

**Punjab Association's  
ANNA ADARSH COLLEGE FOR WOMEN  
Affiliated to the University of Madras  
Re-accredited by NAAC with A+ Grade  
Sec 2(f) under UGC Act**

**DEPARTMENT OF ACCOUNTING & FINANCE (SHIFT I)**

**COURSE HANDOUT**

**LIST OF STAFFS IN THE DEPARTMENT: (Academic Year 2021-22)**

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

## PROGRAMME OUTCOMES

**PO1:** Providing strong understanding on the functioning of business organizations, commercial transactions, specialized operations such as accounting, finance, marketing and taxation by offering a comprehensive curriculum.

**PO2:** Acquire professional knowledge and core competencies by implementing increased analytical and problem-solving skills required for facing dynamic business environment.

**PO3:** Instilling communication skills, interpersonal and soft skills required by the students to interact in a friendly social environment confidently.

**PO4:** Apply the knowledge and skills to thrive on the evolving changes in the job industry.

**PO5:** Sensitizing students to practice ethical, moral and environmental values to be more socially responsible citizens.

### CONTINUOUS INTERNAL ASSESSMENT EXAM RUBRICS

EVALUATION TOOLS	CRITERIA	TOTAL MARKS
Assignment	Content/Originality/Presentation/Schematic Representation and Diagram/Bibliography	25
Seminar	Organisation/Subject Knowledge/Visual Aids/Confidence level/Presentation-Communication and Language	
Participation	Answering Questions/Clearing Doubts/Participating in Group Discussions/Regular Attendance	
Internal examination	Written test (CIA I&II each semester)	

### EXTERNAL EXAMINATION RUBRICS

#### QUESTION PAPER PATTERN

**Time 3 hours**

SUBJECT	MARKS	TOTAL	SPECIAL INSTRUCTION IF ANY
Theory & Accounts	Section A (10 x 2 marks) 10 out of 12 questions	20 marks	Questions in Sec A, B & C shall be in the proportion of 20:80 between Theory and Problems.
	Section B (5 x 5 marks) 5 out of 7 questions	25 marks	
	Section C (3 x 10 marks) 3 out of 5 questions	30 marks	
	<b>TOTAL</b>	<b>75 marks</b>	

**Note: English for Commerce & Management (1 year)- 50:50 between Internal & External examination.**

**COURSE STRUCTURE:****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	Tamil/Other Language Paper – I	6	3	25	75	100
PART-II	<b>BP2-ENG01-Communicative English-I</b>	<b>3</b>	<b>3</b>	<b>50</b>	<b>50</b>	<b>100</b>
PART-III	BGE-CSC01 - Financial Accounting@	6	4	25	75	100
	BAF-DSC02 – Financial Planning & Performance	6	4	25	75	100
	BAF-DSA01 - Business Mathematics-I <b>(OR)</b> BGE-CSC02 - Business Communication	5	5	25	75	100
PART-IV	Basic Tamil / Advanced Tamil / NME*	-	2	25	75	100
	<b>BP4-ECAM01-English for Commerce and Management-I</b>	<b>4</b>	<b>4</b>	<b>50</b>	<b>50</b>	<b>100</b>

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

பாடத்திட்டத்தின் நோக்கம்:

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

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

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

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

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

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

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

பாடத்திட்டம்

பாடப்பகுப்பு

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

## அலகு - 1

### மரபுக்கவிதை

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

### புதுக்கவிதை

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

## அலகு - 2

### நாட்டுப்புற இலக்கியம்

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

## அலகு - 3

### சிறுகதைகள்

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

## அலகு - 4

### நாடகம்

நா.முத்துசாமி - நாற்காலிக்காரர்

## அலகு - 5

### தமிழிலக்கிய வரலாறு

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

4. சிறுகதை, உரைநடை வரலாறு
5. நாடகம் - வரலாறு

அலகு - 6

மொழிப் பயிற்சி

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

கற்றலும் பயன்பாடும்:

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

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

பாடநூல்

சென்னை பல்கலைக்கழகம் (University of Madras)

அடித்தளப் படிப்பு - பகுதி - I தமிழ்

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

தாள் - I - செய்யுள் திரட்டு

(Foundation Course)

Part - 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 - சென்னை பல்கலைக்கழகம் வடிவமைத்த பாடத்திட்டங்கள் ஆகையால் குறிப்புதவி நூல் என்று தனியாக இல்லை.

(Reference book not applicable)

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

**NAME OF THE STAFF: Dr. J. PADMAPRIYA  
CLE1E**

**SUBJECT CODE:**

**SEMESTER**

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

**I. COURSE OBJECTIVES:**

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

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

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

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

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

**LESSONS PRESCRIBED :**

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

**II. FUNCTIONAL HINDI & LETTER WRITING**

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



1. General Correspondence:

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

III. OFFICIAL CORRESPONDENCE:

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

BOOKS FOR  
REFERENCE :

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

UNITISED SYLLABUS

UNIT-I

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

UNIT - II

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

UNIT-III

1. Yuvavon Se

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

#### UNIT-IV

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

#### UNIT-V

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

#### UNIT-VI

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

#### **COURSE OUTCOMES:**

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

## FRENCH PAPER

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

Inst.Hrs : 4

Foundation Course: Paper I-French I

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

In teaching French we aim to

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

### **Prescribed textbook:**

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

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

Unité 2 - Enchanté !

Demander de se présenter - Présenter quelqu'un

Unité 3 - J'adore !

Exprimer ses goûts - Échanger sur ses projets

Unité 4 - Tu veux bien ?

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

Unité 5 - On se voit quand ?

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

Unité 6 - Bonne idée !

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

Outcome :

Learners are able

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

## COMMUNICATIVE ENGLISH-I

**Subject Code: LZ11A**

**Class: I Year**

**Semester: Odd**

**Hours: 90**

### **COURSE OBJECTIVES:**

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

### **SYLLABUS**

#### **Unit I**

Listening and Speaking

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

2. Reading and Writing

- a. Reading short articles – newspaper reports / fact based articles
  - i. Skimming and scanning
  - ii. Diction and tone
  - iii. Identifying topic sentences
- b. Reading aloud: Reading an article/report

c. Journal (Diary) Writing

3. Study Skills - 1

a. Using dictionaries, encyclopaedias, thesaurus

4. Grammar in Context:

Naming and Describing

Nouns & Pronouns

Adjectives

## **Unit II**

1. Listening and Speaking

a. Listening with a Purpose

b. Effective Listening

c. Tonal Variation

d. Listening for Information

e. Asking for Information

f. Giving Information

2. Reading and Writing

1. a. Strategies of Reading:

Skimming and Scanning

b. Types of Reading

Extensive and Intensive Reading

c. Reading a prose passage

d. Reading a poem

e. Reading a short story

2. Paragraphs: Structure and Types

a. What is a Paragraph?

b. Paragraph structure

c. Topic Sentence

d. Unity

e. Coherence

f. Connections between Ideas: Using Transitional words and expressions

g. Types of Paragraphs

### 3. Study Skills II:

Using the Internet as a Resource

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

### 4. Grammar in Context

Involving Action-I

- a. Verbs

Concord

### **Unit III**

#### 1. Listening and Speaking

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

#### 2. Reading and writing

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

#### 3. Grammar in Context:

Involving Action – II

Verbals - Gerund, Participle, Infinitive

Modals

### **Unit IV**

#### 1. Listening and Speaking

- a. Giving and responding to opinions

## 2. Reading and writing

### a. Note taking

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

## 3. Grammar in Context:

Tense

Present

Past

Future

## **Unit V**

### 1. Listening and Speaking

#### a. Participating in a Group Discussion

### 2. Reading and writing

#### a. Reading diagrammatic information

– interpretations maps, graphs and pie charts

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

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

## **COURSE OUTCOMES:**

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

Students will improve their reading fluency skills through extensive reading

## **FINANCIAL ACCOUNTING**

### **OBJECTIVES**

1. To develop an understanding of the framework of accounting concepts, principles, and procedures that governs the format of financial statements.
2. To acquire knowledge on various methods on depreciation and insurance claim.
3. To provide fundamental knowledge of Single entry system and to differentiate single entry system from double entry system.
4. To obtain a solid understanding on the preparation of final accounts, Depreciation Account, Bank Reconciliation Statement and Hire Purchase Trading Account.
5. To prepare hire purchase trading account and to differentiate the hire purchase system from instalment purchase system

### **UNIT I**

#### **Preparation of Financial Statement (20 Hours)**

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

### **UNIT II**

#### **Depreciation and Insurance Claims (20 Hours)**

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

### **UNIT III**

#### **Single entry system (15 Hours)**

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

### **UNIT IV**

#### **Rectification of Errors and Bank Reconciliation Statement (20 Hours)**

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



## UNIT V

### Hire Purchase and Instalment System (15 Hours)

Hire Purchase System- Default and repossession-Hire purchase trading account

Instalment System-Calculation of Profit.

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

1. Understand the elements, uses, and limitations of financial statements. Preparation of Profit and Loss account and Balance Sheet.
2. Briefly explained the various types of Depreciation. Preparation of Depreciation Account.
3. Illustrate and apply the accounting principles for rectifying error and preparing the Bank Reconciliation Statement.
4. Understands the difference between the Single Entry and Double Entry System and preparation of Profit and Loss Account and Statement of Affairs.
5. Preparation of Hire Purchase Trading Account and Instalment Purchase System.

### REFERENCE BOOKS

1. Lt Bhupinder – principles of Financial Accounting – CENGAGE, New Delhi
2. Jain & Narang, Financial Accounting, Kalyani Publishers, NewDelhi
3. Reddy, T.S & Murthy,A. Financial Accounting, Margham, Publications, Chennai.

### MAPPING – COURSE OUTCOME WITH PROGRAMME OUTCOME

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	S	S	S	S	S
CO4	S	S	S	M	S
CO5	S	S	M	S	S

Key : S- Strong; M-Medium; L-Low

## **FINANCIAL PLANNING AND PERFORMANCE**

### **COURSE OBJECTIVES-**

- 1.To understand the strategic planning and recall the models of strategic planning with the process.
- 2.To understand forecasting, classify the forecasting techniques and various types of budgets were used the most suited to the organization
- 3.To explain the importance and use of the standard cost system and to analyze performance by using flexible budgets and compare actual results to planned results.
- 4.To understand type of centers and transfer pricing
- 5.To explain the propose of performance measures and discuss key performance indicators.

### **UNIT-1 STRATEGICS OF PLANNING**

Analysis of external & internal factors affecting strategy- long term mission & goals- Alignment of Tactics with long term strategic goals- Strategic planning models & analytical technique-characteristics of successful strategic planning process

### **UNIT-2 BUDGETING & FORECASTING**

Operation & performance goal-Characteristic of successful budget process- resource allocation-regression analysis- learning curve analysis- expected value- annual business plans (master budget) project budgeting- Activity based budgeting-Zero based budgeting- Continuous (rolling budget) flexible budgeting- Annual project plan & supporting schedule- Operational budgets-financial budget- capital budget- perform income- statement projection-cash flow projection.

### **UNIT-3 COST & VARIANCE ANALYSIS**

Comparison of actual to planned results- use of flexible budget to analyze performance-management by exception-use of standard cost system- analysis of variation from standard cost expectation.

### **UNIT-4 RESPONSIBILITY CENTERS & REPORTING SEGMENTS**

Types of profitability centers- transfer pricing- reporting of organizational segments

### **UNIT-5 PERFORMANCE MEASURES**

Product profitability analysis-business unit profitability analysis-customer profitability analysis-return on investment-residual income-investment based issues-key perform indicator (KPI)-Balance scorecard approach

### **RECOMMENDED TEXT BOOKS:**

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

### **REFERENCE BOOKS:**

1. Strategic Management and Business Policy: Globalization, Innovation and Sustainability; Thomas Wheelen, J. David Hunger, Alan N. Hoffman, and Chuck Bamford; Pearson.

2. Cost Management: A Strategic Emphasis; Edward Blocher, David Stout, Paul Juras, and Gary Cokins; McG raw Hill
3. Cost Accounting: A Managerial Emphasis; Charles Homgren, Srikant Datar, and Madhav Rajan; Pearson
4. Quantitative Methods for Business; David Anderson, Dennis Sweeney, Thomas Williams, Jeffrey Camm, and James Cochran; Cengage Learning

**COURSE OUTCOMES-**

On the successful completion of the course.

1. Students will be able to understand the concept of strategic plans.
2. Students will be knowledgeable of forecasting techniques and analyzing various budgets.
3. Understand the importance of cost system in organization
4. Students able to understand the fundamentals and type of responsibility centers established by companies
5. Students able to understand the performance measures, Key perform indicator and Balance scorecard approach helps to assess the performance of the company

**MAPPING-COURSE OUTCOME WITH PROGRAMME OUTCOME-**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	S	S
<b>CO2</b>	S	S	M	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	M	S	S
<b>CO5</b>	S	S	S	M	S

**KEY: S- STRONG, M- MEDIUM/MODERATE, L-LOW**

## **BUSINESS COMMUNICATION**

### **OBJECTIVES**

1. To make the students to understand the basic concepts of communication and their importance in different forms of business
2. To equip the students in writing different forms of business correspondence, reports and enhancing their speaking skills
3. To provide fundamental knowledge on drafting business letters.
4. To acquire knowledge on meeting, agenda and minutes.
5. To provide fundamental knowledge on modern forms of communication

### **SYLLABUS**

#### **UNIT I (20 Hours)**

##### **Communication**

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

#### **UNIT II (20 Hours)**

##### **Business Letters**

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

#### **UNIT III (15 Hours)**

##### **Correspondence**

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

#### **UNIT IV**

##### **Reports and Meetings (15 Hours)**

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

#### **UNIT V (20 Hours)**

##### **Forms of Communication**

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

### **COURSE OUTCOMES**

1. Explain the different terms in Business Communication
2. Describe the hints for drafting different forms of business correspondence.
3. Illustrate the different forms of business correspondence.
4. Preparation of Minutes, Agenda and Repot of Meeting.
5. Acquire knowledge of Modern Forms of Communication.

