – Voting rights – Resolutions – ordinary, special, resolution requiring special notice – Minutes., Board meetings, Committee meetings, secretarial standards

**UNIT – V**

Secretary – Functions of Company Secretary - Winding up of companies – modes of winding up – appointment, powers and functions of liquidators, striking off of companies – sec 248, compounding of offences (sec 441)

**Recommended Text:**

- 1.Reena Chadha ,Sumant Chadha – Company Law –Cengage ,New Delhi
- 2.N.D.Kapoor – Elements of Company Law – Sultan Chand & Sons.

**Reference Books:**

1. V. Balachandran, S. Thothadri – Legal Aspects of Business – Vijay Nicole Imprints Pvt Ltd.
2. J. Shanthi – Company Law – Margham Publications

**COURSE OUTCOME:**

- The students will gain familiarity with legal aspects and procedures of management of a company
- The students will be able to apply legal reasoning to generate suitable responses to the case study problems and, make a reasoned choice amongst alternative responses



**CORE VII : BUSINESS STATISTICS AND OPERATIONS RESEARCH**  
**SUB CODE: CH22C** **CREDITS: 4**

**COURSE OBJECTIVES:**

- To customize the importance of business statistics for the commerce students
- To enlighten the students with various statistical measures and their relevant usages.
- To Help the students with the understanding of the Concept of Operations Research
- To develop the students with the different methods of finding the optimal solutions using the available resources.
- To Develop the Students to Understand the Various Techniques of Solving Problems

**UNIT I**

Introduction – Meaning and definition of statistics – Collection and tabulation of statistical data – Presentation of statistical data – Graphs and diagrams – Measures of central tendency – Arithmetic mean, median, mode, harmonic mean and geometric mean.

**UNIT II**

Measures of Variation – Standard deviation, mean deviation – Quartile deviation – Skewness and Kurtosis – Lorenz curve. Simple Correlation – Scatter diagram – Karl Pearson’s Correlation – Rank Correlations – Regression

**UNIT III**

Analysis of Time series – Methods of measuring trend and seasonal variations- Index Numbers – Consumers price index and cost of living indices – Statistical Quality control - Sampling procedures – Simple, stratified and systematic

**UNIT IV**

Hypothesis testing – Fundamental ideas – Large Samples test – Small sample test – t, F, Chi – square (without proof) – Simple application. Use of SPSS

**UNIT V (CASE STUDY)**

Introduction to OR – Meaning & scope – characteristics – models in OR. - LPP – formulation – graphical method – Simplex method – Dig M method application in business – merits & demerits - Transportation model-basic feasible solution – formulation, Solving a TP. Assignment models- Formulation-solution. Net work analysis- work break down analysis – Construction- numbering of event. Time calculation- critical path, slack, float-application.

**Reference Books:**

1. P.R Vittal, Business Mathematics & Statistics
2. S.C.Gupta and V.K.Kapoor.
3. Hamdy A Taha, Operation Research - An Introduction Prentice Hall of India - New Delhi.
4. P.K. Gupta & Man Mohan, Problems in Operations Research - Sultan Chand & Sons - New Delhi.

**COURSE OUTCOME:**

- Making the students acquire the knowledge of various statistical tools
- Making the students understanding the various future prediction techniques and draw inferences in business
- Enlightening the students about the applications of Operation Research techniques in making effective business decisions.
- Helping the students in formulation of real life problem into a mathematical model and solving using various techniques.
- Understanding of the Concept of Operations Research and to Help the Students to Understand the Various Techniques of Solving Problems

## **CORE VIII: INTERNATIONAL TRADE**

**SUB CODE:** CH22D

**CREDITS:** 4

### **COURSE OBJECTIVES:**

- To teach importance of Internal and International Trade.
- To acquire the knowledge of balance of payments with case study.
- To have the knowledge of export management and procedures.
- To make the students to be aware of International Financial Institutions.

### **UNIT I**

International Trade – Importance of International Trade, Theories of Foreign Trade: - Theories of Adam Smith, Ricardo, Heckscher – Ohlin

### **UNIT II [CASE STUDY]**

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

### **UNIT III**

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

### **UNIT IV**

International Economic Organisations and its Functions – IMF, IDA, IFA, IBRD, ADB, UNCTAD, UNIDO.

### **UNIT V**

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

### **Recommended Text:**

1. **Dr. S.Sankaran- International Economics- Margham Publications.**

### **Reference Texts:**

1. Francis Cherunilam, International Trade and Export Management – Himalaya Publishing house.
2. Paul R. Krugman and Marice Obstfeld, International Economics (Theory and Policy) – Pearson Education Asia- Addison Wesley Longman (P) Ltd, Delhi.
3. Robert J. Carbaugh, International Economics – Thomson Information Publishing Group- California.
4. H.G. Mannur, International Economics- Vikas Publishing House (P) Ltd., New Delhi

## **COURSE OUTCOME:**

On completion of the syllabus,

- The students will have the knowledge of Internal and International Trade.
- The students will gain the knowledge of balance of payments with the help of case study.
- The students will analyze the export Management procedures and documentation.
- .The students will be aware of International Financial Institutions.

சென்னைப் பல்கலைக்கழகம்

அடிப்படைத்தமிழ் - நோக்கும் கற்றல் பயன்பாடும்

அண்ணா ஆதர்ஷ் மகளிர் கல்லூரி, சென்னை

தமிழ்த்துறை

முதலாமாண்டு (2021 -2022)

அடிப்படைத் தமிழ் - இரண்டாம்பருவம்

SUBJECT CODE: NLT2D

**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

SUBJECT CODE : TLT2D

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

ஒ. 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**  
**UG – NON-MAJOR ELECTIVE COURSE**  
**OFFERED IN THE DEPARTMENT OF**  
**COMPUTER SCIENCESYLLABUS WITH**  
**EFFECT FROM 2020-2021**

**BCE-NME2B**

**OFFICE AUTOMATION LAB**

**I YEAR / II SEM**

SUBJECT CODE : SE522

**OBJECTIVE:**

- To acquire knowledge on editor, spread sheet and presentation software.

**LIST OF EXERCISES:**

**MS-WORD**

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

**MS-EXCEL**

1. Data sorting-Ascending and Descending (both numbers and alphabets)
2. Mark list preparation for a student
3. Individual Pay Bill preparation.
4. Invoice Report preparation.
5. Drawing Graphs. Take your own table.

**MS-POWERPOINT**

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

**OUTCOME:**

- To demonstrate the ability to apply application software in an office environment.

# DEPARTMENT OF ENGLISH SHIFT II LEARNING

## OBJECTIVES AND OUTCOME

### PROFESSIONAL ENGLISH FOR COMMERCE AND MANAGEMENT

#### SEMESTER II

SUBJECT CODE : DZ1CB

#### INTRODUCTION

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

#### OBJECTIVE

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

#### SYLLABUS

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

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

Listening: Listening to audio text and answering questions

Speaking: Group work.

Reading: Answer the following questions based on the reading Comprehension

Writing: Summary writing

Vocabulary: Register specific - Incorporated into the LSRW tasks

#### UNIT 2: Persuasive Communication (10 hours)

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

Speaking: Role play (formal context)

Reading: Skimming/Scanning

Writing: Process Description

Vocabulary: Register specific - Incorporated into the LSRW tasks.

#### UNIT 3: Digital Competence (10 hours)

Listening: Active Listening Speaking: Interviews.

Reading: Reading article on Digital Competence

Writing: creating a vlog, website Vocabulary: Register specific - Incorporated into the LSRW tasks

#### **UNIT 4: Creativity and Imagination (10 hours)**

Listening: Active Listening

Speaking: Interviews.

Reading: Reading article on Co-workers Business Communication on Management and making points

Writing: creating a vlog, website Vocabulary: Register specific -Incorporated into the LSRW tasks

#### **UNIT 5: Workplace Communication – An Overview (10 hours)**

Listening: Listening to co-workers

Speaking: Academic PowerPoint Presentation

Reading & Writing: Product Profile

Vocabulary: Register specific -Incorporated into the LSRW tasks

#### **LEARNING OUTCOME**

Upon completion of the course, the ESL learner will be able to,

- revamp their reading skill by exploring various genres of discipline.
- write a research paper on their respective subject by implementing intensive and extensive reading techniques.
- do a presentation in class enhancing their public speaking abilities integrating the subject knowledge along with the acquired presentation skills.

## III SEMESTER

### CORE 9: BUSINESS MATHEMATICS

SUB CODE: CH23A

CREDITS: 4

#### OBJECTIVES

- ▶ To teach theory of sets and Algebra.
- ▶ To have the knowledge of Permutations, Combinations and Progressions.
- ▶ To acquire the knowledge of calculus and bank Interest.
- ▶ To impart the students with the knowledge of Differentiation and Matrices concepts

#### UNIT – I

Theory of Sets - Set Theory – Definition, Elements and Types of Sets, Operations on Sets, Relations and Functions of Sets

#### UNIT – II

Algebra - Ratio, Proportion and Variations

#### UNIT – III

Permutation and Combination, Binominal Theorem, Exponential and Logarithmic Series - Arithmetic, Geometric and Harmonic Progressions

#### UNIT – IV

Differential Calculus - Differentiation – Meaning -, Rules: Maxima and Minima of Univariate Functions: Application of Maxima and Minima in Business

#### UNIT – V

Interest and Annuity – Banker’s Discount – Binary Number System - Matrices – Meaning and Operations– Matrix inversion – Solutions to Linear Equations – Payroll, Wages and Commission

#### Recommended Text:

1. Rangaraj ,Mallieswari , Rema – Business Mathematics – CENGAGE, New Delhi
2. .Business Mathematics – S P Rajagopalan and R.Sattanathan – Vijay Nichole Imprints Private Limited

**Reference Books:**

1. Business Mathematics – B.M. Agarwal
2. Business Mathematics – R.S. Soni
3. Business Mathematics – P.R. Vittal- Margham Publications

**COURSE OUTCOME**

- ▶ Increasing the Mathematical knowledge in solving problems related with the business aspects
- ▶ Making the students understand the need of Business Mathematics in dealing aptitude problems
- ▶ Making the students acquire the Business Mathematics with full guidance

## **CORE 10: ACCOUNTING STANDARDS**

**SUB CODE:** CH23B

**CREDITS:** 4

### **OBJECTIVES:**

- ▶ To provide an in-depth view of preparing financial statements in accordance with appropriate standards
- ▶ To enable the learner to interpret the business implications of financial statement information.
- ▶ To provide a clear idea about the accounting principles and methodologies that all entities must follow

### **UNIT – I**

Accounting Standard and IND AS– Meaning – Objective of IND AS – Scope of IND AS – Advantages & disadvantages of AS – Procedure for issuing AS by the ICAI – Applicability of INDAS to Non – Corporate Entities, Co – operative Societies – Charitable Entities – Partnership & Proprietorship & Companies – SMC – Meaning – Exemptions to SMC – Change in Status of SMC – Disclosure by SMC- General Purpose Financial Statement - Disclosure of Accounting policies (AS – 1) – Accounting policies – Notes to Accounts – Need for disclosure of accounting policies – Fundamental accounting assumption – Selection of accounting policies – Changes in accounting policies.(Only Theory)

### **UNIT – II**

Valuation of Inventories (AS 2)- Objective – Applicability – Measurement of Inventories – Net realisable value – Disclosures – Net profit or loss for the period, prior period items and change in accounting policies (AS 5) – Objective – Components of netprofit – Profit/loss from ordinary activities - Extraordinary items – Prior Period items – Changes in accounting estimate & accounting policies – Disclosure - Revenue Recognition (AS 9)- Objective – Applicability – Revenue from sale of goods – Revenue from rendering ofthe services – Revenue from Interest – Disclosure.

### **UNIT – III**

Accounting for Amalgamation (AS 14) – Applicability – Types of amalgamation – Accounting method – Statutory reserves – Treatment of Goodwill arising on amalgamation – Disclosures - Accounting for Investments (AS 13) – Scope – Applicability – Classification of investment – Cost of investment – Carrying amount of investment – Disposal of investment –Reclassification of investment – Disclosures - Accounting for Leases (AS 19) –Need & Objective – Types of lease – Applicability – Accounting for finance lease & operating lease –Sale & lease back – Disclosures - Earnings per share (AS 20) – Objective – Types of EPS – Basic EPS – Diluted EPS – Accounting treatment - Disclosures.



## **UNIT – IV (CASE STUDY)**

Cash flow statement (AS3) – Applicability – Cash – Cash equivalents - Features – Operating activities – Investment activities – Financing activities – Accounting treatment – Disclosures - Contingencies & events occurring after the Balance Sheet date (AS 4) – Need & Objective – Applicability – Contingency – Methods to estimate the contingent loss – Accounting treatment – Disclosures -Accounting for Fixed assets (AS 10) – Applicability – Historical cost – Revalued price – Accounting treatment – Disclosures.

## **UNIT – V**

Intangible assets (AS 26) - Objective – Applicability – Features – Accounting treatment – Disclosures - Impairment of assets (AS 28) – Meaning – Carrying amount – Applicability – Impairment Loss – Effects & Recognition - Steps for measurement and recognition of impairment loss – Reversal of impairment loss - Disclosures - Provisions, Contingent liability & Contingent assets (AS 29) – Objective – Applicability – Recognition – Measurement – Accounting treatment – Disclosures.

### **Recommended Text:**

1. D.S Rawat, Taxmann - Students guide to Accounting standards

### **Reference Books:**

1. Bhattacharya Indian Accounting Standards: Practices, Comparisons, and InterpretationsTata McGraw Hill
2. Dalal Gaggar Kshirsagar, Accounting Standards & Corporate Accounting Practices, Wadhwa and Company Nagpur.

## **LEARNING OUTCOMES**

On completion of this course, the students will be able to:

- ▶ Understand and gain familiarity with the concepts of Accounting Standards
- ▶ Grasp the objectives, benefits and limitations of various Accounting Standards
- ▶ Understand the standard setting process
- ▶ Appreciate the emergence of Financial Reporting Standards

## **CORE 11: MARKETING PRACTICE**

**SUB CODE:** CH23C

**CREDITS:** 4

### **OBJECTIVES:**

- ▶ To understand the concept of Marketing
- ▶ To understand Marketing environment
- ▶ Enables the students to understand marketing mix elements
- ▶ To have aim depth knowledge about the recent developments in marketing

### **UNIT I**

Market-Definition-Elements-Classification-Marketing-Definition-Features-Role and Importance of Marketing- Evolution of Marketing concept- Functions of Marketing- Marketing Environment- Micro and Macro.

### **UNIT II**

Market Segmentation- Definition- Levels- Bases for Segmenting – Consumer Markets- Benefits and Limitations-Consumer Behaviour- Definition- Need- Buying motives- Factors Influencing Consumer Buying Behaviour- Consumer Buying decision process.

### **UNIT III (CASE STUDY)**

Definition of Marketing Mix- Product- Definition – Features- Classification of products – New product – Categories- Stages in New Product Development – Product Life cycle. Price- Meaning- Factors influencing price- Major Pricing methods.

### **UNIT IV**

Channels of distribution- Meaning and Importance –Types of Distribution channels Wholesaling and Retailing – Promotion –Meaning and Nature. Advertising- Definition – Types, Advantages, Limitations – Kinds of Advertising Media. Sales Promotion – Definition Objectives, Kinds- Personal selling – Objectives , Duties and Qualities of Salesman.

### **UNIT V**

Recent developments in Marketing- Social, Online, Direct, Services, Green, Viral and Relationship Marketing.

**Recommended Text:**

1. Dawn iacobucci , Anupama Vohra – Marketing Management – CENGAGE
2. William M.pride , O.C.Ferrell –Principles of marketing - CENGAGE
3. Atreyee Ganguly , Joyeta Bhadury - Principles of marketing – CENGAGE
4. Marketing – Dr. L. Natarajan , Margham Publications

**Text Book for Reference:**

- Marketing- C.B.Gupta, Sultan Chand and Sons
- Modern Marketing Principles and Practices – S. Chand and co.,

**LEARNING OUTCOMES**

- ▶ Students will understand the basic concepts of marketing, market segmentation, marketing mix and recent trends in marketing
- ▶ Able to develop marketing strategies based on product, price, place and promotion

## **CORE 12: ENTREPRENEURIAL DEVELOPMENT**

**SUB CODE:** CH23D

**CREDITS:** 4

### **OBJECTIVES**

- ▶ To enable the students to understand the concept of Entrepreneurship
- ▶ To provide conceptual exposure on converting idea to a successful entrepreneurial firm
- ▶ To identify significant changes and trends which create business opportunities and to analyze the environment for potential business opportunities.