### **REFERENCE BOOKS**

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

### **MAPPING – COURSE OUTCOME WITH PROGRAMME OUTCOME**

<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	S	M
<b>CO2</b>	S	S	M	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	M	S
<b>CO5</b>	S	S	S	S	M

Key : S- Strong; M-Medium; L-Low

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

**Subject Code: PZ1CA**

**Class: I Year**

**Semester: Odd**

**Hours: 30**

### **OBJECTIVES:**

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

### **UNIT 1: COMMUNICATION**

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

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

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

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

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

### **UNIT 2: DESCRIPTION**

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

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

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

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

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

### **UNIT 3: NEGOTIATION STRATEGIES**

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

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

**Reading:** Longer Reading text.

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

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

### **UNIT 4: PRESENTATION SKILLS**

**Listening:** Listening to lectures.

**Speaking:** Short talks.

**Reading:** Reading Comprehension passages

**Writing:** Writing Recommendations- Interpreting visuals and inputs

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

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

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

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

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

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

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

**LEARNING OUTCOMES:**

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

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

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

**References:**

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

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

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

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

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

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

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

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

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

**BCE-NME1C**  
**HTML I YEAR / SEM I**

**OBJECTIVE:**

- This course introduces to the tags used in HTML

**OUTCOMES:**

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

**UNIT I:**

Introduction :Web Basics: What is Internet – Web browsers – What is Web page HTML

Basics:Understanding tags.

**UNIT II:**

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

**UNIT III:**

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

**UNIT IV:**

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

**UNIT V:**

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

**RECOMMENDED TEXTS:**

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

**REFERENCE BOOKS:**

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

**WEB REFERENCE:**

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



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

அடிப்படைத் தமிழ் - முதல் பருவம்

பாடத்திட்டத்தின் நோக்கம் (Objective)

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

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

பாடத்திட்டம் - முதல் பருவம் (SYLLABUS)

அலகு - 1.

எழுத்துகள்

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

எழுத்து

அலகு - 2

சொற்கள்

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

அலகு -3.

தொடரமைப்பு

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

அலகு -4.

பிழை நீக்கம்

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

அலகு - 5

எண்கள், உறவுப் பெயர்கள், வாழ் இடங்களும், பொருள்களும்

அலகு - 6

அறிமுகம்

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

### பாடத்திட்டத்தின் பயன்கள் (Subject Outcome)

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

### பாட நூல

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

### Reference book

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

சென்னைப் பல்கலைக்கழகம்

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

பாடத்திட்டத்தின் நோக்கம் (Objective)

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

பாடத்திட்டம் (SYLLABUS)

பாடப்பகுப்பு

I.இலக்கியம்

II.அதைச் சார்ந்த தமிழிலக்கிய வரலாறு

III.மொழிப் பயிற்சி

அலகு -1

நாட்டுப் புறப்பாடல்

1. பஞ்சம். 2. மானம் விடிவதெப்போ?

அலகு -2

புனை கதை

- 1."கட்டை விரல்"-சி.என்.அண்ணாதுரை

அலகு -3

புதுக்கவிதை

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

அலகு - 4.

மொழித்திறன்

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

பாடத்திட்டத்தின் பயன்கள் (Subject Outcome)

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

பாட நூல்

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

Reference book

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

(Reference book not applicable)

SEMESTER II

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART-I	Tamil/Other Language Paper – II	6	3	25	75	100
PART-II	<b>BP2-ENG02-Communicative English-II</b>	<b>3</b>	<b>3</b>	<b>50</b>	<b>50</b>	<b>100</b>
PART-III	BGE-CSC03 - Advanced Financial Accounting@	6	4	25	75	100
	BGE-CSC04 - Principle of Management@	6	4	25	75	100
	BAF-DSA2A - Business Mathematics–II ( <b>OR</b> ) BAF-DSA2B – Financial Analytics and Control	5	5	25	75	100
PART-IV	Basic Tamil / Advanced Tamil / NME*	-	2	25	75	100
	<b>BP4-ECAM02-English for Commerce and Management-II</b>	<b>4</b>	<b>4</b>	<b>50</b>	<b>50</b>	<b>100</b>

சென்னைப் பல்கலைக்கழகப் பாடத்திட்டம்

பொதுத் தமிழ் - முதலாமாண்டு - இரண்டாம் பருவம் (second semester)  
நோக்கும் கற்றல் பயன்பாடும் (2021 - 2022)

Objective - Syllabus - Out come (2021 -2022)

பாடத்திட்டத்தின் நோக்கம்

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

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

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

பாடத்திட்டம்

(SYLLABUS)

I.இலக்கியம்

II.அதைச் சார்ந்த தமிழிலக்கிய வரலாறு

III.மொழிப் பயிற்சி

அலகு 1

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

அலகு 2

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

அலகு 3

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

அலகு 4

1. பத்துப்பாட்டு - முல்லைப்பாட்டு

அலகு 5

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

## II தமிழிலக்கிய வரலாறு

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

## III மொழிப் பயிற்சி

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

### பாடத்திட்டத்தின் பயன்கள்

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

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

### பாடநூல்

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)

### FOUNDATION COURSE IN HINDI COURSE OBJECTIVES AND COURSE OUTCOMES

**ACADEMIC YEAR 2020-2021**

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

**SUBJECT CODE: CLE2G**

**YEAR/SEMESTER: I YR/ II 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 of 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 vocabulary.

**I YEAR – II SEMESTER**

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

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

Edited By: Devendra Raj Ankur, Mahesh Aanand

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

**LESSONS PRESCRIBED :**

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

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

**SWARNA MANJARI Edited by:**

Dr. Chitti. Annapurna

Rajeswari Publications

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

T. Nagar, Chennai – 600 017.

**LESSONS PRESCRIBED :**

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

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

1. Prayojan Moolak Hindi : Dr. Syed Rahamathulla

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



2. Anuvad Abhyas Part III Dakshin Bharat Hindi Prachar Sabha T. Nagar, Chennai -17.

## **UNITISED SYLLABUS**

### **UNIT – I**

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

### **UNIT – II**

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

### **UNIT-III**

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

### **UNIT-IV**

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

### **UNIT-V**

1. Translation Practice. (English to Hindi)

## **COURSE OUTCOMES:**

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

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

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

### **Objectives**

In teaching French we aim to

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

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

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

-make them more accepting of people who differ from them

#### **Prescribed textbook:**

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

Unité 7 - c'est où ?

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

Unité 8 - N'oubliez pas !

Exprimer l'obligation ou l'interdit - Conseiller

Unité 9 - Belle vue sur la mer !

Décrire un lieu - situer - se situer dans le temps

Unité 10 - Quel beau voyage !

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

Unité 11 - oh! Joli!

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

Unité 12 - Et après ?

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

#### **Outcome :**

Learners are able

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

## **COMMUNICATIVE ENGLISH-II**

**Subject Code: LZ12A**

**Class: I B A ENGLISH**

**Semester: EVEN (II)**

**COURSE OBJECTIVES:**

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

**SYLLABUS**

**Unit I**

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

**Unit II**

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

1. Reading and Writing

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

b. Reading poetry

b.i. Reading aloud: (Intonation and Voice

Modulation)

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

3. Word Power

Idioms & Phrases

Grammar in Context Conjunctions and Interjections

### **Unit III**

1. Listening and Speaking

a. Listening to Ted talks

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

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

a. Writing emails of complaint

b. Reading aloud famous speeches

3. Word Power

a. One Word Substitution

Grammar in Context: Sentence Patterns

### **Unit V**

1. Listening and Speaking

a. Informal interview for feature writing

b. Listening and responding to questions at a formal interview

2. Reading and Writing

a. Writing letters of application

b. Readers' Theatre (Script Reading)

c. Dramatizing everyday situations/social issues through

skits. (writing scripts and performing)

3. Word Power

a. Collocation

Grammar in Context: Working With Clauses

**COURSE OUTCOMES:**

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

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

**Reference- websites and Links**

**Source:**

<https://www.thehindu.com/opinion/open-page/the-case-forthe-samosa-as-national-snack/article2384690.ece>

1. Sundar Pichai Inspirational Video [https://www.youtube.com/watch?v=m050iy5\\_2ng](https://www.youtube.com/watch?v=m050iy5_2ng)
2. BTS speech at the United Nations <https://www.youtube.com/watch?v=oTe4f-bBEKg>
3. [https://www.poetryfoundation.org/poems/browse#page=1&sort\\_by=recently\\_added&filter\\_poetry\\_audio=1](https://www.poetryfoundation.org/poems/browse#page=1&sort_by=recently_added&filter_poetry_audio=1)
4. The Book in My Hand (by Ramachandra Guha). <https://www.thehindu.com/books/The-book-in-myhand/article16443755.ece>
5. Coordinates of Safety. <https://www.thehindu.com/opinion/oped/Coordinates-of-safety/article16643102.ece>
6. [https://rpo.library.utoronto.ca/glossary#letter\\_m](https://rpo.library.utoronto.ca/glossary#letter_m)

## **OBJECTIVES**

1. To analyse the difference between wholesale profit and retail profit in branch accounts.
2. To identify the basis of allocation of expenses in departmental accounts
3. To provide fundamental knowledge on partnership.
4. To enable the students to apply the conceptual principles and to develop an expertise in handling the accounts and thereby to increase their level of understanding about Partnership firms & Insolvency
5. To explain the Objectives and uses of financial statements for users and role of accounting standards.

### **Unit I (20 Hours)**

#### **Branch Accounts**

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

### **Unit II (15 Hours)**

#### **Departmental Accounts**

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

### **Unit III (20 Hours)**

#### **Partnership Accounts**

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

### **Unit IV (20 Hours)**

#### **Partnership Accounts**

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

### **Unit V (15 Hours)**

#### **Accounting Standards for financial reporting**

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

## OUTCOMES

1. Calculation of Branch accounts Wholesale profit and Retail Profit
2. Interpret the basic allocation of expenses in Department accounts and explain the Inter Department transfer at Cost or Selling price
3. Interpret the financial result after admission, retirement and death of a partner and explain different accounting policies. Define & examine the accounting principles, underlying financial statements and their implementation in partnership firms.
4. Demonstrate the various lists in the preparation of statement of affairs when an individual is insolvent & list out the items for deficiency account. Discuss the case Garner Vs. Murray and solve problems relating to insolvency of partners.
5. Explain the objectives and requirements of Ind AS and IFRS.

## REFERENCE BOOKS

1. Gupta, R. L & Gupta, V. K, Advanced Accounting, Sulthan Chand & Sons, New Delhi.
2. Jain & Narang, Financial Accounting, Kalyani Publishers, New Delhi.
3. Reddy, T. S & Murthy, A. Financial Accounting, Margham Publications, Chennai.
4. Shukla & Grewal, Advanced Accounting, S. Chand & Co., New Delhi.

## MAPPING – COURSE OUTCOME WITH PROGRAMME OUTCOME

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	M	S	S
CO4	S	S	S	M	M
CO5	S	S	S	M	M

Key : S- Strong; M-Medium; L-Low

## PRINCIPLES OF MANAGEMENT

## **OBJECTIVES**

1. To provide fundamental knowledge on the concept of Management.
2. To understand about the planning, Policies and Decision making.
3. To acquire the knowledge of Organisation.
4. To identify the difference between Authority and Responsibility.
5. To apply the techniques of co-ordination and control

## **SYLLABUS**

### **Unit I**

#### **Introduction**

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

### **Unit II**

#### **Planning**

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

### **Unit III**

#### **Organization**

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

### **Unit IV**

#### **Authority and Responsibility**

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

### **Unit V**

#### **Direction Co-ordination & Control**

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



## **COURSE OUTCOME**

On the successful completion of the course, students will be able to

1. Understand the basic concept of management
2. Examine the concept of planning, policies and decision making
3. Understand how to apply organization principles
4. Interpret the difference between the authority and responsibility
5. Apply the techniques of direction and control

### **TEXT BOOK:**

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

### **REFERENCE BOOKS:**

1. Tripathi,P.C.&Reddy,P.N.PrinciplesofManagements,TataMcGrawHill,NewDelhi.
2. Jayasankar,J. Business Management, Margham Publication, Chennai.
3. Sundar,K.PrinciplesofManagement,VijayNicoleImprintsPvt.Ltd.,Chennai

## **MAPPING – COURSE OUTCOME WITH PROGRAMME OUTCOME**

<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>C01</b>	S	S	S	S	M
<b>C02</b>	S	S	S	S	M
<b>C03</b>	S	S	S	S	S
<b>C04</b>	S	S	S	M	M
<b>C05</b>	S	S	S	M	M

Key : S- Strong; M-Medium; L-Low

## **ALLIED-II(B) : FINANCIAL ANALYTICS AND CONTROL COURSE OBJECTIVES:**

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

#### **UNIT I:**

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

#### **UNIT II:**

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

#### **UNIT III:**

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

#### **UNIT IV:**

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

#### **UNIT V:**

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

#### **LEARNING OUTCOMES:**

1. Students can understand the basics of information systems and data governance
2. Students can apprehend Business Intelligence and data mining techniques
3. Application of cost measurement concepts
4. Students can understand the supply chain management and business process improvement
5. Students gain knowledge on system controls and security measures for internal financial controls.