### **UNIT I:**

Concept of entrepreneurship – definition – traits – types – classification of entrepreneurs – factors influencing entrepreneurship.

### **UNIT II: (CASE STUDY)**

Women entrepreneurs – definition – problems – development of women entrepreneurship – rural entrepreneurship – problems – relationship between rural and urban markets. Strategic Approaches: Niche strategy – Networking - Geographic Concentration.

### **UNIT III:**

Search for business idea - sources of project identification – formalities of setting up a unit – project selection – project formulation – feasibility analysis – projects report

### **Unit IV: Business Planning Process**

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

### **UNIT V:**

Entrepreneurial development programme – Role and Relevance – role of government – NGO – SIPCOT, DIC, SIDC, NIESBUD – MSME – TCO –Self employment programmes – SIDO - micro finance - SHG – venture capital - Venture capital process- Business angles-Government Grants and Schemes.

**Recommended Text:**

1. Reddy, Entrepreneurship: Text & Cases – CENGAGE New Delhi
2. Kuratko/rao, Entrepreneurship: a south asian perspective.- CENGAGE New Delhi
3. Leach/Melicher, Entrepreneurial Finance – CENGAGE. New Delhi
4. K.Sundar – Entrepreneurship Development – Vijay Nicole Imprints private Limited

**Reference Books:**

1. C.B. Gupta and S.P.Srinivasan, Entrepreneurial Development, Sultan Chand & Sons.
2. Gordon and Natrajan, Entrepreneurship Development, Himalaya Publishing House.

**LEARNING OUTCOMES**

- ▶ On completion of syllabus student will understand on the basic concepts of entrepreneurship.
- ▶ Students will understand various Entrepreneurial development programme
- ▶ Students will gain knowledge about business and project reports for starting a new ventures on team based

## **CORE 13: CORPORATE ACCOUNTING**

**(AS PER REVISED SCHEDULE VI)**

**SUB CODE: CH23E**

**CREDITS - 4**

### **OBJECTIVES**

- ▶ To enable the students to acquire conceptual knowledge about the preparation of the company accounts.
- ▶ To make the students familiarize with corporate accounting procedures
- ▶ To make the students aware of final accounts of joint stock companies

### **UNIT I**

Issue, Forfeiture and Re-issue of shares and debentures – Redemption of Preference shares and Debentures - Underwriting of shares - Acquisition of Business

### **UNIT II**

Final Accounts of joint stock companies as per new guidelines, Legal requirements –divisible profits, managerial remuneration- profits prior to incorporation.

### **UNIT III**

Valuation of goodwill – valuation of shares

### **UNIT IV (CASE STUDY)**

Alteration of share capital and internal reconstruction, Accounting for price level changes

### **UNIT V**

Liquidation of joint stock companies – statement of affairs and deficiency account – Liquidator's statement of account

### **Recommended Text:**

1. Raj Kumar Sah - Concepts Building Approach to Corporate Accounting - CENGAGE

, New Delhi

**Reference Books:**

1. P. Jain and K.L Narang, Corporate Accounting, Kalyani Publishers, New Delhi
- 2.R.L. Gupta and M. Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi
3. S. N. Maheswari, Advanced Accounting, Sultan Chand & Sons, New Delhi
4. M.C. Shukla& T.S. Grewal, Advanced Accounting, S.Chand& Co. Ltd. New Delhi
5. T.S. Reddy and Dr.A.Murthy – Corporate Accounting – Margham Publishers

**LEARNING OUTCOMES**

- ▶ The students will learn the accounting procedures of corporate undertaking and their financial statement preparations
- ▶ Students will understand the need & basic procedure of corporate accounting.

**CORE14. PRACTICAL 1: COMPUTER APPLICATIONS IN BUSINESS – I**  
**SUB CODE: CH231** **CREDITS - 4**

**OBJECTIVES**

- ▶ To enable the students to understand the Accounting Software.
- ▶ To train the students to have updated knowledge in ERP, Updated Tally Applications
- ▶ To prepare them to have the understanding to prepare the accounts through computer and to apply GST in the accounts.

**UNIT: I**

**Computerized Accounting – Tally.ERP 9**

Introduction to Tally ERP.9 – Preparation of Trial Balance – Preparation of Final Accounts (with adjustments) – Voucher Posting (Including inventory) – Taxation – GST

Overheads recording (cash, cheque & NEFT)

Payroll Preparation (cash, cheque, NEFT)

Statutory Compliance (cash, cheque & NEFT)

**UNIT: II**

**Introduction to Tally.ERP 9, Preparation of Trial Balance - 5 + 10 Hours**

**UNIT: III**

**Preparation of final accounts with adjustments - 5 + 10 Hours**

**UNIT: IV**

**Voucher entries postings, Inventory accounting - 10 + 30 Hours**

**Purchase and sales order,**

**UNIT: V**

**Introduction to GST - 5 + 15 Hours**

**LEARNING OUTCOME:**

- ▶ After completion of the subjects the students to understand the Accounting Software.
- ▶ Students will have updated knowledge in ERP, Updated Tally Applications and the accounts through computer and to apply GST in the accounts.



## **IV SEMESTER**

### **CORE 15: BANKING AND INSURANCE**

**SUB CODE:** CH24A

**CREDITS:** 4

#### **OBJECTIVES:**

- ▶ To facilitate the understanding of the origin and the growth of the Indian Banking and Insurance System
  
- ▶ To understand the modern day Developments in Indian Banking and Insurance Sector.

#### **UNIT I**

Definition of Banks – Role of Banks and Economic Development – Commercial Banks – Functions – Central Banks (RBI) – Functions – Private Banks – RBI norms for Private Banks

#### **UNIT – II (CASE STUDY)**

Opening of accounts-savings, current and fixed deposit accounts - Pass book, cheque book. Negotiable Instruments – Features, Crossing, Endorsement, Material alteration, Paying Banker – Rights and Duties – Statutory Protection – Dishonour of cheques – Role of Collecting Banker

#### **UNIT-III**

Advanced Banking Technology E- Banking - Internet Banking – ATM- The Cash Machine Personal Identification Number - Electronic Fund Transfer - Electronic Clearing Systems – SWIFT – RTGS – NEFT – Core Banking – KYC – AML – Services of Ombudsman.

#### **UNIT-IV**

Insurance – meaning, definition , features, types of Insurance – life and non-life Insurance, Principles of Insurance, Life – Principles of Life Insurance, Insurance Products – Term assurance – whole life, endowment, annuities- Group Insurance and Health Insurance.

#### **UNIT-V**

General Insurance – fire, marine – Miscellaneous Insurance - IRDA – objectives, powers, Functions – Insurance Intermediaries – Foreign Insurers in India – Marketing of Insurance Services.

**Recommended Text:**

1. Michael W. Brandi – Money, Banking, Financial Markets and Institutions –Cengage , New Delhi
2. Dr. S. Gurusamy , Banking Theory – Law & Practice, Tata Mc Graw Hill
3. P.Periasamy – Fundamentals of Insurance – Vijay Nicole Imprints PrivateLimited , Chennai

**Reference books:**

1. S.N. Maheshwari, Banking Theory & Practice, Sultan Chand & Sons.
2. P.N. Varshney, Banking Law & Practice, Sultan Chand & Sons.
3. Principles of Insurance & Risk Management – Alka Mittal, S.L. Gupta, Sultan Chand & Sons
4. Principles & Practice of Insurance, A. Murthy, Margham Publications

**LEARNING OUTCOMES**

- ▶ After completion of this subjects students understand the growth of Indian Banking and Insurance Systems and their Modern Day Developments.

## **CORE 16: SPECIAL ACCOUNTS**

**SUB CODE:** CH24E

**CREDITS:** 4

### **OBJECTIVES:**

- ▶ To develop the knowledge of students to prepare special accounts.
- ▶ To have the understanding of holding companies, banking and insurance companies.