#### **REFERENCE BOOKS:**

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

2. Cost Accounting: A Managerial Emphasis; Charles Homgren, Srikant Datar, and Madhav Rajan; Pearson
3. Core Concepts of Accounting Information Systems; Mark Simkin; Wiley

**MAPPING-COURSE OUTCOME WITH PROGRAMME OUTCOME**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO1	S	S	M	M	S
CO2	S	S	S	M	M
CO3	S	M	S	S	M
CO4	S	S	S	S	M
CO5	S	M	M	M	S

Key: S-Strong, M-Medium/Moderate, L-Low

**Subject: PROFESSIONAL ENGLISH FOR COMMERCE & MANAGEMENT**

**Subject Code: PZ1CB**

**Class: I Year**

**Semester: EVEN**

**Hours: 30**

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

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

**Unit 1- Communicative Competence**

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

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

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

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

**Unit 2 - Persuasive Communication**

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

**Speaking: debates** – Just-A Minute Activities

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

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

### **Unit 3- Digital Competence**

**Listening** to interviews (subject related)

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

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

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

**Writing:** Creating Web Pages

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

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

### **Unit 4 - Creativity and Imagination**

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

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

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

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

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

**Speaking:** Short academic presentation using PowerPoint

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

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

Capitalization (use of upper case)

### **Outcomes of the Course.**

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

- Attend interviews with boldness and confidence.

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

**References:**

[https://www.learnalberta.ca/content/eslapb/about\\_communicative\\_competence.html](https://www.learnalberta.ca/content/eslapb/about_communicative_competence.html)

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

[https://helda.helsinki.fi/bitstream/handle/10138/154423/Ilom\\_ki\\_etal\\_2011\\_What\\_is\\_digital\\_competence.pdf?sequence=1](https://helda.helsinki.fi/bitstream/handle/10138/154423/Ilom_ki_etal_2011_What_is_digital_competence.pdf?sequence=1)<https://newbluefx.com/blog/create-vlogs-9-easy-step>

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

**OBJECTIVE:**

- This course introduces to the programming in HTML

**OUTCOME:**

- To implement modern Web pages with HTML

**LIST OF EXERCISES:**

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

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

பாடத்திட்டத்தின் நோக்கம் (Objective)

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

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

அலகு -1.

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

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

அலகு - 2.

நீதிக் கதைகள்

1. பீர்பால் கதை, 2. பரமார்த்த குரு கதை

அலகு - 3.

அறிமுகம் அ. தமிழ் இலக்கிய வரலாறு - இலக்கியங்கள் புலவர்கள்  
ஆ. தமிழக வரலாறு - வரலாற்றுச் சின்னங்கள்- சுற்றுலாத்தலங்கள்-  
அலுவலகப் பெயர்கள் இ. பழமொழிகள்.

பாடத்திட்டத்தின் பயன்கள் (Subject Outcome)

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

பாட நூல்

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

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

(Reference book not applicable)



சிறப்புத்தமிழ் - நோக்கும் கற்றல் பயன்பாடும்  
அண்ணா ஆதர்ஷ் மகளிர் கல்லூரி, சென்னை  
தமிழ்த்துறை  
(முதலாமாண்டு (2021 -2022)  
சிறப்புத் தமிழ் - இரண்டாம்பருவம்  
பாடத்திட்டத்தின் நோக்கம் (Objective)

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

பாடத்திட்டம் (SYLLABUS)

பாடப்பகுப்பு

I.இலக்கியம்

II.அதைச் சார்ந்த தமிழிலக்கிய வரலாறு

III.மொழிப் பயிற்சி

அலகு - 1

கட்டுரை

1. பெண்ணின் பெருமை-திரு.வி.க

அலகு -2.

செய்யுள்

1. புறநானூறு - அ. கெடுகசிந்தை-ஓக்கூர் மாசாத்தியார்,

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

ஈ. திருக்குறள் - வான் சிறப்பு முழுமையும்

உ. சிலப்பதிகாரம் - மங்கல வாழ்த்துப் பாடல்

ஊ. திருவாசகம் - வேண்டத்தக்கது

எ. திருவாய்மொழி - உயர்வற

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

ஐ. சீறாப்புராணம் - வானவர்க்கும்

ஓ. பாரதியார்- நல்லதோர்வீணை

அலகு -3.

இலக்கிய வரலாறு

பாடம் தழுவிய இலக்கிய வரலாறு

அலகு -4.

மொழிபெயர்ப்பு

ஆங்கிலப் பகுதியைத் தமிழாக்கம் செய்தல்

பாடத்திட்டத்தின் பயன்கள் (Subject Outcome)

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

பாட நூல்

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

Reference book

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

**SEMESTER III**

<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 III	BAF-CSC05 - Corporate Accounting@	6	4	25	75	100
	BAF-DSC06 - Financial Reporting	5	4	25	75	100
	BGE-CSC07 - Banking Theory Law and Practice@	5	4	25	75	100
	BGE-CSC08 – Marketing@	5	4	25	75	100
	BGE-CSA3A - Business Statistics@ <b>(OR)</b> BGE-CSA3B - Rural Economics@	6	5	25	75	100
PART IV	Environmental Studies	1	<b>Examination will be held in Semester IV</b>			
	Soft Skills	2	3	50	50	100

## **CORPORATE ACCOUNTING**

### **OBJECTIVES**

1. To provide the students with an understanding of accounting procedure for issue of shares and Redemption of Preference shares.
2. To make the students understand the applications of Accounting Transactions in issue and redemption of debentures, Profit prior to incorporation and underwriting.
3. To prepare the profit & loss account and balance sheet in final accounts.
4. To understand the valuation of goodwill and shares.
5. To prepare the final accounts of insurance Companies.

### **SYLLABUS**

#### **UNIT – I Share Capital**

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

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

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

#### **UNIT – III Final Accounts**

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

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

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

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

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

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

### **COURSE OUTCOME**

1. The students will be able to understand the procedures for issue of shares and redemption of preference shares.
2. Understand the issue and redemption of debentures, profit prior to incorporation and underwriting.
3. Prepare the profit & loss account and balance sheet in final accounts.
4. Understand the concept of valuation of goodwill and shares.

5. Able to prepare the profit and loss account and balance sheet of life insurance companies.

**REFERENCE BOOKS:**

1. Jain, S.P. & Narang K.L., Advanced Accounts – Kalyani Publishers.
2. Reddy, T.S & Murthy, A, Corporate Accounting, Margham Publications, Chennai.
3. Shukla, M.C. & Grewal, J.S, Advanced Accounts, S.Chand and Company, NewDelhi
6. Raj Kumar Sah - Concepts Building Approach to Corporate Accounting - CENGAGE , New Delhi.
7. Gupta, R.L.&Radhaswamy ,M., Advanced Accounts, Sulthan Chand &Sons, New Delhi.

**WEB RESOURCE:**

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

**MAPPING – COURSE OUTCOME WITH PROGRAMME OUTCOME**

<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	S	M	S	S	S
CO4	S	S	S	M	S
CO5	S	S	M	S	S

Key : S- Strong; M-Medium; L-Low

## **FINANCIAL REPORTING**

### **COURSE OBJECTIVES**

1. To familiarise students with the disclosure of information in financial statements and educate the students on the need for financial analysis and interpretation.
2. To understand different types of performance measurement systems in accounting used in financial control systems.
3. To gain knowledge about the treatment of cash and current assets globally.
4. To appreciate the global practices in valuation of intangible assets.
5. To provide a strong framework on equity transaction.

### **SYLLABUS**

#### Unit I Financial Statements (per US GAAP and IFRS)

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

#### Unit II Revenue Recognition (per US GAAP and IFRS)

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

#### Unit III Current Assets and Current Liabilities (per US GAAP and IFRS)

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

#### Unit IV Asset Valuation and Valuation of Liabilities (per US GAAP and IFRS)

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

#### Unit V Equity transactions (per US GAAP and IFRS)

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

### **COURSE OUTCOMES**

1. Able to identify and evaluate financial statements.
2. Describe how the rules of corporate financial reporting effect the application of standards.

3. Identify assumptions, evaluate statements in terms of evidence, to detect false logic or reasoning, to identify implicit values of current assets.
4. Have the ability to interpret information based on scientific analysis.
5. Integrate theoretical knowledge on equity transaction.

#### **REFERENCE BOOKS**

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

#### **MAPPING-COURSE OUTCOME WITH PROGRAMME OUTCOME**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO1	S	M	S	M	S
CO2	M	S	M	S	M
CO3	M	M	S	M	M
CO4	S	S	M	M	M
CO5	M	M	M	S	S

Key: S-Strong, M-Medium/Moderate, L-Low

## **BANKING THEORY LAW AND PRACTICE**

### **OBJECTIVES**

- To know the concepts of banking and its regulations.
- To understand the concept of Cooperative banks and important banking committees.
- To understand the E banking concept and its services.
- To gain knowledge on various types of bank accounts and its features.
- To understand the negotiable instrument act and laws relating to cheques.

### **UNIT-I (20 Hours)**

#### **Introduction to Banking**

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

### **UNIT-II (20 Hours)**

#### **RBI**

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

### **UNIT-III (15 Hours)**

#### **E-Banking**

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

### **UNIT IV (20 Hours)**

#### **Bank Account**

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

### **UNIT-V (15 Hours)**

**Endorsement** Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person- Endorsement by legal representative –Negotiation bank-effect of endorsement-Rules regarding endorsement. Paying banker-Banker’s duty- Dishonoring of Cheques-Discharge of



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

### **COURSE OUTCOME**

1. Acquire the concepts of Banking theory and its regulations
2. Understand the basic knowledge about banking functions.
3. Expertise in various E-banking services
4. Acquire knowledge of differ types of bank accounts
5. Identify the various kinds of Endorsement

### **Mapping with Programme Outcomes**

<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1.</b>	S	M	S	S	S
<b>CO2.</b>	S	S	M	S	S
<b>CO3.</b>	S	S	S	S	S
<b>CO4.</b>	S	M	S	S	S
<b>CO5.</b>	S	S	S	M	S

S- Strong; M-Medium; L-Low

# MARKETING

## COURSE OBJECTIVES

1. To introduce core concepts of marketing.
2. To familiarize the concept of market segmentation & consumer behaviour in marketing.
3. To impart knowledge on components of Marketing Mix
4. To study the role of channels of distribution and determine the various methods of promotion in marketing.
5. To understand the marketing environment and recent trends in the marketing system.

## SYLLABUS

### Unit I

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

### Unit II

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

### Unit III

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

### Unit IV

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

### Unit V

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

## COURSE OUTCOMES

1. Analyze the relevance of marketing terminologies, concepts, functions, theories, and classifications.
2. Integrate Segmentation, Targeting and Positioning to create, capture, and deliver value to consumers through the application of universal Consumer behavior theories.
3. Formulate the product and price mix based on the business situation, management resolution and ethical solution to serve consumer needs.
4. Develop a marketing plan to generate better sales and profits through cutting edge promotion techniques and unique distribution methods for business sustainability.
5. Outline the innovative and digital tools to develop marketing strategies for the new age consumer.

## REFERENCE BOOKS

1. Dawn iacobucci , Anupama Vohra – Marketing Management – CENGAGE, New Delhi.
2. Marketing Management by Rajan Saxena
3. Principles of Marketing by Philip Kotler

## MAPPING-COURSE OUTCOME WITH PROGRAMME OUTCOME

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	M
CO2	M	S	M	S	M
CO3	M	M	S	M	S
CO4	S	S	M	S	M
CO5	M	M	M	M	S

Key: S-Strong, M-Medium/Moderate, L-Low

## **BUSINESS STATISTICS**

**SUB CODE:CZ33A**

### **COURSE OBJECTIVES**

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

### **SYLLABUS**

#### **UNIT-I**

##### **INTRODUCTION**

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

#### **UNIT-II**

##### **MEASURES OF CENTRAL TENDENCY AND MEASURES OF VARIATION**

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

#### **UNIT-III**

##### **CORRELATION AND REGRESSION ANALYSIS**

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

#### **UNIT- IV**

##### **TIME SERIES**

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

#### **UNIT-V**

##### **INDEX NUMBERS**

Meaning and Types of Index Numbers-Problems in Construction of Index Numbers- Methods of Construction of Price and Quantity Indices- Test of Adequacy- Errors in Index Numbers- Chain

Base Index Numbers- Base Shifting -Splicing -Deflation -Customer Price Index and Its Uses-  
Statistical Quality Control

### **COURSE OUTCOMES**

1. Enabling the Students to know the methods of presenting the data graphically
2. Making the Students acquire the knowledge of various Statistical tools
3. Making the Students understanding the various future prediction techniques and draw inferences in business
4. Developing a comparison knowledge to apply the apt tool to study the business behaviours
5. Enlightening the students with basics of Statistical Analysis of collected data.

### **REFERENCE BOOKS**

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

### **MAPPING-COURSE OUTCOME WITH PROGRAMME OUTCOME**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO1	S	S	M	M	S
CO2	S	S	S	S	M
CO3	S	S	S	M	M
CO4	S	S	S	S	S
CO5	S	S	M	M	S

Key: S-Strong, M-Medium/Moderate, L-Low

## **ENVIRONMENTAL STUDIES PROGRAMME**

### **Ability Enhancement Compulsory Courses (AECC- Environmental Studies)**

**Syllabus with effect from the academic year 2018-2019  
( i.e. for batch of candidates admitted to the course from the academic  
year 2017-18)**

**Credits: 2 II Year / III/IV Sem.**

#### **Objectives:**

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

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

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

#### **Unit 2 : 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 landuse change: Land degradation, soil erosion and desertification.

Deforestation : Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations.

Water : Use and over –exploitation of surface and ground water, floods, droughts, conflicts over water ( international and inter-state).

Energy resources : Renewable and non renewable energy sources, use of alternate energy sources, growing energy needs, case studies.

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

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

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

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

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

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

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

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

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

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

#### **(Equal to 5 Lectures)**

#### **OUTCOME:**

- Articulate the interconnected and interdisciplinary nature of environmental studies.
- Demonstrate an integrative approach to environmental issues with a focus on sustainability.

- Use critical thinking, problem-solving, and the methodological approaches of the social sciences, natural sciences, and humanities in environmental problem solving.
- Communicate complex environmental information to both technical and non-technical audiences.
- Understand and evaluate the global scale of environmental problems; and
- Reflect critically on their roles, responsibilities, and identities as citizens, consumers and environmental actors in a complex, interconnected world.

### **SUGGESTED READINGS:**

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

Glesson, B. and Low, N.(eds.)1999. Global Ethics and Environment, London, Routledge.

### **MAPPING-COURSE OUTCOME WITH PROGRAMME OUTCOME**

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	M	S	S	S	S
CO3	M	M	S	S	S
CO4	S	S	S	S	S
CO5	M	M	M	M	S

Key: S-Strong, M-Medium/Moderate, L-Low



**UNIVERSITY OF MADRAS**  
**Syllabus for Courses on Soft Skills**  
**Common to all UG and 5 year Integrated**  
**Programmes of the Affiliated Non-autonomous Colleges**  
**(w.e.f 2013-14)**  
**COMPUTING SKILLS – LEVEL - I**

**Objective:**

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

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

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

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

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

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

**References :**

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

**Course Outcome:**

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

**SEMESTER IV**

<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-III	BGE-CSC09 - Advanced Corporate Accounting@	6	4	25	75	100
	BAF-DSC10 – Corporate & Business Law	5	4	25	75	100
	BAF-DSC11 – Working Capital Management	5	4	25	75	100
	BGE-CSC12 - Indirect Taxation@	5	4	25	75	100
	BGE-CSA4A - Elements of Operations Research@ <b>(OR)</b> BGE-CSA4B - International Economics@	6	5	25	75	100
	Environmental Studies	1	2	25	75	100
	Soft Skills	2	3	50	50	100

## **ADVANCED CORPORATE ACCOUNTING**

### **OBJECTIVES**

1. To provide the students with an understanding of accounting procedure for corporate restructuring.
2. To make the students understand the applications of Accounting Transactions in Corporate Sector.
3. To prepare the liquidators final statement of accounts
4. To understand Preparation of Consolidated Final Statement of Accounts.
5. To prepare the Accounting For Banking Companies.

### **UNIT I**

#### **Internal Reconstruction**

Meaning - Alteration of share capital – Accounting Procedures.

### **UNIT II**

#### **Amalgamation, Absorption & External Reconstruction**

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

### **UNIT III**

#### **Liquidation**

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

### **UNIT IV**

#### **Consolidation**

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

### **UNIT V**

#### **Accounting For Banking Companies**

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

## COURSE OUTCOME

1. The students will be able to understand the procedures of corporate restructuring and to prepare the various accounting statements
2. Construction of financial statements for Banking companies as per the prescribed format.
3. Develop the external reconstruction methods and business amalgamation.
4. Understand the concept of holding and subsidiary companies.
5. Able to prepare the profit and loss account and balance sheet of Banking companies.

## REFERENCE BOOKS:

1. Jain, S.P. & Narang K.L., Advanced Accounts – Kalyani Publishers.
2. Reddy, T.S & Murthy, A, Corporate Accounting, Margham Publications, Chennai.
3. Shukla, M.C. & Grewal, J.S, Advanced Accounts, S.Chand and Company, NewDelhi
6. Raj Kumar Sah - Concepts Building Approach to Corporate Accounting - CENGAGE , New Delhi.
7. Gupta, R.L.&Radhaswamy ,M., Advanced Accounts, Sulthan Chand &Sons, New Delhi.

## WEB RESOURCE:

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

## MAPPING – COURSE OUTCOME WITH PROGRAMME OUTCOME

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	M	M
CO5	S	S	S	M	M

Key : S- Strong; M-Medium; L-Low

**UNIVERSITY OF MADRAS**  
**B.Com. DEGREE COURSE IN ACCOUNTING & FINANCE**  
**SYLLABUS WITH EFFECT FROM 2020-2021**  
**CORE-X: CORPORATE AND BUSINESS LAW**

**Inst.Hrs : 5**  
**Credits : 4**

**YEAR: II**  
**SEMESTER: IV**

**OBJECTIVES:**

1. To highlight the provisions of law governing the General Contracts.
2. To be aware about the legal rules relating to consideration and offer.
3. To impart knowledge on legal provisions of performance, discharge, and breach of contract.
4. To introduce the Companies Act 2013 and Formation of a Company and familiarise with Memorandum of Association and Articles of Association.
5. To understand the issue of prospectus and its contents and kinds of company meetings.

**UNIT I:**

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

**UNIT II:**

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

**UNIT III:**

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

**UNIT IV:**

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

**UNIT V:**

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

**OUTCOMES:**

- CO1: Apply basic elements required to enter a valid contract under the Indian Contract Act 1872
- CO2: Discuss the requirement for offer and consideration and laws relating to mistake, coercion and fraud.
- CO3: Outline the remedies available to individuals in case of breach of contract.
- CO4: Discuss the Legal provisions of Companies Act 2013 and outline the clauses of Memorandum of Association and contents of Articles of Association.
- CO5: Describe the Contents of prospectus and remedies for misstatement in prospectus and classify the meetings of a company.

### **SUGGESTED READINGS**

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

### **E -RESOURCES**

[www.cramerz.com](http://www.cramerz.com)[www.digitalbusinesslawgroup.com](http://www.digitalbusinesslawgroup.com)

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

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

### **MAPPING-COURSE OUTCOME WITH PROGRAMME OUTCOME**

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	S
CO2	S	S	M	S	M
CO3	S	S	M	S	M
CO4	S	S	M	S	M
CO5	S	S	M	S	M

Key: S-Strong, M-Medium/Moderate, L-Low

**UNIVERSITY OF MADRAS**  
**B.Com. DEGREE COURSE IN ACCOUNTING & FINANCE**  
**SYLLABUS WITH EFFECT FROM 2020-2021**  
**CORE-XI: WORKING CAPITAL MANAGEMENT**

**Inst.Hrs : 5**  
**Credits : 4**

**YEAR: II**  
**SEMESTER: IV**

**OBJECTIVES**

- 1) To understand the need and facets of Working capital management.
- 2) To impart knowledge on approaches to financing current assets.
- 3) To introduce cash management and determine optimum cash balance
- 4) Demonstrate conceptual application of receivables and inventory management

**UNIT I: Introduction**

Working Capital Meaning - Importance of working capital management - components of working capital - Factors Influencing working capital requirements - Estimating working capital management- working capital life cycle - Role of finance manager in working capital.

**UNIT II: Financing Current Assets**

Different approaches to Financing Current Assets- Conservative, Aggressive and Matching approach - Sources of Finance Committees on Working Capital Finance.

**UNIT III: Cash Management**

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

**UNIT IV: Receivables Management**

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

**UNIT V: Inventory Management**

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

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

**OUTCOMES:**

- CO1: Select and apply techniques in computation of Working capital Requirement.  
CO2: Identify the various sources to finance working capital.  
CO3: Determine the cash needs of an organisation and monitoring collections.  
CO4: Apply the concepts and tools of the receivables management  
CO5: Determine the various tools for inventory control.

**SUGGESTED READINGS**

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

**E-RESOURCES**

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

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

**MAPPING-COURSE OUTCOME WITH PROGRAMME OUTCOME**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO1	S	S	M	M	S
CO2	S	S	M	S	M
CO3	S	S	M	S	M
CO4	S	S	M	S	M
CO5	S	S	M	S	M

Key: S-Strong, M-Medium/Moderate, L-Low



## **INDIRECT TAXATION**

### **OBJECTIVES**

1. To facilitate the students to gain knowledge of the principles of Indirect Taxation.
2. To enable the students to gain knowledge of Goods and Services (GST)
3. To provide an in depth knowledge on Reverse charge Mechanism, Transitional Provisions composition under GST
4. To understand the procedure for the assessment and audit under GST.
5. To highlight the students about customs duty.

### **UNIT – I**

#### **Introduction**

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

### **UNIT – II**

#### **GST – Overview & Concepts**

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

### **UNIT – III**

#### **GST Taxation/ Assessment proceedings**

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

### **UNIT-IV**

#### **GST Audit**

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

### **UNIT-V**

#### **Customs duty**

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

### **COURSE OUTCOMES**

1. The students will be able to understand the concepts of Indirect taxation, types and Assessment procedures.
2. Computation of Input Tax Credit and Reverse Charge Mechanism.
3. Computation of Input Tax Credit and Reverse Charge Mechanism
4. Conceptualise the Assessment and Audit under GST.
5. Clearly understand levy and collection of customs duty.

### **REFERENCE BOOKS**

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

### **MAPPING – COURSE OUTCOME WITH PROGRAMME OUTCOME**

<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	M	S
<b>CO2</b>	S	M	S	S	S
<b>CO3</b>	M	S	S	S	S
<b>CO4</b>	S	S	M	S	S
<b>CO5</b>	S	M	S	S	S

Key : S- Strong; M-Medium; L-Low

## **ELEMENTS OF OPERATIONAL RESEARCH**

**SUB CODE:CZ34A**

### **COURSE OBJECTIVES**

1. To introduce students to the usage of quantitative methods and techniques.
2. To introduce effective decision making, model formulation and applications that are used in solving business decision problems.
3. To enable the students with a better strategy for making knowledge.
4. To create awareness of applying the Operation research concepts in real life situations.
5. To enlighten the students with a skill of efficiency in reducing costs and making profit.

### **SYLLABUS**

#### **Unit I**

Operation research, Meaning, Definition, Origin and History , Need, Scope, steps, Techniques-applications-limitations.

#### **Unit II**

Linear programming problem: Meaning, requirements, assumptions, applications, formulating Limitations, formulating LP model (simple problems only)

#### **Unit III**

Obtaining optimal solution for LPP, Graphical method problems, Simplex method for Type of LPP and for slack variable case, Maximization and Minimization function (simple problems only)

#### **Unit IV**

Transportation problems

Meaning, Assumptions, Degenerate solution, North west corner rule, Least cost method, Vogel's approximation method, Assignment problems: Features, Transportation problem vs Assignment problems, Hungarian method (simple problems only)

#### **Unit V**

Game theory

Meaning, Types of Games, basic assumptions finding value of game for pure strategy, Mixed strategy, In deterministic matrix and average method, Graphical method, pure strategy, saddle

point, payoff matrix, value of game (simple problems only)

### **COURSE OUTCOMES**

1. Identifying and Developing Operational research models from the verbal description of the real system.
2. Understanding the mathematical tools that are needed to solve optimization problems
3. Knowing the methods to Formulate and solve the problems using Networks and Graphs.
4. Developing a report that describes the model and the solving technique.
5. Analyzing the results and propose recommendations in language understandable to the decision making processes in Management.

### **REFERENCE BOOKS:**

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

### **MAPPING-COURSE OBJECTIVES WITH PROGRAMME OUTCOME**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO1	S	S	M	S	M
CO2	S	S	M	S	S
CO3	S	S	S	S	M
CO4	S	S	S	M	S
CO5	S	S	M	M	M

Key: S-Strong, M-Medium/Moderate, L-Low

**UNIVERSITY OF MADRAS**  
**Syllabus for Courses on Soft Skills**  
**Common to all UG and 5 year Integrated Programmes of the**  
**Affiliated Non-autonomous Colleges (w.e.f 2013-14)**

**COMPUTING SKILLS – LEVEL – II**

**Objective:**

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

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

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

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

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

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

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

**References :**

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

**Course Outcome:**

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

**SEMESTER V**

<b>Course content</b>	<b>Name of subject</b>	<b>Ins Hrs</b>	<b>Credits</b>	<b>CIA</b>	<b>External</b>	
PART-III	BGE-CSC13 - Elements of Cost Accounting@	6	4	25	75	100
	BGE-CSC14 - Practical Auditing@	6	4	25	75	100
	BGE-CSE1A - Income tax law & Practice – I@	6	4	25	75	100
	BGE-CSC16 - Financial Management@	5	4	25	75	100
	BGE-CSE3B - Portfolio Management@ <b>(OR)</b> BGE-CSE1B - Visual Basic Programming@	6 6	5 5	25 40	75 60	100 100
PART-IV	Value Education	1	2	25	75	100

## **ELEMENTS OF COST ACCOUNTING**

### **COURSE OBJECTIVES**

1. To make students understand the BASICS of cost accounting and Classification of Costs thoroughly.
2. To help them understand the computation of Cost Sheets, Reconciliation of Cost and Financial Accounts.
3. To enable students to discuss the concepts related to Material Costing computation of Stock Levels of Materials EOQ, Stores Issue - FIFO - LIFO - HIFO and Inflated Price Method.
4. To inculcate and provide requisite Skills for the Calculation of Wage Payments, Time Wages, Piece Wages, and Different Methods of Incentive Payments.
5. To impart knowledge about the Allocation, Preparation of Overheads Distribution Statement and Computation of Machine Hour Rate.