### **UNIT I:**

Amalgamation – Absorption & External Reconstruction including intercompany owings owings (intercompany holdings excluded)

### **UNIT II:**

Double Account System – Accounts of Electricity Companies.

### **UNIT III: (CASE STUDY)**

Holding Companies – consolidation of Balance sheet – treatment of mutual Owings, contingent liabilities –unrealized profit – revaluation of assets – bonus issue and payment of dividend ividend (intercompany holdings excluded)

### **UNIT IV:**

Banking Company Accounts

### **UNIT V:**

Insurance Company Accounts – Life Insurance and General Insurance under IRDA 2000.

### **Recommended Text:**

- 1 T.S.Reddy&A.Murthy Corporate Accounting- Margham Publishers

### **Reference Books:**

1. R.L.Gupta and M. Radhaswamy Advanced Accounting, Sultan Chand & Sons
2. S.P.Jain and K.L. Narang Corporate Accounting, Kalyani Publications

### **LEARNING OUTCOME :**

- ▶ Completion of the subjects enables the students to get updated knowledge in public accounts.
- ▶ Students will learn about intercompany Owings.

## **CORE 17: PRINCIPLES OF MANAGEMENT**

**SUB CODE:** CH24C

**CREDITS:** 4

### **OBJECTIVES**

- ▶ To understand the basic concepts of management
- ▶ To know about the significance of management in the business
- ▶ To provide with the insights to the tools and techniques to be used in the performance of management job

### **UNIT I**

Meaning and Definition of Management- Features - Principles of Management – Management - Science or Art - Classification of Managerial functions - Importance of Management – Management Vs Administration – Qualities of a Manager - Planning-Meaning - Objectives – Steps – Types . MBO & MBE - Decision Making- Meaning - Advantages & Disadvantages – Process.

### **UNIT II**

Organisation – Definition - Principles – Organisation structure – Organisation Charts - Types of Organisations – Authority and Responsibility – Authority Vs. Power - Accountability - Delegation and Decentralization – Process of delegation – Problems in delegation – Steps to make delegation effective. Departmentation – Basis of Departmentation.

### **UNIT III [CASE STUDY]**

Recruitment – Importance – Process - Sources of Recruitment – Selection Procedure – Training and Development- Features – Objectives – Techniques - Performance Appraisal – Methods – Problems in Performance Appraisal – Steps to make Performance Appraisal Effective.

### **UNIT IV**

Direction – Nature and Purpose – Techniques of direction - Leadership – Qualities - Styles of leadership – Motivation – Definition – Types - Theories of Maslow and Herzberg.

### **UNIT V**

Communication Process – Nature – Importance - Channels, Networks, Barriers, Overcoming of Barriers – Coordination – Meaning – Features – Steps for effective coordination - Control-Meaning – Characteristics - Advantages & Disadvantages – Steps for effective control – Techniques.

**Recommended Text:**

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.ManagementTheory&Practice,SulthanChand&Sons,New Delhi.
4. Prasad,L.M.Principles&PracticeofManagement,SultanChand&Sons,New Delhi

**Reference Books:**

1. Gupta.C.B. Business Management, Sultan Chand & Sons
2. Koontz Harold and Heinz Weihrich ,Mc Graw Hill Book Company
3. Prasad L.M., Principles & Practice of Management, Sultan Chand & Sons
4. Stoner. A.F. and Freeman.R.E., Management, Prentice Hall of India
5. Dr. Jaya Shankar , Principles of Management, , Margham Publications

**LEARNING OBJECTIVES**

- ▶ On completion of the syllabus, the students will understand the basic concept and significance of management in business
- ▶ Students will understand the four management function of planning , organizing , recruiting,directing and controlling
- ▶ Understand the control process including the importance of control, tools for measuring organizational performance

## **CORE 18: CORPORATE ETHICS AND GOVERNANCE**

**SUB CODE:** CH24D

**CREDITS:** 4

### **OBJECTIVES:**

- ▶ To understand the corporate ethics and to provide best practices of corporate ethics.
- ▶ To learn the values and implement in their personal and career.
- ▶ To develop various corporate social responsibilities and practice in their professional life.
- ▶ To understand ethical theories and to imbibe the ethical issues in corporate governance by applying the ethical codes
- ▶ Understand ethical decision making and evaluate various organizational influences affecting ethical decisions
- ▶ Articulate issues in business the ethical business environment and their potential effect on personal managerial and corporate decisions.

### **UNIT I [CASE STUDY]**

Business Ethics –meaning of Ethics – definition- Characteristics of Ethics- Business Ethics- factors influencing business ethics- features of business ethics- importance of business ethics- code of ethics – practice and the conduct- unethical practices. Values – definition of values – categorization of values.

### **UNIT II**

Internal ethics of business- Hiring employees – screening practices- promotions – wages- exploitation of employees. External ethics of business- consumer rights – unethical practices in marketing – ethics of competition and fair prices. Ethics in advertisement and false claims-basic objectives of advertisement- effects of advertisement- Price determination- false and tall claims in advertising – regulatory controls to maintain ethics in advertisements.

### **UNIT III**

Business and society; social responsibility of business; definitions-the need and importance, arguments for corporate social responsibilities, arguments against Corporate social responsibility (CSR)- responsibilities to stakeholders, competitors, employees, customer, community, the Government.

## **UNIT IV**

Social Audit; Definition – features of social audit – objectives of social audit – benefits of social audit- obstacles to social audit-areas covered under social audit.

## **UNIT V**

Corporate governance- the meaning –definitions- benefits of corporate governance –objectiveof corporate governance- Characteristics of corporate governance- issues involved in corporate governances- need for corporate governances- principles of corporate governance- key elements of corporate governance.

### **Reference Books:**

1. Business ethics and values- Dr. S.Sankaran, Margam Publications.
2. Business environment- Dr.C.D.Balaji, Margam publications.
3. K. Sundar – Business Ethics and Values – Vijay Nicole Imprints private Limited

### **LEARNING OUTCOMES**

- ▶ Students will be able to understand business ethics and recognize perceptions of interests in business related situations.
- ▶ The student will be able to analyze ethical codes, corporate social responsibility, employee conditions and business ethics.
- ▶ Apply moral reasoning to specific circumstances and developing strategies for solving ethical issues.

## **CORE 19: SERVICES MARKETING**

**SUB CODE:** CH24B

**CREDITS:** 4

### **OBJECTIVES:**

- ▶ Students will be able to understand the nature of services and distinguish between goods and services
- ▶ To provide students with an appreciation of concepts ,functions and techniques of the craft of marketing services
- ▶ To make students understand the deeper aspects of successful service marketing

### **UNIT I**

Introduction – characteristics of services, classification of services – distinction between goods and services- growth and future of service sector.

### **UNIT II**

Marketing mix -I - Service product – concepts – supplementary services – new services – Cost of services, Pricing- objectives of pricing – cost based pricing – monetary and nonmonetary costs – value based pricing- pricing tactics – applications of pricing.

### **UNIT III [CASE STUDY]**

Marketing mix – II - Promotion – designing the promotional mix – personal selling – advertising – sales promotion – publicity and public relations – Service location – factors affecting choice of service location – Distribution – methods of distributing services – challenges in distributing of services.

### **UNIT IV**

Marketing mix – III - People – hiring, training, motivating and retaining employees – Physical evidence – importance of physical evidence in services – services capes Process – designing and managing service processes.

### **UNIT V**

Marketing of services – Financial services – Banking and Insurance – Health care – Tourism - professional or consultancy services – telecommunication

### **Recommended text:**

1.Dr.L.Natarajan- Services Marketing- Margham Publications

### **Reference Books:**

1. Valarie A.Zeithaml, etal, services Marketing, Tata Mcgraw Hill 2000
2. Christopher Lovelock, Services Marketing, Pearson Education Asia , 2000
3. Kruise, Service Marketing , John Wiley and sons ltd., 2000.
4. Christian Gronroos, Services Management and Marketing, John Wiley and sons ltd.,2000
5. Helen Woodruff, Services Marketing, Macmillan India Ltd.