### **Unit I: Cost Accounting**

Definition - Nature and Scope - Principles of Cost Accounting - Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting - Installation of Costing System - Classification of Costs - Cost Centre - Profit Centre.

### **Unit II: Cost Sheet**

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

### **Unit III: Material Costing**

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

### **Unit IV: Labour Costing**

Direct Labour and Indirect Labour- Time Keeping - Methods and Calculation of Wage Payments - Time Wages - Piece Wages - Incentives - Different Methods of Incentive Payments - Idle time - Overtime - Labour Turnover - Meaning, Causes and Measurement.

### **Unit V: Overheads Costing**

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

### **COURSE OUTCOMES**

1. Students are introduced to Cost accounting, its objectives and scope, methods and Techniques of cost accounting.
2. Students would be able to prepare Cost Sheets, Reconciliation of Cost and Financial Accounts.
3. To classify, measure and determine the cost of the product computation of Stock Levels of Materials EOQ, Stores Issue - FIFO - LIFO - HIFO and Inflated Price Method.
4. Students learn to prepare Methods and Calculations of Wage Payments and Incentive Payments
5. Gains knowledge of overheads and method of distribution of primary and secondary Overhead are covered. Also, machine hour rate calculations are covered.

### **REFERENCE BOOKS**

1. Murthy A & Gurusamy S, cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai
2. Jain, S.P & Narang, K.L., cost Accounting, Kalyani Publishers
3. Khanna, B.S. Pandey, I.M -Ahuja, G.K and Aand Arora., Practical Costing, S Chand & Sons
4. Reddy, T.S. and Hariprasad Reddy, Y, Cost Accounting, Margam Publications

### **MAPPING-COURSE OBJECTIVES WITH PROGRAMME OUTCOME**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO1	S	S	M	S	S
CO2	S	S	M	S	S
CO3	S	S	M	S	S
CO4	S	S	M	S	S
CO5	S	S	M	S	S

Key: S-Strong, M-Medium/Moderate, L-Low



## **PRACTICAL AUDITING**

### **COURSE OBJECTIVES:**

1. To impart knowledge to the students on the concept of the Auditing Practices.
2. To make the students obtain knowledge on different methods of Auditing.
3. To enable the students to understand the concept behind vouching and verification.
4. To make the students to understand the role of an auditor and audit report.
5. To enable the students to gain knowledge of recent techniques of computerized Auditing.

### **UNIT I: Introduction**

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

### **UNIT II: Vouching and Verification**

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

### **UNIT III: Audit and Accounting Standards**

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

### **UNIT IV: Auditors and Audit Report**

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

### **UNIT V: Recent Trends in Auditing**

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

### **COURSE OUTCOME:**

1. The students will be well versed with all the Auditing practices currently in use.
2. The students will understand the concepts of vouching and verification.
3. Students will know the general approach of audit in EDP environment.
4. The Students will become aware of all the recent trends in the auditing world.
5. The students will gain knowledge about the role of an auditor and audit report.

### **REFERENCES:**

1. Practical Auditing, B.N.Tandon, Sultan Chand and Co., NewDelhi.
2. Contemporary Auditing, Kamal Gupta, Tata McGraw Hill.

3. Practical Auditing, Dinkar Pagare, Sultan Chand & Sons

4. Sundar.K&Paari.K,PracticalAuditing,VijayNicoleImprintsPvt.Ltd.Chennai.

**MAPPING-COURSE OBJECTIVES WITH PROGRAMME OUTCOME**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO1	S	M	M	S	S
CO2	S	M	M	S	M
CO3	S	S	M	M	M
CO4	S	M	M	M	S
CO5	S	M	S	S	M

S- Strong; M-Medium/Moderate, L-Low

## **INCOME TAX LAW AND PRACTICE- I**

### **COURSE OBJECTIVES**

1. To enable the students to identify the basic concepts, definitions and terms related to Income Tax and to determine the residential status of an individual and scope of total income.
2. To Understand the rules and provisions of income under the head Salary
3. To understand the concepts and learn to compute the income from House Property
4. To learn about the concepts and computation of income from Profits and Gains from Business or Profession
5. To enable the students to know about E-filing and submission of returns.

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

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

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

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

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

### **COURSE OUTCOMES**

1. Students would identify the technical terms related to Income Tax and would determine the Residential status of an individual and scope of total income.
2. Understands the rules and provisions of income under the head Salary
3. Familiarize with the computation of income from House property under different circumstances.
4. Understands the concepts and able to compute the income from Profits and Gains from Business or Profession
5. Gains practical knowledge in filing and submission of Income tax returns.

## REFERENCE BOOKS

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

## MAPPING-COURSE OBJECTIVES WITH PROGRAMME OUTCOME

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	S	M	S	S
CO3	S	S	M	M	S
CO4	S	S	M	S	S
CO5	S	S	M	M	S

Key: S-Strong, M-Medium/Moderate, L-Low

## **FINANCIAL MANAGEMENT**

### **OBJECTIVES**

1. Enables the students to understand basic concepts of financial management and their application in investment, financing and dividend decisions.
2. Understand concepts of cost of capital, leverage analysis, capital structure and dividend theories and identify courses of action in the financial environment that would result in maximization of wealth of an organization.
3. Understand the significant role of cost of capital
4. To facilitate the understanding of the basics of investing, financing and dividend decisions.
5. Understand management of working capital and estimate the same for an organization.

### **UNIT I: Introduction**

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

### **UNIT II: Capital Structure**

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

### **UNIT III: Cost of Capital**

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

### **UNIT IV: Dividend**

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

### **UNIT V: Working Capital**

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

### **COURSE OUTCOMES**

1. Demonstrate the understanding of various sources of funds in the market and various functions of financial management to achieve its objectives.
2. Estimate the capital structure, leverage.
3. Evaluate the impact of the cost of Capital on the capital investments decisions of a business.
4. Understand and apprehend the financing, investing and dividend decisions
5. Determining the working capital requirements of an organization.

## REFERENCE BOOKS

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

## MAPPING-COURSE OUTCOME WITH PROGRAMME OUTCOME

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	S
CO2	S	S	S	M	M
CO3	S	M	S	S	M
CO4	S	S	S	S	M
CO5	S	M	M	M	S

Key: S-Strong, M-Medium/Moderate, L-Low

**UNIVERSITY OF MADRAS**  
**B.Com. (GENERAL) DEGREE COURSE**  
**SYLLABUS WITH EFFECT FROM 2020-2021**  
**ELECTIVE-III(B): PORTFOLIO MANAGEMENT**

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

**Inst.Hrs : 6**

**Credits : 5**

**YEAR: III**

**SEMESTER: V**

**OBJECTIVES**

1. To acclimate the students on the concept of Portfolio Management.
2. To compute the future and present values of investment projects.
3. To formulate the optimum portfolio strategies.
4. To facilitate the students to know the techniques of risk and returns of securities.
5. To understand the concept of futures and options.

**UNIT I: Introduction**

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

**UNIT II: Value of Money**

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

**UNIT III: Portfolio Analysis**

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

**UNIT IV: Risk & Return**

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

**UNIT V: Need and Importance of Portfolio Management**

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

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

**OUTCOME**

1. The students will understand the basic concepts of Portfolio Management and its techniques.
2. Application of time value techniques to the real situations
3. Construct a portfolio using established theories and principles.
4. Construction of risk-return of various securities.
5. Ability to conceptualize different derivative options.

**TEXT BOOK:**

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

**REFERENCE BOOKS:**

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

**WEB RESOURCE:**

1. [www.portfoliomanagement.in](http://www.portfoliomanagement.in)
2. [www.sebi.gov.in](http://www.sebi.gov.in)
3. [www.moneycontrol.com](http://www.moneycontrol.com)

**MAPPING-COURSE OUTCOME WITH PROGRAMME OUTCOME**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO1	S	S	M	M	S
CO2	S	S	M	S	M
CO3	S	S	M	S	M
CO4	S	S	M	S	M
CO5	S	S	M	M	M

Key: S-Strong, M-Medium/Moderate, L-Low



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

**SYLLABUS**

**CREDITS: 2**

**III YEAR / V SEM**

**Objective:**

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

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

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

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

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

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

**OUTCOME:**

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

**Books for Reference :**

1. M.G. Chitakra: Education and Human Values, A.P.H. Publishing Corporation, New Delhi, 2003.
2. Chakravarthy, S.K: Values and ethics for Organizations: Theory and Practice, Oxford University Press, New Delhi, 1999.
3. Das, M.S. & Gupta, V.K.: Social Values among Young adults: A changing Scenario, M.D.

Publications, New Delhi, 1995.

4.Swami Vivekananda, Youth and Modern India, Ramakrishna Mission, Chennai.

5. Swami Vivekananda, Call to the Youth for Nation Building, Advaita Ashrama, Calcutta.

6.For Life, For the future : Reserves and Remains – UNESCO Publication.

#### **MAPPING-COURSE OUTCOME WITH PROGRAMME OUTCOME**

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	M	S	S	S	S
CO3	M	M	S	S	S
CO4	S	S	S	S	S
CO5	M	M	M	M	S

Key: S-Strong, M-Medium/Moderate, L-Low

**SEMESTER VI**

<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-III	BGE-CSC17 - Advanced Cost Accounting@	6	4	25	75	100
	BGE-CSC18 - Management Accounting@	6	4	25	75	100
	BGE-CSE2A - Income Tax law& Practice-II@	6	4	25	75	100
	BGE-CSC19 - Entrepreneurial Development@ <b>(OR)</b> BGE-CSE2B - Visual Basic Practical@	6 6	5 5	25 40	75 60	100 100
	BAF-DSE3A - Capital Markets <b>(OR)</b> BGE-CSC11 - Financial Services@	6	5	25	75	100
PART-V	Extension Activities		1			

## **ADVANCED COST ACCOUNTING**

### **COURSE OBJECTIVES**

1. To make students understand the Definition - Features of Contract Costing and Preparation of Contract A/c.
2. To help them understand the Features of Process costing and Concept of Equivalent Production
3. To enable students to discuss the concepts related Preparation of Operating Cost Sheet and Transport Costing
4. To inculcate and provide the requisite Features of Absorption Costing and Preparation of Marginal Cost Statement.
5. To impart knowledge about the Variance analysis of Material, Labour, Overhead and Sales Variances and Calculation of Variances

#### **Unit I : Contract Costing**

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

#### **Unit II : Process Costing**

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

#### **Unit III : Operation Costing**

Operating Costing - Meaning - Preparation of Operating Cost Sheet - Transport Costing - Power Supply Costing - Hospital Costing - Simple Problems.

#### **Unit IV : Marginal Costing**

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

#### **Unit V : Standard Costing**

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

## **COURSE OUTCOMES**

- 1.Students are introduced to Definition - Features of Contract Costing and Preparation of Contract A/c.
- 2.Students would be able to learn the Features of Process costing and Concept of Equivalent Production
- 3.To classify,.Preparation of Operating Cost Sheet and Transport Costing
- 4.Students learn the Features of Absorption Costing and Preparation of Marginal Cost Statement.
- 5.Gains knowledge of Variance analysis of Material, Labour, Overhead and Sales Variances and Calculation of Variances

## **REFERENCE BOOKS**

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

## **MAPPING-COURSE OBJECTIVES WITH PROGRAMME OUTCOME**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO1	S	S	M	S	S
CO2	S	S	M	S	S
CO3	S	S	M	S	S
CO4	S	S	M	S	S
CO5	S	S	M	S	S

Key: S-Strong, M-Medium/Moderate, L-Low

**UNIVERSITY OF MADRAS**  
**B.Com. (GENERAL) DEGREE COURSE**  
**SYLLABUS WITH EFFECT FROM 2020-2021**  
**CORE-XVIII: MANAGEMENT ACCOUNTING**  
**Common to BCom(A&F), BCom(CS), BCom(BM),**  
**BCom(MM), BCom(CA) & BCom(ISM)**

**Inst.Hrs : 6**  
**Credits : 4**

**YEAR: III**  
**SEMESTER: VI**

**OBJECTIVES**

■ To enable the students to get knowledge about the various techniques of Management Principles.

■ To make the students to get practical skill in solving management problems.

**UNIT I: Introduction**

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

**UNIT II: Financial Statement Analysis**

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

**UNIT III: Ratio Analysis**

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

**UNIT IV: Fund Flow Analysis & Cash Flow Analysis**

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

**UNIT V: Budgetary Control & Marginal Costing**

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

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

**OUTCOME:**

CO1: Understand the basic concepts of management accounting and human resource accounting.

CO2: Compute, Analyse and interpret the Profitability, Financial and Turnover Ratios.

CO3: Analyse and interpret financial statements using various techniques.

CO4: Prepare cash flow statement as per AS III and understand the concept of fund flow.

CO5: Analyse budgeting techniques for forecasting

**TEXT BOOK:**

1. Rajiv Kumar Goel , Ishaan Goel – Concepts Building Approach to management Accounting –CENGAGE New Delhi
2. Drury – Management and Cost Accounting with CourseMate

3. Maheswari,S.N.,Management Accounting, Sultan Chand & Sons

**REFERENCE BOOKS:**

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

**WEB REFERENCE:**

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

**MAPPING-COURSE OUTCOME WITH PROGRAMME OUTCOME**

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	S
CO2	S	S	M	S	M
CO3	S	S	M	S	M
CO4	S	S	M	S	M
CO5	S	S	M	M	M

Key: S-Strong, M-Medium/Moderate, L-Low

## **INCOME TAX LAW AND PRACTICE-II**

### **COURSE OBJECTIVES**

1. To enable the students to compute the income under the head Capital Gain help the Students understand the relevance and significance of Tax.
2. To facilitate the students to compute under the head income from other sources.
3. To acquire knowledge regarding provisions of set-off and carry forward of losses along With deemed income.
4. To enable to compute total income of an individual after the deductions from section 80 C to 80 U and to compute tax liability of an individual.
5. To facilitate the students in understanding the Income Tax Authorities and various types of Assessment Procedures

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

**UNIT II:** Income from other sources Computation – Grossing up – Deductions in Computing Income under the head and other related provisions.

**UNIT III:** Clubbing of Incomes and Set off / Carry forward and Set – Off of losses Clubbing of Incomes under various situations – Deemed Incomes – Simple Problems on clubbing of incomes – Setoff – Carry forward and set off of losses.

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

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

### **COURSE OUTCOMES**

1. Students able to compute income under the head “Income from Capital Gain
2. Students assess taxable income from other sources of an Individual assessee after taking into account deduction u/s 57 and amounts disallowed u/s 58.
3. Acquires knowledge regarding provisions of set-off and carry forward of losses along with



deemed income.

4. Able to compute total income of an individual after defining deductions U/S 80 C to 80 U.
5. Gains knowledge of Income Tax Authorities and various types of Assessment Procedures

### REFERENCE BOOKS

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

### MAPPING-COURSE OBJECTIVES WITH PROGRAMME OUTCOME

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	S	M	S	S
CO3	S	S	M	S	S
CO4	S	S	M	S	S
CO5	S	S	M	S	S

Key: S-Strong, M-Medium/Moderate, L-Low

## **ENTREPRENEURIAL DEVELOPMENT**

### **COURSE OBJECTIVES**

1. To enable the students to understand the concepts of Entrepreneurship.
2. To learn the professional qualities of an entrepreneur.
3. To enable the students to know the effectiveness of manpower in entrepreneurship.
4. To highlight the students about various entrepreneurial development programmes and agencies.
5. To understand the role of entrepreneurship in the economic development of the country.

#### **Unit I : Concept of Entrepreneurship**

Entrepreneurship - Meaning - Types - Qualities of an Entrepreneur - Classification of Entrepreneurs- Factors influencing Entrepreneurship - Functions of Entrepreneurs.

#### **Unit II**

Commercial Banks - District Industries Centre - National Small Industries Corporation – Small Industries Development Organization - Small Industries Service Institute. All India Financial Institutions. SIPCOT and its objectives. MSME Sector and its coverage- Objectives of Ministry of MSME. Role and Functions of MICRO Small and Medium Enterprises -Development Organization (MSME - DO) - Objectives of SIDCO - Functions of Tamil Nadu SIDCO - IRBI and its Role. NABARD and its role in the Rural Development of India -Introduction to Micro Units Development Refinance Agency (MUDRA).

#### **Unit III**

Business idea generation techniques -Identification of Business opportunities-Feasibility study-Marketing, Finance, Technology& Legal Formalities- Preparation of Project Report-Tools of Appraisal.

#### **Unit IV**

Entrepreneurial Development Programmes (EDP) -Role, relevance and achievements - Role of Government in organizing EDPs-Critical evaluation.

#### **Unit V**

Role of Entrepreneur in Economic growth - Strategic approaches in the changing Economic scenario for small scale Entrepreneurs - Networking, Niche play, Geographic Concentration, Franchising /Dealership - Development of Women Entrepreneurship. Self-help groups and empowerment of Women in India - Financing SHG and their role in Micro-financing. Financial inclusion and its penetration in India, Challenges and Government role in Financial inclusion -

Pradhan Mantri Jan- Dhan Yojana - Six Pillars of Its Mission objectives

### **COURSE OUTCOMES**

- 1.Students were able to understand the basic concepts of entrepreneurship
- 2.Acquires clarity about the various development agencies of entrepreneurship
- 3.Enables students to understand various techniques of business idea generation.
- 4.Helps students in preparation of project report and understand about various business viability
- 5.Students get acquainted with the benefits of entrepreneurship in economic growth.

### **REFERENCE BOOKS**

1. Saravanavel, P. Entrepreneurial Development, Principles, Policies and Programmes, Ess Pee Kay Publishing House - 1997, Chennai.
2. Tulsian, P.C & Vishal Pandey, Business Organization and Management, Pearson Education India, 2002, Delhi.
3. Janakiram, B, and Rizwana, M, Entrepreneurship Development, Text and Cases, Excel Books India, 2011, Delhi.
- 4.Arun Mittal & Gupta, S.L - Entrepreneurship Development, International Book House Pvt. Ltd, 2011, Mumbai.

### **MAPPING-COURSE OBJECTIVES WITH PROGRAMME OUTCOME**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO1	S	M	S	S	S
CO2	M	M	S	S	M
CO3	M	M	S	S	M
CO4	S	M	S	S	M
CO5	S	M	S	S	M

Key: S-Strong, M-Medium/Moderate, L-Low

**UNIVERSITY OF MADRAS**  
**B.Com. (GENERAL) DEGREE COURSE**  
**SYLLABUS WITH EFFECT FROM 2020-2021**  
**CORE-XI: FINANCIAL SERVICES**  
**Common to BCom(A&F) as VI Sem.Elective, BCom(BM)**  
**BCom(CA)-VI Sem. & BCom(ISM)**

**Inst.Hrs : 5**  
**Credits : 4**

**YEAR: III**  
**SEMESTER: VI**

**OBJECTIVES:**

1. To study the concept of financial services.
2. To understand the functions of Merchant banking.
3. To understand the role of money market and stock market.
4. To impart knowledge on leasing, factoring and debt securitization.
5. To elicit knowledge on venture capital, credit rating and mutual funds.

**UNIT I: Introduction**

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

**UNIT II: Merchant Banking and Public Issue Management**

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

**UNIT III: Money Market and Stock Exchange**

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

**UNIT IV: Leasing and Factoring and Securitisation**

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

**UNIT V: Venture Capital, credit rating and pension Fund**

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

**OUTCOME:**

- CO 1: Discuss the concept and types of financial services.  
CO 2: Identify the services and functions of merchant banks.  
CO 3: Understand the importance of money and stock market and SEBI regulations

CO 4: Understand the importance and types of leasing and working of debt securitization.

CO 5: Explain the working of venture capital, mutual funds and credit rating

**TEXT BOOKS:**

1. Michael W. Brandi – Money, Banking, Financial Markets and Institutions –Cengage, New Delhi

2. Gurusamy S, Essentials of Financial Services, Vijay Nicole Imprints, Chennai, 2014

**REFERENCE BOOKS:**

1. Rajesh Kothari, Financial Services in India: Concept and Application, Sage publications, 2012, New Delhi.

2. Vasant Desai, Financial Markets and Financial Services, Himalayan Publishing House

**MAPPING-COURSE OUTCOME WITH PROGRAMME OUTCOME**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO1	S	S	M	M	S
CO2	S	S	M	S	M
CO3	S	S	M	S	M
CO4	S	S	M	S	M
CO5	S	S	M	M	S

Key: S-Strong, M-Medium/Moderate, L-Low

CO 4: Understand the importance and types of leasing and working of debt securitization.  
CO 5: Explain the working of venture capital, mutual funds and credit rating

**TEXT BOOKS:**

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

**REFERENCE BOOKS:**

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

**MAPPING-COURSE OUTCOME WITH PROGRAMME OUTCOME**

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	S
CO2	S	S	M	S	M
CO3	S	S	M	S	M
CO4	S	S	M	S	M
CO5	S	S	M	M	S

Key: S-Strong, M-Medium/Moderate, L-Low



**SIGNATURE OF HOD**



**SIGNATURE OF PRINCIPAL**

**Punjab Association's  
ANNA ADARSH COLLEGE FOR WOMEN  
Affiliated to the University of Madras  
Re-accredited by NAAC with A+ Grade  
Sec 2(f) under UGC Act**

**DEPARTMENT OF ACCOUNTING & FINANCE (SHIFT I)**

**COURSE HANDOUT**

**LIST OF STAFFS IN THE DEPARTMENT: (Academic Year 2021-22)**

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



## PROGRAMME OUTCOMES:

**PO 1-** The Accounting & Finance programme provides a solid foundation in the various fields of accounting.

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

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

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

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

### Department Faculty

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

## PROGRAMME OUTCOMES

**PO1:** Providing strong understanding on the functioning of business organizations, commercial transactions, specialized operations such as accounting, finance, marketing and taxation by offering a comprehensive curriculum.

**PO2:** Acquire professional knowledge and core competencies by implementing increased analytical and problem-solving skills required for facing dynamic business environment.

**PO3:** Instilling communication skills, interpersonal and soft skills required by the students to interact in a friendly social environment confidently.

**PO4:** Apply the knowledge and skills to thrive on the evolving changes in the job industry.

**PO5:** Sensitizing students to practice ethical, moral and environmental values to be more socially responsible citizens.

### CONTINUOUS INTERNAL ASSESSMENT EXAM RUBRICS

EVALUATION TOOLS	CRITERIA	TOTAL MARKS
Assignment	Content/Originality/Presentation/Schematic Representation and Diagram/Bibliography	25
Seminar	Organisation/Subject Knowledge/Visual Aids/Confidence level/Presentation-Communication and Language	
Participation	Answering Questions/Clearing Doubts/Participating in Group Discussions/Regular Attendance	
Internal examination	Written test (CIA I&II each semester)	

### EXTERNAL EXAMINATION RUBRICS

#### QUESTION PAPER PATTERN

**Time 3 hours**

SUBJECT	MARKS	TOTAL	SPECIAL INSTRUCTION IF ANY
Theory & Accounts	Section A (10 x 2 marks) 10 out of 12 questions	20 marks	Questions in Sec A, B & C shall be in the proportion of 20:80 between Theory and Problems.
	Section B (5 x 5 marks) 5 out of 7 questions	25 marks	
	Section C (3 x 10 marks) 3 out of 5 questions	30 marks	
	<b>TOTAL</b>	<b>75 marks</b>	

**Note: English for Commerce & Management (1 year)- 50:50 between Internal & External examination.**

**COURSE STRUCTURE:****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	Tamil/Other Language Paper – I	6	3	25	75	100
PART-II	<b>BP2-ENG01-Communicative English-I</b>	<b>3</b>	<b>3</b>	<b>50</b>	<b>50</b>	<b>100</b>
PART-III	BGE-CSC01 - Financial Accounting@	6	4	25	75	100
	BAF-DSC02 – Financial Planning & Performance	6	4	25	75	100
	BAF-DSA01 - Business Mathematics-I <b>(OR)</b> BGE-CSC02 - Business Communication	5	5	25	75	100
PART-IV	Basic Tamil / Advanced Tamil / NME*	-	2	25	75	100
	<b>BP4-ECAM01-English for Commerce and Management-I</b>	<b>4</b>	<b>4</b>	<b>50</b>	<b>50</b>	<b>100</b>

**COURSE STRUCTURE:**

**SEMESTER I**

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

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

**SEMESTER II**

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

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

### SEMESTER III

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

### SEMESTER IV

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

**SEMESTER V**

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

**SEMESTER VI**

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

SEMESTER: I

தமிழ்த்துறை  
முதலாமாண்டு  
அடிப்படைத் தமிழ் - முதல் பருவம்

பாடத்திட்டத்தின் நோக்கம் (Objective)

தமிழ்மொழியைப் பேசவும் எழுதவும் படிக்கவும் தெரியாத மாணவர்கள்

அடிப்படைத்தமிழ் பாடம் படித்துப் பயன்பெறும் நோக்கில் பாடத்திட்டம்

அமைகிறது. அண்டை மாநிலங்களிலிருந்தும் பிற நாடுகளிலிருந்தும் இளங்கலை, இளம் அறிவியல் பட்டம் பெறும் மாணவர்கள் தமிழ் நாட்டின் மாநில மொழியைப் பேசவும் எழுதவும் துணைபுரியும் வகையில் பாடத்திட்டம் வடிவமைக்கப்பட்டுள்ளது.

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

பாடத்திட்டம் - முதல் பருவம் (SYLLABUS)

அலகு - 1.

எழுத்துகள்

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

அலகு - 2

சொற்கள்

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

அலகு -3.

தொடரமைப்பு

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

அலகு -4.

பிழை நீக்கம்

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

அலகு - 5

எண்கள், உறவுப் பெயர்கள், வாழ் இடங்களும், பொருள்களும்

அலகு - 6

அறிமுகம்

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

பாடத்திட்டத்தின் பயன்கள் (Subject Outcome)

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

பாட நூல்

தமிழ் - பகுதி 4 - சென்னைப் பல்கலைக்கழகம் அடிப்படைத் தமிழுக்குப் பாடத்திட்டங்கள் மட்டுமே வரையறுத்துள்ளது. அதை நூலாக வெளியிடவில்லை.

எனவே, பாடநூல் இல்லை.

Reference book

தமிழ் - பகுதி 4 - சென்னைப் பல்கலைக்கழகம் வடிவமைத்த

பாடத்திட்டங்கள் ஆகையால் குறிப்புதவிநூல் என்று தனியாக இல்லை.