## **LEARNING OUTCOMES**

- ▶ Understand the consumer behaviour in service sector
- ▶ Students will know in detail about the service sector and apply the 7 P's of service marketing
- ▶ Understand the nature of services and distinguish between products and services

## CORE20 PRACTICAL II : COMPUTER APPLICATIONS IN BUSINESS-II

**Sub Code:** CH241

**Credits : 4**

### **OBJECTIVES:**

- ▶ To apply the SPSS package and MS-Excel for project purposes.

### **SPSS - Statistical Package for Social Science**

#### **UNIT: I**

Construction of frequency tables, Graphical representation of data

#### **UNIT-II**

Measures of central tendency, Measures of dispersion

**5 + 20 Hours**

#### **UNIT: III**

Correlation co-efficient

**5 +15Hours**

#### **UNIT: IV**

MS-Excel

**5 + 10 Hours**

#### **UNIT: V**

**5 + 25 Hours**

Calculation of NPV of projects

Cash Budget

Break-Even Analysis

Comparison of prices across years of multiple products

Flexible Budgets

Variance Analysis

### **OUT COME:**

- ▶ Students are able to operate with SPSS to find statistical solutions.

# ENVIRONMENTAL STUDIES PROGRAMME

ABILITY ENHANCEMENT  
COMPULSORY COURSES  
(AECC- Environmental Studies)

**Credits: 2**

**II Year /IV Sem.**

**SUBJECT CODE: HNK4B**

## OBJECTIVES

- To provide students with broader interdisciplinary liberal arts framework for understanding the relationship between human and their environment
- To provide students with informed perspective on biological and physical processes relevant to environmental problems.

### Unit 1: Introduction to Environmental Studies

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

### Unit 2 : Ecosystem (2 lectures)

- What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem:  
Food chains, food webs and ecological succession, Case studies of the following ecosystem:
  - a) Forest ecosystem
  - b) Grassland ecosystem
  - c) Desert ecosystem
  - d) Aquatic ecosystem (ponds, stream, lakes, rivers, ocean, estuaries)

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

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

### Unit 4: Biodiversity and Conservation ( 8 lectures)

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

### Unit 5: Environmental Pollution (8 lectures)

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

- Pollution case studies.

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

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

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

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

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

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

**(Equal to 5 Lectures)**

### **Suggested Readings:**

1. Carson , R. 2002.Slient Spring, Houghton Mifflin Harcourt.
2. Gadgil , M.,& Guha, R. 1993.This Fissured Land: An Ecological History of India. Univ.of California Press.
3. Glesson, B. and Low, N.(eds.)1999. Global Ethics and Environment, London, Routledge.
4. Gleick,P.H.1993.Water Crisis. Pacific Institute for Studies in Dev.,Environment & Security. Stockholm Env.Institute, Oxford Univ.Press.
5. Groom, Martha J., Gary K.Meffe, and Carl Ronald Carroll. Principles of Conservation Biology. Sunderland: Sinauer Associates,2006.
6. Grumbine,R.Edward, and Pandit,M.K2013.Threats from India's Himalayas dams .Science,339:36-37
7. McCully,P.1996.Rivers no more :the environmental effects of dams(pp.29-64).Zed books.
8. McNeill,John R.2000.Something New Under the Sun: An Environmental History of the Twentieth Century.
9. Odum,E.P.,Odum, H.T.& Andrees,J.1971.Fundamental of Ecology. Philadelphia Saunders.
10. Pepper,I.L.,Gerba,C.P & Brusseau,M.L.2011.Environmental and Pollution Science. Academic Press.
11. Rao,M.N.& Datta,A.K1987.Waste Water Treatment. Oxford and IBH Publishing Co.Pvt.Ltd.
12. Raven,P.H.,Hassenzahl,D.M & Berg,L.R.2012 Environment.8<sup>th</sup> edition. John Willey & sons.

13. Rosencranz, A., Divan,S.,& Noble, M.L.2001.Environmental law and policy in India. Tirupathi 1992.
14. Sengupta,R.2003.Ecology and Economics: An approach to sustainable development.OUP
15. Singh,J.S.,Singh,S.P and Gupta,S.R.2014.Ecology,Environmental Science and Conservation. S.Chand Publishing, New Delhi.
16. Sodhi,N.S.,Gibson,L.&Raven ,P.H(eds).2013.Conservation Biology :Voices from the Tropics. John Willey & Sons.
17. Thapar,V.1998.Land of the Tiger: A Natural History of the Indian Subcontinent.
18. Warren,C.E.1971.Biology and water Pollution Control. WB Saunders.
19. Willson,E.O.2006. The Creation: An appeal to save life on earth..New York: Norton.
20. World Commission on Environment and Development.1987.Our Common Future. Oxford University Press.

### **LEARNING OUTCOMES**

- Students will integrate knowledge from multiple discipline representing physical and life science perspectives, political and economic perspective, social and cultural perspective on human interactions with their environment
- Students shall demonstrate an integrative approach to environmental issues with a focus on sustainability

## **V SEMESTER**

### **CORE XXI: COST ACCOUNTING**

**SUB CODE:**

**CREDITS:4**

#### **COURSE OBJECTIVES:**

- To understand the concepts, purpose, principles, techniques and methods of cost accounting
- To identify the basis of classification of costs
- To explain the various elements of costs, overheads and preparation of cost sheet and quotations
- To understand how cost accounting is used by managers for the purpose of decision-making

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

Nature and significance of Cost Accounts – Financial vs. Cost Accounts – Definition of Cost Accounting – Meaning, scope, objectives, importance, advantages and limitations of Cost Accounting– Cost center – Profit center . Meaning of Activity based costing.

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

Cost classification and cost concepts – Elements of cost – Preparation of cost sheets – Tenders and quotations. - Contract Costing – ascertainment of profit from incomplete contracts.

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

Material Management & Stores Control – Purchase routine- Stock levels – Stock turnover ratio – Bin card – Stores ledger – Perpetual inventory system – ABC method of stock control – Material handling – Control of wastage, scrap, spoilage and defectives – Pricing of issues – FIFO, LIFO, HIFO, base stock, simple average, weighted average, standard price, inflated price and market price methods.

#### **UNIT-IV:**

Labour cost – Time card and job card – Overtime and idle time – Labour turnover – Methods of wage payment – Methods of incentive schemes. Overheads – Factory, administration, selling and distribution – Classification – Allocation – Apportionment and absorption of factory overheads

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

Marginal Cost techniques – Breakeven point analysis – Product mix and key factor

**Reference Books:**

1. S.P. Jain and K.L. Narang, Cost Accounting, Kalyani Publishers
2. Dr A Murthy and Dr S GURUSAMY, Cost Accounting, Tata McGraw Hill
3. 2.T.S.Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham Publications
4. 3.Dr. S.N. Maheswari, Principles of Cost Accounting, Sultan Chand & Sons
5. 4.V.K.Saxena and C.D. Vashist, Cost Accounting, Sultan Chand & Sons
6. 5.R.S.N. Pillai and V. Bagavathi, Cost Accounting, S.Chand.

**COURSE OUTCOME:**

- Students will be able to identify the differences between financial accounting and cost accounting system
- Students can understand the effective ways of material, Labour and cost control system
- Understand the allocation and apportionment of costs to various production units
- Analyse the costing techniques used by managers for efficient utilization of resources

## **CORE XXII: CORPORATE ETHICS AND GOVERNANCE**

**SUB CODE:**

**CREDITS:4**

### **COURSE OBJECTIVES:**

- To understand the corporate ethics and to provide best practices of corporate ethics.
- To learn the values and implement in their personal and career.
- To develop various corporate social responsibilities and practice in their professional life.
- To understand ethical theories and to imbibe the ethical issues in corporate governance by applying the ethical codes
- Understand ethical decision making and evaluate various organizational influences affecting ethical decisions
- Articulate issues in business the ethical business environment and their potential effect on personal managerial and corporate decisions.

### **UNIT – I**

Concept of ethics – sources – ethics and morals – justice – fairness – values – normative ethical theory – relevance of business ethics – arguments for and against – business values for 21<sup>st</sup> century – ethics in Indian business

### **UNIT – II**

Ethical management – strengthening of personal and organizational integrity – complexity and group dynamic – spiritual core of leadership – leaders and the value references - Does ethics pay – ethical pitfalls of investment industry – corporate scams and its effects – law as an instrument of ethics

### **UNIT – III**

Corporate social responsibility – meaning – promoting – stakeholders’ satisfaction – corporate responsiveness – managing socially responsible business - Environment responsibility – ethics and ecology – advertise and information disclosure – work ethics and professional responsibility

### **UNIT – IV**

Corporate Governance – meaning scope – transparency – disclosures share holders’ welfare vs. stakeholders approach - Board of Directors – Role, duties, responsibilities – Independent Directors –Executive and compensation – agency problem – Agency costs – stock option plan

### **UNIT – V**

SEBI and corporate governance – Clause 49 A of SEBI listing agreement – governance committees – Audit committees - Shareholders grievances committee - investor protection – Management discussion analysis – shareholders information – Disclosure requirements - Role of accountants and auditors – accountability – professional Codes & values – shareholders activism



**Reference Books:**

1. R.C.Sekhar – Ethical Choices in Business – Response Books, 2002
2. Corporate Governance and business Ethics by All India Management Association – ExcellBooks
3. William H. Shaw, Business Ethics – Thomson Publications
4. N. Balasubramanyan, Corporate boards and Governance – Sterling publishers
5. Reference on corporate governance and directors duties and responsibilities – publication of Institute of Company Secretaries
6. Neville Bain & David Band, “Winning Ways through corporate governance” – Macmillanpublishers
7. Nareshchandra committee report published in Chartered secretary, feb 2003 – VI.33, No.2.
8. SEBI report on corporate governance published in Economic Developments in India, Vol:20,1999
9. John Harper, “Chairing t he Board”, Kogan press

**COURSE OUTCOME:**

- Students will be able to understand business ethics and recognize perceptions of interests in business related situations.
- The student will be able to analyze ethical codes, corporate social responsibility, employee conditions and business ethics.
- Apply moral reasoning to specific circumstances and developing strategies for solving ethical issues.

## **CORE XXIII: INCOME TAX THEORY,LAW AND PRACTICE**

**SUB CODE:**

**CREDITS:4**

### **COURSE OBJECTIVES:**

- The course aims to help students to comprehend the basic principles of the laws governing direct and indirect taxes
- To make students understand the basic concepts, definitions and terms related to direct taxation
- To make the students understand the basic concepts, definitions and terms related to goods and service tax(GST)

### **UNIT-I:**

Meaning of Income-Important definitions under the Income Tax Act-scope of total income-Residential Status and Incidence of tax of an Individual.

### **UNIT-II**

Income from Salaries- scope of salary income- Allowances, Perquisites and its valuation- Deduction from salary income. Income from House Property- Computation of Annual value- Deductions from annual Value.

### **UNIT-III:**

Income from Business or Profession- Basic Principles of arriving at business income-Losses incidental to trade-specific deductions in computing income from business- General deductions - Deemed business profits chargeable to tax- compulsory maintenance of account- Audit of accounts of certain persons-specific provisions for computing incomes on estimated basis under sec44AD, AE, AF.

### **UNIT-IV**

Capital Gains- Short term and Long term gains-Transfer of Capital asset-Certain transactions that do not constitute transfer- Computation of capital gains- Capital gains under different circumstances- exempted capital gains. Income from other sources- Deductions in computing income under this head-Clubbing of income.

### **UNIT-V**

Set off and carry forward of losses-Income Exempt from tax Permissible deductions from Gross Total Income with reference to an individual-Rebates-Filing of Returns. Assessment of individual's total income - Income Tax Authorities.

**Reference Books:**

1. Dr. Vinod K. Singhania, Students Guide to Income Tax. Taxmann Publications Pvt. Ltd, New Delhi.
2. P. Gaur, D. B. Narang, Income Tax Law and Practice, Kalyani Publications.
3. T. S. Reddy, Y. Hari Prasad Reddy, Income Tax Theory Law and Practice, Margham Publication, Chennai.
4. Dr. H. C. Mehrotra, Dr. S. P. Goyal, Income Tax Law And Practice, Sahitya Bhawan Publications, Agra.

**COURSE OUTCOME:**

- Upon completion of the course , the students will be able to understand the basic principles underlying the Income tax Act compute taxable income of an assessee
- Analyze the assessment procedure and representation before appropriate authorities under the law.

## **CORE XXIV: FINANCIAL SERVICES**

**SUB CODE:**

**CREDITS:4**

### **COURSE OBJECTIVES:**

- Understand the role and functions of financial system
- Demonstrate an awareness of the current structure and regulation of the financial services sector
- To familiarize the students with the nature and scope of various types of financial services and to understand the regulatory environment in which they are undertaken
- Describe the dimensions of performance and risk relevant to financial service companies

### **UNIT I – Financial Services: An Overview**

Financial Services: Concept – functions – financial services market – growth of financial services in India – Credit cards: origin and history – concept – features, facilities and services – classification of credit cards – credit card frauds – credit cards and e- commerce – Credit Information Bureau (CIB) – benefits and drawbacks of credit cards – Debit Cards: concept and mechanism – dangers and precautions in the use of debit cards – smart cards

### **UNIT II – Credit rating, commercial bill financing and consumer finance**

Credit rating: concept – origin – features and advantages – growth factors for credit rating system – major issues – credit rating agencies – regulatory framework – major factors in credit rating – equity rating – Commercial Bill Financing: meaning of commercial bills – features and advantages of commercial bill financing – precautions by a banker – steps in discounting and purchasing of bills – Consumer finance: meaning – types – mode – factors – consumer finance practice in India – pricing of consumer finance – marketing of consumer finance – consumer credit scoring – case for and case against consumer finance – hire- purchase and installment credit system

### **UNIT III – Insurance, factoring and leasing**

Insurance: concept – principles – reinsurance – life insurance – general insurance – insurance services – regulatory framework – Factoring: definition – mechanism – characteristics – types – advantages and disadvantages – players in factoring services – functions of a factor – factoring costs – factoring Vs bills discounting – RBI guidelines on factoring – cost-benefit analysis of factoring – forfaiting – factoring Vs forfaiting – Leasing: concept – characteristics – types – financial lease Vs financial lease – tests for financial lease – myths about leasing – participants in leasing – leasing process – services of a lessor – advantages – limitations – tax aspects of leasing – funding aspects of leasing – MPBF

## **UNIT IV – Merchant banking and mutual funds**

Merchant banking: definition – functions – code of conduct – regulatory framework – Mutual funds: definition – products and schemes – managing mutual funds in India – SEBI“ requirements on AMC – functions of AMC – working mechanism of mutual funds – portfolio management process in mutual funds – operational efficiency of mutual funds – UTI – regulatory structure of mutual funds in India – AMFI - MMMFs

## **UNIT V – Securitization, stock invest, book-building**

Securitization: definition – pass through certificates – features – need – SPV – mechanism – purposes – asset characteristics – application – benefits – economic functions – limitations – securitization and financial intermediation – capital markets and securitization – securitization as a risk management tool – stock-invest: meaning – features – mechanism – benefits and drawbacks – book-building: concept – characteristics – process – allocation procedure – reverse book-building

### **REFERENCE BOOKS:**

1. GURUSAMY S, Financial Services, Tata McGraw Hill
2. GURUSAMY S, Merchant Banking and Financial Services, Tata McGraw Hill
3. Khan M Y, Financial Services, Tata McGraw Hill
4. Kothari, Vinod Lease financing & Hire Purchase including consumer credit, Wadhwa and Company
5. Lee, S J, Venture Capital Manual, Warren Gorham and Lamont Inc, Boston
6. Machiraju, Merchant Banking, Wiley Eastern, New Age International

### **COURSE OUTCOME:**

- Students will be able to understand the structure of financial markets
- Students will be familiarized with the concept of financial management
- Understand the various financial services and their future

## **CORE XXV : PRACTICAL AUDITING**

**SUB CODE:**

**CREDITS:4**

### **COURSE OBJECTIVES:**

- To understand the meaning, objectives and types of audit.
- To identify the techniques and procedures to be followed in an audit.
- To understand the basic qualification, appointment, powers, duties and liabilities of a company auditor according to Companies Act.
- To identify the latest trends and approaches in Information System Audit

### **UNIT I:**

Introduction – Definition – Utility of auditing – Types of audit, Objectives of audit

### **UNIT II:**

Planning and Conduct of Audit – Audit Note Book – Audit Working Papers -Audit Files Internal Control –Characteristics – Evaluation. Internal check – Principles, Advantages & Limitations – Internal check for Cash, Purchases and Sales Internal Audit – Functions – Distinction and interface between internal and statutory auditor.