(Reference book not applicable)

## FOUNDATION COURSE IN HINDI

### COURSE OBJECTIVES:

The objectives of the course is to sensitize the students -

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

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

### LESSONS PRESCRIBED :

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



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

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

1. General Correspondence:

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

## **III. OFFICIAL CORRESPONDENCE:**

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

## **e BOOKS FOR REFERENCE :**

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

## **UNITISED SYLLABUS**

### **UNIT-I**

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

## **UNIT - II**

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

## **UNIT-III**

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

## **UNIT-IV**

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

## **UNIT-V**

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

## **UNIT-VI**

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

## **LEARNING OUTCOME:**

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

## **FOUNDATION COURSE IN FRENCH Prescribed text and grammar-I**

### **COURSE OBJECTIVES:**

In teaching French we aim to

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

#### **Unité 1 -**

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

#### **Unité 2 -**

Enchanté ! Demander de se présenter - Présenter quelqu'un

#### **Unité 3 -**

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

#### **Unité 4 -**

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

#### **Unité 5 -**

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

#### **Unité 6 -**

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

### **Learning Outcome :**

Learners are able

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

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

**Recommend text :** Not applicable

## COMMUNICATIVE ENGLISH- I

### Course Objectives:

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

### Unit I

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

### Unit II

1. Listening and Speaking
  - a. Listening with a Purpose
  - b. Effective Listening
  - c. Tonal Variation

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

### **Unit III**

- 1. Listening and Speaking
  - a. Giving and following instructions
  - b. Asking for and giving directions
  - c. Continuing discussions with connecting ideas
- 2. Reading and writing
  - a. Reading feature articles (from newspapers and magazines)
  - b. Reading to identify point of view and perspective (opinion pieces, editorials etc.)
  - c. Descriptive writing – writing a short descriptive essay of two to three paragraphs.

3. Grammar in Context: Involving Action – II
  - Verbals - Gerund, Participle, Infinitive
  - Modals

#### **Unit IV**

1. Listening and Speaking a. Giving and responding to opinions
2. Reading and writing
  - a. Note taking
  - b. Narrative writing – writing narrative essays of two to three paragraphs
3. Grammar in Context:
  - Tense
    - Present
    - Past
    - Future

#### **Unit V**

1. Listening and Speaking
  - a. Participating in a Group Discussion
2. Reading and writing
  - a. Reading diagrammatic information – interpretations maps, graphs and pie charts
  - b. Writing short essays using the language of comparison and contrast
3. Grammar in Context: Voice (showing the relationship between Tense and Voice)

#### **Learning outcome:**

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

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

## FINANCIAL ACCOUNTING

### COURSE OBJECTIVES

1. To develop an understanding of the framework of accounting concepts, principles, and procedures that governs the format of financial statements.
2. To acquire knowledge on various methods on depreciation and insurance claims.
3. To provide fundamental knowledge of Single entry system and to differentiate single entry system from double entry system.
4. To obtain a solid understanding on the preparation of final accounts, Depreciation Account, Bank Reconciliation Statement and Hire Purchase Trading Account.
5. To prepare a hire purchase trading account and to differentiate the hire purchase system from installment purchase system.

### SYLLABUS

#### UNIT I

##### **Preparation of Financial Statement (20 Hours)**

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

#### UNIT II

##### **Depreciation and Insurance Claims (20 Hours)**

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

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

#### UNIT III

##### **Single entry system (15 Hours)**

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

#### UNIT IV

##### **Rectification of Errors and Bank Reconciliation Statement (20 Hours)**

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

#### UNIT V

##### **Hire Purchase and Instalment System (15 Hours)**

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

## COURSE OUTCOMES

On the successful completion of the course, students will be able to

1. Understand the elements, uses, and limitations of financial statements. Preparation of Profit and Loss account and Balance Sheet.
2. Briefly explain the various types of Depreciation. Preparation of Depreciation Account.
3. Illustrate and apply the accounting principles for rectifying error and preparing the Bank Reconciliation Statement.
4. Understands the difference between the Single Entry and Double Entry System and preparation of Profit and Loss Account and Statement of Affairs.
5. Preparation of Hire Purchase Trading Account and Instalment Purchase System.

## REFERENCE BOOKS

1. Lt Bhupinder – principles of Financial Accounting – CENGAGE, New Delhi
2. Jain & Narang, Financial Accounting, Kalyani Publishers, NewDelhi
3. Reddy, T.S & Murthy,A. Financial Accounting, Margham, Publications, Chennai

## MAPPING – COURSE OUTCOME WITH PROGRAMME OUTCOME

<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	S	M
<b>CO2</b>	S	S	M	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	M	S
<b>CO5</b>	S	S	M	S	S

Key : S- Strong; M-Medium; L-Low

## BUSINESS COMMUNICATION

### OBJECTIVES

1. To make the students understand the basic concepts of communication and their importance in different forms of business
2. To equip the students in writing different forms of business correspondence, reports and enhancing their speaking skills
3. To provide fundamental knowledge on drafting business letters.
4. To acquire knowledge on meeting, agenda and minutes.
5. To provide fundamental knowledge on modern forms of communication



## **SYLLABUS**

### **UNIT I (20 Hours)**

#### **Communication**

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

### **UNIT II (20 Hours)**

#### **Business Letters**

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

### **UNIT III (15 Hours)**

#### **Correspondence**

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

### **UNIT IV**

#### **Reports and Meetings (15 Hours)**

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

### **UNIT V (20 Hours)**

#### **Forms of Communication**

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

### **COURSE OUTCOMES**

1. Explain the different terms in Business Communication
2. Describe the hints for drafting different forms of business correspondence.
3. Illustrate the different forms of business correspondence.
4. Preparation of Minutes, Agenda and Report of Meeting.
5. Acquire knowledge of Modern Forms of Communication.

### **REFERENCE BOOKS**

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

### MAPPING – COURSE OUTCOME WITH PROGRAMME OUTCOME

<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	S	M
<b>CO2</b>	S	S	M	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	M	S
<b>CO5</b>	S	S	S	S	M

Key : S- Strong; M-Medium; L-Low

### FINANCIAL PLANNING AND PERFORMANCE

#### COURSE OBJECTIVES-

1. To understand the strategic planning and recall the models of strategic planning with the process.
2. To understand forecasting, classify the forecasting techniques and various types of budgets used that most suited to the organization
3. To explain the importance and use of the standard cost system and to analyze performance by using flexible budgets and compare actual results to planned results.
4. To understand type of responsibility centers and transfer pricing
5. To explain the purpose of performance measures and discuss key performance indicators.

#### UNIT-1 STRATEGICS OF PLANNING

Analysis of external & internal factors affecting strategy- long term mission & goals- Alignment of Tactics with long term strategic goals- Strategic planning models & analytical technique- characteristics of successful strategic planning process

#### UNIT-2 BUDGETING & FORECASTING

Operation & performance goal-Characteristic of successful budget process- resource allocation- regression analysis- learning curve analysis- expected value- annual business plans (master budget) project budgeting- Activity based budgeting-Zero based budgeting- Continuous (rolling budget) flexible budgeting- Annual project plan & supporting schedule- Operational budgets- financial budget- capital budget- perform income- statement projection-cash flow projection.

### **UNIT-3 COST & VARIANCE ANALYSIS**

Comparison of actual to planned results- use of flexible budget to analyze performance- management by exception-use of standard cost system- analysis of variation from standard cost expectation.

### **UNIT-4 RESPONSIBILITY CENTERS & REPORTING SEGMENTS**

Types of profitability centers- transfer pricing- reporting of organizational segments

### **UNIT-5 PERFORMANCE MEASURES**

Product profitability analysis-business unit profitability analysis-customer profitability analysis-return on investment-residual income-investment based issues-key perform indicator (KPI)-Balanced scorecard approach

### **RECOMMENDED TEXT BOOKS:**

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

### **REFERENCE BOOKS:**

1. Strategic Management and Business Policy: Globalization, Innovation and Sustainability; Thomas Wheelen, J. David Hunger, Alan N. Hoffman, and Chuck Bamford; Pearson.
2. Cost Management: A Strategic Emphasis; Edward Blocher, David Stout, Paul Juras, and Gary Cokins; McG raw Hill
3. Cost Accounting: A Managerial Emphasis; Charles Homgren, Srikant Datar, and Madhav Rajan; Pearson
4. Quantitative Methods for Business; David Anderson, Dennis Sweeney, Thomas Williams, Jeffrey Camm, and James Cochran; Cengage Learning

### **COURSE OUTCOMES-**

On the successful completion of the course.

1. Students will understand the concept of strategic plans.
2. Students will be knowledgeable of forecasting techniques and analyzing various budgets.
3. Understand the importance of cost system in organization
4. Students understand the fundamentals and type of responsibility centers established by companies

5. Students understand the performance measures, Key performance indicator and Balanced scorecard approach, and how they help to assess the performance of the company

**MAPPING-COURSE OUTCOME WITH PROGRAMME OUTCOME-**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	S	S
<b>CO2</b>	S	S	M	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	M	S	S
<b>CO5</b>	S	S	S	M	S

**KEY: S- STRONG, M- MEDIUM/MODERATE, L-LOW**

**Non Major Elective: HTML**

**CODE: SE51C SEMESTER: I HOURS: 30**

**OBJECTIVE:**

This course introduces to the tags used in HTML

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

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

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

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

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

**OUTCOMES:**

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

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

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

**தமிழ்த்துறை  
முதலாமாண்டு  
NME : சிறப்புத் தமிழ் - முதல்பருவம்**

**பாடத்திட்டத்தின் நோக்கம் (Objective)**

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

**பாடத்திட்டம் (SYLLABUS)**

பாடப்பகுப்பு

I. இலக்கியம்

II. அதைச் சார்ந்த தமிழிலக்கிய வரலாறு

III. மொழிப் பயிற்சி

அலகு -1

நாட்டுப் புறப்பாடல்

1. பஞ்சம். 2. மானம் விடிவதெப்போ?

அலகு -2

புனை கதை

1.”கட்டை விரல்”-சி.என்.அண்ணாதுரை

அலகு -3

புதுக்கவிதை

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

அலகு - 4.

மொழித்திறன்

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

பாடத்திட்டத்தின் பயன்கள் (Subject Outcome)

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

பாட நூல்

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

Reference book

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

(Reference book not applicable)

### முதலாமாண்டு (2021 -2022) அடிப்படைத் தமிழ் - முதல் பருவம்

பாடத்திட்டத்தின் நோக்கம் (Objective)

தமிழ்மொழியைப் பேசவும் எழுதவும் படிக்கவும் தெரியாத மாணவர்கள் அடிப்படைத்தமிழ் பாடம் படித்துப் பயன்பெறும் நோக்கில் பாடத்திட்டம் அமைகிறது. அண்டை மாநிலங்களிலிருந்தும் பிற நாடுகளிலிருந்தும் இளங்கலை,

இளம் அறிவியல் பட்டம் பெறும் மாணவர்கள் தமிழ் நாட்டின் மாநில மொழியைப்

பேசவும் எழுதவும் துணைபுரியும் வகையில் பாடத்திட்டம் வடிவமைக்கப்பட்டுள்ளது.

இம்மாணவர்கள் முதற்பருவத்தில் தமிழ் மொழியின் எழுத்துக்களை எழுதவும்

படிக்கவும் பயிற்சி அளிக்கப்படுகிறது. மேலும் தமிழ் மொழியின் சொல் வகை,

தொடரமைப்பு, தமிழில் எண்ணுப்பெயர்கள், உடல் உறுப்புகள், அன்றாட வாழ்விற்குத் தேவையான பொருள்களை அறிந்துகொள்ள வைப்பதே இதன்

நோக்கமாகும்.

## பாடத்திட்டம் - முதல் பருவம் (SYLLABUS)

அலகு - 1.

எழுத்துகள்

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

அலகு - 2

சொற்கள்

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

அலகு -3.

தொடரமைப்பு

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

அலகு -4.

பிழை நீக்கம்

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

அலகு - 5

எண்கள், உறவுப் பெயர்கள், வாழ் இடங்களும், பொருள்களும்

அலகு - 6

அறிமுகம்

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

பாடத்திட்டத்தின் பயன்கள் (Subject Outcome)

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

பார்த்து இலக்கிய இன்பம் பெறமுடியும். தமிழகத்திலுள்ள சுற்றுலாத்தலங்களுக்கு வழிகாட்டி இன்றிப் போய் வருதல்.

பாட நூல்

தமிழ் - பகுதி 4 - சென்னைப் பல்கலைக்கழகம் அடிப்படைத் தமிழுக்குப் பாடத்திட்டங்கள் மட்டுமே வரையறுத்துள்ளது. அதை நூலாக வெளியிடவில்லை.

எனவே, பாடநூல் இல்லை.

Reference book

தமிழ் - பகுதி 4 - சென்னைப் பல்கலைக்கழகம் வடிவமைத்த

பாடத்திட்டங்கள் ஆகையால் குறிப்புதவிரூல் என்று தனியாக இல்லை.

(Reference book not applicable)

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

**CODE: PZ1CA**

**SEMESTER: I**

**HOURS : 30**

### **COURSE OBJECTIVE:**

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

### **UNIT 1: COMMUNICATION**

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

Speaking: Pair work and small group work.

Reading: Comprehension passages –Differentiate between facts and opinion

Writing: Developing a story with pictures.

Vocabulary: Register specific - Incorporated into the LSRW tasks

### **UNIT 2: DESCRIPTION**

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

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

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

Vocabulary: Register specific -Incorporated into the LSRW tasks.

### **UNIT 3: NEGOTIATION STRATEGIES**

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

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

Reading: Longer Reading text.