### **UNIT III:**

Audit Sampling . Vouching of cash transactions-Vouching of Trading Transaction (Purchases, Purchase return, Sales, Sales return).Verification & Valuation of Assets & Liabilities.

### **UNIT IV:**

Company Auditor – Qualification, Disqualification, Appointment, Rights, Duties, Ceiling Limit and Liabilities of an auditor. Professional Ethics.

### **UNIT V:**

Audit Report-characteristics – types of opinion- preparation of report as per CARO rules. Latest Trends in Auditing- Information System Audit.

### **Reference Books:**

1. Dinkar Pagare, Principles and Practices of Auditing, Sultan Chand and Sons, New Delhi
2. S. Vengadamani, Practical Auditing
3. Sharma T.R., Auditing Principles & Problems, Sahitya Bhawan, Agra
4. Kamal Gupta and Ashok Arora, Fundamentals of Auditing, Tata McGraw Hill Publishing Company Ltd., New Delhi

5. B.L.Tandon ,Auditing.

**COURSE OUTCOME:**

- To understand the role of company auditor with reference to rules and regulations of Company Law

## **CORE XXVI: RESEARCH METHODOLOGY**

**SUB CODE:**

**CREDITS:4**

### **COURSE OBJECTIVES:**

- To familiarize with basic of research and research process
- To impart knowledge for enabling students to develop data analytics skill and meaningful interpretation to the data sets so as to solve the business/research problem
- To familiarize with statistical packages such as SPSS and EXCEL

### **UNIT I**

Introduction to research methodology – meaning and purpose – Types of Research; Research design – steps in selection & formulation of a research problem – steps in research

### **UNIT II**

Hypothesis – Types – concept and procedures of testing of Hypothesis – sampling techniques – sampling error and sample size

### **UNIT III**

Measurement & scaling techniques – Data collection – methods – testing validity and reliability

### **UNIT IV**

Processing of data – Editing, coding, classification & tabulation, analysis of data – outline of statistical analysis – elements of processing through computers (Application of SPSS)

### **UNIT V**

Interpretation and Report Writing – meaning & precautions in interpretation, types of reports – style & conventions in reporting – steps in drafting of report

### **Reference Books:**

1. Dr M Ranganatham, Business Research Methods, Himalayas Publishing
2. William C Emory, Business Research Methods, R.D. Irwin. Inc
3. Robert G Murdick, Business Research – Concepts & Practice, International text book Company
4. Kothari C.R., Research Methodology, Vikas Publishing Ltd.
5. Ravilochanan, Research Methodology



**COURSE OUTCOME:**

- Develop understanding on various kinds of research, objectives of doing research, research design and sampling
- Have basic awareness of data-analysis and hypothesis testing procedure
- Students have adequate knowledge on measurement and scaling techniques as well as quantitative data analysis
- Students can write a research report

**PART – IV - VALUE EDUCATION  
SYLLABUS**

**CREDITS: 2**

**III YEAR / V SEM**

**SUBJECT CODE: HAE5Q**

**Objective:**

- To make the student work with the right attitude and standards to face the outside world.
  
- Value Education is a process of increasing the overall character of a student, it also includes character development, personality development and spiritual development, it develops a sensible person with strong character and values.

**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.
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.

### **LEARNING OUTCOMES**

- Students will understand the importance of value-based learning
- Students will emerge as responsible citizens with clear conviction to practice values and ethics in life
- Students will contribute in building a healthy nation

## **VI SEMESTER**

### **CORE XXVII : ACCOUNTING FOR DECISION MAKING**

**SUB CODE:**

**CREDITS:4**

#### **COURSE OBJECTIVES:**

- To understand the basic concepts, scope, functions and importance of Management Accounting
- To understand the various techniques and tools used in analysing accounts
- To evaluate the criteria's used in management accounts for the purpose of decision-making

#### **UNIT I**

Management accounting – Meaning, nature, scope and functions, need, importance and limitations – Management Accounting vs. Cost Accounting. Management Accounting vs. Financial Accounting- Analysis and Interpretation of financial statements – Nature, objectives, essentials and tools. Methods – Comparative Statements, Common Size statement and Trend analysis.

#### **UNIT II**

Ratio Analysis – Interpretation, benefits and limitations. Classification of ratios-Liquidity, Profitability, turnover, capital structure and Leverage.

#### **UNIT III**

Funds flow and Cash flow analysis. Budgets and budgetary control – Meaning, objectives, merits and demerits.

#### **UNIT IV**

Marginal costing (excluding decision making) absorption costing and marginal costing – CVP analysis – Capital Budgeting - Payback, discounted pay back, ARR & IRR methods

#### **UNIT V**

Variance Analysis – material, labour and overhead variances

#### **Reference Books:**

1. SN Maheswari, Management Accounting – Sultan Chand & Sons.
2. Dr A Murthy and Dr S GURUSAMY, Cost Accounting, Tata McGraw Hill
3. RSN Pillai & Bagavati, Management Accounting – S Chand & Co Ltd – New Delhi.

4. Horngren Sunderu Stratton, Introduction to Management Accounting – Pearson Education.
5. T. S. Reddy and Hari Prasad Reddy, Management Accounting, Margham Pulication.

**COURSE OUTCOME:**

- Students will understand the importance of accounts in the process of decision-making
- Evaluate and quantify the differences between Financial accounting, Cost accounting and Management accounting

## **CORE XXVIII: HUMAN RESOURCE MANAGEMENT**

**SUB CODE:**

**CREDITS:4**

### **COURSE OBJECTIVES:**

- To understand the role of HRM in an organization
- Students are empowered to understand the compensation subjects including employee benefits, Incentives and regulations
- To learn to gain competitive advantages through people

### **UNIT I**

Human Resource Management – Nature and Scope of the HRM – Managerial and Operating Functions – Difference between Personnel management and HRM – Human Resource Planning – Recruitment – Selection – Methods of Selection – Use of various Tests – interview techniques in Selections.

### **UNIT II**

Placement and Induction – Training – Methods – Techniques – Identification of Training Needs – Development – Methods – Performance Appraisal – Methods – Promotions and Transfers

### **UNIT III**

Remuneration – Factors determining remuneration – Components of Remuneration – Incentives – Benefits – Motivation – Welfare and Social Security Measures –

### **UNIT IV**

Collective Bargaining – Workers participation in Management – Types – Quality Circles – Management by Objectives – Environment of HRM – HRM as a Profession.

### **UNIT V**

Human Resource Audit – Nature – Benefits – Scope – Approaches

### **Reference Books:**

1. V.S.P.Rao – Human Resource Management
2. Ashwathappa – Human Resource Management
3. Gary Deseler – Human Resource Management
4. L.M.Prasad – Human Resource Management
5. Tripathi – Human Resource Management

**COURSE OUTCOME:**

- Students will understand the basic concepts ,functions and functioning of Human resource department of the organization
- Students will demonstrate the role of HRM in organization
- Understand the importance of employee participation and relation

# **CORE XXIX :SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

**SUB CODE:**

**CREDITS:4**

## **COURSE OBJECTIVES:**

- To provide a broad overview of investment management
- .Emphasis is given to three competing approaches to stock investments- fundamental analysis ,technical analysis and efficient market analysis
- Provide students with basic into the portfolio theory and study various methods of modeling the risk associated with stock investment such as capital asset pricing model and arbitrage pricing theory
- Explored to different avenues of investment

## **UNIT I**

Nature and scope of investment management – investment objectives, constraints – factors – investment process – investment management and portfolio management – factors for investment analysis – impact of economic analysis – impact of industrial analysis role of capital markets.

## **UNIT II**

Understanding the investment environment – sources of investment information – approaches of security analysis – market indicators – security price movements –fundamental analysis – technical-analysis – Dow theory – Random walk theory – efficient market hypothesis – various forms of market efficiency and their implications to security analysis-technical analysis Vs. efficient markets hypothesis – common stock analysis – economic analysis – economic indicators – industry analysis.

## **UNIT III**

Company analysis components – non financial aspects – financial analysis – financial statement – analysis of prospectus – ratio analysis – EPS, UPS dividend yield – payment ratio – ROI, ROCI<Risk return – market risk – interest rate risk – purchasing power risk – business risk – financial risk – measurement of risk.



## **UNIT IV**

Portfolio – portfolio management – portfolio theory – meaning and objectives, traditional and modern portfolio theory. Diversification – Markowitz's approach – portfolio management process-portfolio planning-portfolio analysis-portfolio selection –portfolio evaluation –portfolio revision- various steps involved in the development of portfolio.

## **UNIT V**

Capital market theory – assumptions – risk, investors preference – capital asset pricing model (CAPM) – estimating Betas – significance of betas in portfolio theory – securities market line arbitrage pricing theory-options pricing model-put and call – valuation of various options – futures trading – hedging and forward contracts – Indian stock market and the institutional investors.

### **Reference Books:**

1. Elton, Edwin J., Gruber, Martin J., Brown, Stephen J., Goetzmann, William N., "Modern Portfolio Theory and Investment Analysis", 6<sup>th</sup> Edn, Wiley, 2003.
2. Prasanna Chandra, "Managing Investments", Tata McGraw Hill, New Delhi, 1999.
3. Lee, Cheng F., "Advances in Investment Analysis and Portfolio Management", Publisher: Science & Technology Books.
4. Sidney Cottle, Grahaan & Dadd's Security Analysis, Tata McGraw Hill, 1989.
5. DC Fisher & RJ Jordan, Security Analysis & Portfolio Management, Prentice Hall of India, 1999.

### **COURSE OUTCOME:**

- Students will understand the theoretical and practical background in the field of investments
- Recognize and apply appropriate theories, principles and concepts relevant to security analysis and portfolio management and also analyze and evaluate portfolio performance
- Identify, analyze and draw reasonable conclusions in selecting and presenting information on securities and also analyze investment opportunities in stock market
- Students will be able to invest in less risk and more return securities

## **CORE XXX : ENTREPRENEURIAL DEVELOPMENT**

**SUB CODE:**

**CREDITS:4**

### **COURSE OBJECTIVES:**

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

### **UNIT I:**

Concept of entrepreneurship – definition – traits – types – classification of entrepreneurs – factors influencing entrepreneurship.

### **UNIT II:**

Women entrepreneurs – definition – problems – development of women entrepreneurship – rural entrepreneurship – problems – relationship between rural and urban markets. Strategic Approaches: Niche strategy – Networking - Geographic Concentration

### **UNIT III:**

Search for business idea - sources of project identification – formalities of setting up a UNIT – project selection – project formulation – feasibility analysis – projects report

### **UNIT IV:**

Institutional finance to entrepreneurs – commercial banks – IDBI- IFCI – IIBI – SIDBI – LIC – SIC.

### **UNIT V:**

Entrepreneurial development programme – Role and Relevance – role of government – NGO – SIPCOT, DIC, SIDC, NIESBUD – MSME – TCO – Self employment programmes – SIDO – micro finance - SHG – venture capital

### **Reference Books:**

1. C.B.GUPTA and S.P.SRINIVASAN, Entrepreneurial Development
- 2.. S.S. KHANKA, Entrepreneurial Development

**COURSE OUTCOME:**

- On completion of syllabus student will understand on the basic concepts of entrepreneurship.
- Students will understand various Entrepreneurial development program
- Students will gain knowledge about business and project reports for starting a new ventures on team based.

## **CORE XXXI: INDIRECT TAXATION**

**SUB CODE:**

**CREDITS:4**

### **COURSE OBJECTIVES:**

- To acquaint the students with basic principles underlying the provisions of indirect tax laws and to develop a broad understanding of the tax laws and accepted tax practices
- To give an understanding of the relevant provisions of Goods & Service Tax
- Students will learn to define various aspects of indirect taxes (GST) like, Registration, Concept of Supply etc.
- To expose the students to real life situations involving taxation and to equip them with techniques for taking tax-sensitive decisions

### **UNIT I : Introduction**

History and Objectives of Taxation –Tax Systems in India – Direct & Indirect Taxes –Meaning and Types -Powers of Union and States to levy taxes.

### **UNIT II: GST- Overview & Concepts**

Background behind implementing GST – The need for 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 perCGST Act - Officers as per SGST Act - Jurisdiction - Appointment Powers.

### **UNIT IV: GST- Audit**

Assessment and Audit under GST – Demands and Recovery – Appeals and revision –Advance ruling Offences and Penalties.

### **UNIT V: Customs duty**

The customs 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.

### **REFERENCE BOOKS:**

1. Swetha Jain GST Law&Practice Taxmann Publishers. July 2017 2.V.S.Daty-GST-Input Tax Credit- Taxmann Publishers. 2nd Edition.Aug 2017
- 3.C.A.Anurag Pandey-Law & Practice of GST- Sumedha Publication House 2017
- 4.Dr.Vandana Banger- Beginner's- GuideAadhaya Prakashan Publishers- 2017
- 5.Dr.M.Govindarajan-A Practical Guide-Centax publishers- July 2017.

**E-Resources.**

- [www.gstjockey.com](http://www.gstjockey.com)
- [www.gst.gov.in](http://www.gst.gov.in)
- <http://gstpanacea.com>
- <http://taxheal.com>

**COURSE OUTCOME:**

- Acquire conceptual knowledge of Indirect Tax
- Student will be able to identify and analyze the procedural aspects under different applicable statutes related to indirect taxation
- Student will be able to understand the basic principles underlying the Indirect Taxation Statutes (with reference to Goods & Service Tax)
- Student will be able to examine the method of tax credit, tax exemption, tax deduction, Delivery of goods and services, Tax rates, concept of place of delivery of goods and services and its impact on GST.

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## **PROJECT VIVA-VOCE**

**SUB CODE:**

**CREDITS: 8**

- The students pursue their Project work covering different areas such as Marketing, Human resource Management and Finance in the VI semester.
- Students are given 8 credits for Project and viva voce.

## **INTERNSHIP**

**SUB CODE:**

**CREDITS: 14**

- As a Part of the Academic Curriculum students undergo internship programme for a period of 35 days at the end of II, IV and V semester.
- They submit their Internship report with the details relating to the place of their internship and the nature of work they have done.
- The students get lot of practical exposure when they undergo their internship.
- The students are sent to Manufacturing sectors, Banking companies, Insurance Companies, Chartered Accountancy Firms and IT sectors.
- Students are given 14 credits for Internship.

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# ASSESSMENT PROCEDURE

## THEORY PAPER.S

### EXTERNAL - 75 MARKS

Section A - 20 marks - Answer all the questions (10 questions x 2 marks each)

Section B - 25 marks - Answer all the questions (5 questions x 5 marks each)

Section C - 30 marks - Answer all the questions (2 questions x 15 marks each).

Question No.19 is compulsory questions

### INTERNAL - 25 MARKS

Assignments - 5 marks

Seminar - 5 marks

Attendance - 5 marks

Internal Test - 10marks (Best two test marks out of three)

### EVALUATION STANDARDS FOR INTERNALS

#### ASSIGNMENT

CRITERIA	MARKS
Quality of the content	1
Presentation	1
On time submission	1
Sources Referred	1
Originality of work	1
<b>TOTAL</b>	<b>5 marks</b>

#### SEMINAR

CRITERIA	MARKS
Quality of content delivery	1
Presentation	1
Language fluency	1
Interacting skills	1
Tools used for presentation	1
<b>TOTAL</b>	<b>5 marks</b>

### ATTENDANCE

CRITERIA	MARKS
Above 90%	5
85%-89%	4
80%-84%	3
75%-79%	2
Below 75%	1

## PRACTICAL EXAMINATION.

External — 50 marks (based on program and output)

Internal — 50 marks (25 marks for Model Practical and 25 marks for report presentation)

## PROJECT VIVA — VOCE

External — 50 (based on viva presentation)

Internal — 50 (based on analysis and report)

*G. Anitha*

Dr.G.Anitha  
Head, Department of Commerce – Honours  
Shift- II

*R. Shanthi*

Dr.R.Shanthi  
Principal