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

### **UNIT 4: PRESENTATION SKILLS**

Listening: Listening to lectures. Speaking: Short talks.

Reading: Reading Comprehension passages

Writing: Writing Recommendations, Interpreting Visual Inputs

Vocabulary: Register specific -Incorporated into the LSRW tasks



## UNIT 5: CRITICAL THINKING SKILLS

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

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

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

Vocabulary:Register specific - Incorporated into the LSRW tasks

### LEARNING OUTCOME

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

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

### Semester- II

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

### Objective – Syllabus – Out come

பாடத்திட்டத்தின் நோக்கம்

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

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

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

### பாடத்திட்டம் (SYLLABUS)

I.இலக்கியம்

II.அதைச் சார்ந்த தமிழிலக்கிய வரலாறு

### III.மொழிப் பயிற்சி

#### அலகு 1

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

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

#### அலகு 3

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

#### அலகு 4

1. பத்துப்பாட்டு - முல்லைப்பாட்டு

#### அலகு 5

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

### II தமிழிலக்கிய வரலாறு

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

### III மொழிப் பயிற்சி

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

பாடத்திட்டத்தின் பயன்கள்

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

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

பாடநூல்

சென்னைப்பல்கலைக்கழகம் (University of Madras)

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

தாள் -I - செய்யுள் திரட்டு

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

**Reference book**

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

## FOUNDATION COURSE IN HINDI -II

**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 of 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 vocabulary.

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

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

**LESSONS PRESCRIBED :**

1. Aurangzeb ki Aakhari Raat
2. Laksmi Ka Swagat
3. Basant Ritu ka Naatak

4. Bahut Bada Sawal

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

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

**LESSONS PRESCRIBED :**

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

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

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

**2. Anuvad Abhyas Part III :** Dakshin Bharat Hindi Prachar Sabha T. Nagar, Chennai -17.

**UNITISED SYLLABUS**

**UNIT – I**

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

**UNIT – II**

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

**UNIT-III**

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

**UNIT-IV**

1. Bahut Bada Sawal
2. Vivah ki Teen Kathayen

3. Practice of Annotation Writing
4. Practice of Summary and Literary evaluation Writing

#### **UNIT-V**

1. Translation Practice. (English to Hindi)

#### **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 the art of translation.

### **FOUNDATION COURSE IN FRENCH Prescribed text and grammar-II**

**CODE: CLK2T**

**SEMESTER: II**

**HOURS : 60**

#### **Course Objectives In teaching French we aim to**

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

#### **Unité 7 -**

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

#### **Unité 8 -**

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

#### **Unité 9 -**

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

#### **Unité 10 -**

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

#### **Unité 11 -**

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

#### **Unité 12 -**

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

**Learning Outcome** : Learners are able

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

**REFERENCE BOOKS:**

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

**Recommend text** - Not applicable

## **COMMUNICATIVE ENGLISH - II**

### **Course Objectives:**

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

### **Unit I**

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

## **Unit II**

1. Listening and Speaking
  - a. Listening to famous speeches and poems
  - b. Making short speeches- Formal: welcome speech and vote of thanks. Informal occasions- Farewell party, graduation speech
2. Reading and Writing
  - a. Writing opinion pieces (could be on travel, food, film / book reviews or on any contemporary topic)
  - b. Reading poetry
    - b.i. Reading aloud: (Intonation and Voice Modulation)
    - b.ii. Identifying and using figures of speech - simile, metaphor, personification etc.
3. Word Power a. Idioms & Phrases
4. Grammar in Context Conjunctions and Interjections

## **Unit III**

1. Listening and Speaking
  - a. Listening to Ted talks
  - b. Making short presentations – Formal presentation with PPT, analytical presentation of graphs and reports of multiple kinds c. Interactions during and after the presentations
2. Reading and writing
  - a. Writing emails of complaint
  - b. Reading aloud famous speeches
3. Word Power a. One Word Substitution
4. Grammar in Context: Sentence Patterns

## **Unit IV**

1. Listening and Speaking
  - a. Participating in a meeting: face to face and online
  - b. Listening with courtesy and adding ideas and giving opinions during the meeting and making concluding remarks.
2. Reading and Writing
  - a. Reading visual texts – advertisements

b. Preparing first drafts of short assignments

3. Word Power a. Denotation and Connotation

4. Grammar in Context: Sentence Types

## **Unit V**

1. Listening and Speaking

a. Informal interview for feature writing

b. Listening and responding to questions at a formal interview

2. Reading and Writing

a. Writing letters of application

b. Readers' Theatre (Script Reading)

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

3. Word Power

a. Collocation

4. Grammar in Context: Working With Clauses

### **Learning outcome:**

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

### **Recommended Book:**

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



## ADVANCED FINANCIAL ACCOUNTING

### OBJECTIVES

1. To analyse the difference between wholesale profit and retail profit in branch accounts.
2. To identify the basis of allocation of expenses in departmental accounts
3. To provide fundamental knowledge on partnership.
4. To enable the students to apply the conceptual principles and to develop an expertise in handling the accounts and thereby to increase their level of understanding about Partnership firms & Insolvency
5. To explain the Objectives and uses of financial statements for users and the role of accounting standards.

### SYLLABUS

#### Unit I (20 Hours)

##### Branch Accounts

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

#### Unit II (15 Hours)

##### Departmental Accounts

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

#### Unit III (20 Hours)

##### Partnership Accounts

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

#### Unit IV (20 Hours)

##### Partnership Accounts

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

#### Unit V (15 Hours)

##### Accounting Standards for financial reporting

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

### OUTCOMES

1. Calculation of Branch accounts Wholesale profit and Retail Profit
2. Interpret the basic allocation of expenses in Department accounts and explain the Inter Department transfer at Cost or Selling price
3. Interpret the financial result after admission, retirement and death of a partner and explain different accounting policies. Define & examine the accounting principles, underlying financial statements and their implementation in partnership firms.
4. Demonstrate the various lists in the preparation of statement of affairs when an

individual is insolvent & list out the items for deficiency account. Discuss the case Garner Vs. Murray and solve problems relating to insolvency of partners.

5. Explain the objectives and requirements of Ind AS and IFRS.

#### REFERENCE BOOKS

1. Gupta, R. L & Gupta, V. K, Advanced Accounting, Sultan Chand & Sons, New Delhi.
2. Jain & Narang, Financial Accounting, Kalyani Publishers, New Delhi.
3. Reddy, T. S & Murthy, A. Financial Accounting, Margham Publications, Chennai.
4. Shukla & Grewal, Advanced Accounting, S. Chand & Co., New Delhi.

#### MAPPING – COURSE OUTCOME WITH PROGRAMME OUTCOME

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	M	S	S
CO4	S	S	S	M	M
CO5	S	S	S	M	M

Key : S- Strong; M-Medium; L-Low

### PRINCIPLES OF MANAGEMENT

#### OBJECTIVES

1. To provide fundamental knowledge on the concept of Management.
2. To understand about the planning, Policies and Decision making.
3. To acquire the knowledge of Organisation.
4. To identify the difference between Authority and Responsibility.
5. To apply the techniques of co-ordination and control

#### Unit I: Introduction

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

#### Unit II: Planning

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

### **Unit III: Organization**

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

### **Unit IV: Authority and Responsibility**

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

### **Unit V: Direction**

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

### **COURSE OUTCOME**

On the successful completion of the course, students will be able to

1. Understand the basic concept of management
2. Examine the concept of planning, policies and decision making
3. Understand how to apply organization principles
4. Interpret the difference between the authority and responsibility
5. Apply the techniques of direction and control

### **REFERENCE BOOKS:**

1. Tripathi,P.C.&Reddy,P.N.PrinciplesofManagements,TataMcGrawHill,NewDelhi.
2. Gupta,C.B.ManagementTheory&Practice,Sultan Chand Sons,New Delhi.
3. Prasad,L.M.Principles&PracticeofManagement,SultanChand&Sons,New Delhi.

### **MAPPING – COURSE OUTCOME WITH PROGRAMME OUTCOME**

<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	S	M
<b>CO2</b>	S	S	S	S	M
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	M	M
<b>CO5</b>	S	S	S	M	M

## **FINANCIAL ANALYTICS AND CONTROL**

### **COURSE OBJECTIVES:**

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

### **UNIT I:**

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

### **UNIT II:**

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

### **UNIT III:**

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

### **UNIT IV:**

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

### **UNIT V:**

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

**OUTCOMES:**

1. Students can understand the basics of information systems and data governance
2. Students can apprehend Business Intelligence and data mining techniques
3. Application of cost measurement concepts
4. Students can understand the supply chain management and business process improvement
5. Students gain knowledge on system controls and security measures for internal financial controls.

**REFERENCE BOOKS:**

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

**MAPPING-COURSE OUTCOME WITH PROGRAMME OUTCOME**

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	S
CO2	S	S	S	M	M
CO3	S	M	S	S	M
CO4	S	S	S	S	M
CO5	S	M	M	M	S

Key: S-Strong, M-Medium/Moderate, L-Low

**தமிழ்த்துறை  
முதலாமாண்டு****NME: அடிப்படைத் தமிழ் - இரண்டாம் பருவம்****பாடத்திட்டத்தின் நோக்கம் (Objective)**

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

இம்மாணவர்கள் இரண்டாம் பருவத்தில் தமிழ் மொழியிலுள்ள சிறு சிறு

இலக்கியப்பகுதிகளைப் படிப்பர். சிறு கதைகள், சுற்றுலாத்தலங்கள், தமிழ் இலக்கியங்களின் வரலாறு ஆகியவற்றைப் புரிந்துகொள்ளும் நோக்கில் பாடத்திட்டம் அமைகிறது.

### பாடத்திட்டம் (SYLLABUS)

அலகு -1.

நீதி நூல்கள்

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

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

அலகு - 2.

நீதிக் கதைகள்

1. பீர்பால் கதை, 2. பரமார்த்த குரு கதை

அலகு - 3.

அறிமுகம்

அ. தமிழ் இலக்கிய வரலாறு - இலக்கியங்கள் புலவர்கள்

ஆ.தமிழக வரலாறு - வரலாற்றுச் சின்னங்கள்- சுற்றுலாத்தலங்கள்- அலுவலகப்பெயர்கள்

இ.பழமொழிகள்.

பாடத்திட்டத்தின் பயன்கள் (Subject Outcome)

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

பாட நூல்

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

Reference book

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

(Reference book not applicable)

சென்னைப் பல்கலைக்கழகம்

சிறப்புத்தமிழ் - நோக்கும் கற்றல் பயன்பாடும்

அண்ணா ஆதர்ஷ் மகளிர் கல்லூரி, சென்னை

**தமிழ்த்துறை**  
**முதலாமாண்டு**  
**NME: சிறப்புத் தமிழ் - இரண்டாம்பருவம்**

**பாடத்திட்டத்தின் நோக்கம் (Objective)**

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

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

**பாடத்திட்டம் (SYLLABUS)**

பாடப்பகுப்பு

I. இலக்கியம்

II. அதைச் சார்ந்த தமிழிலக்கிய வரலாறு

III. மொழிப் பயிற்சி

அலகு - 1

கட்டுரை

1. பெண்ணின் பெருமை-திரு.வி.க

அலகு -2.

செய்யுள்

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

ஈ. திருக்குறள் - வான் சிறப்பு முழுமையும்

உ. சிலப்பதிகாரம் - மங்கல வாழ்த்துப் பாடல்

ஊ. திருவாசகம் - வேண்டத்தக்கது

எ. திருவாய்மொழி - உயர்வற

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

ஐ. சீறாப்புராணம் - வானவர்க்கும்

ஓ. பாரதியார்- நல்லதோர்வீணை

அலகு -3.

இலக்கிய வரலாறு

பாடம் தழுவிய இலக்கிய வரலாறு

அலகு -4.

மொழிபெயர்ப்பு

ஆங்கிலப் பகுதியைத் தமிழாக்கம் செய்தல்

பாடத்திட்டத்தின் பயன்கள் (Subject Outcome)

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

மொழிபெயர்ப்புத்துறையிலும் செயலாற்ற முடியும் பாட நூல்

தமிழ் - பகுதி 4 - சென்னைப் பல்கலைக்கழகம் அடிப்படைத் தமிழுக்குப்

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

**Reference book**

தமிழ் - பகுதி 4 - சென்னைப் பல்கலைக்கழகம் வடிவமைத்த

பாடத்திட்டங்கள் ஆகையால் குறிப்புதவிநூல் என்று தனியாக இல்லை.

**(Reference book not applicable)**



## **Non Major Elective: HTML LAB**

### **OBJECTIVE:**

This course introduces to the programming in HTML

### **LIST OF EXERCISES:**

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

### **OUTCOME:**

To implement modern Web pages with HTML.

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

### **COURSE OBJECTIVE**

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

### **UNIT 1: COMMUNICATIVE COMPETENCIES**

Listening: Listening to audio text and answering questions

Speaking: Group work.

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

Vocabulary: Register specific - Incorporated into the LSRW tasks

### **UNIT 2: Persuasive Communication**

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

Speaking: Role play (formal context)

Reading: Skimming/Scanning

Writing: Process Description

Vocabulary: Register specific -Incorporated into the LSRW tasks.

### **UNIT 3: Digital Competence**

Listening: Active Listening

Speaking: Interviews.

Reading: Reading article on Digital Competence

Writing: creating a vlog , website

Vocabulary: Register specific -Incorporated into the LSRW tasks

### **UNIT 4: Creativity and Imagination**

Listening: Embracing Creativity in Business Communication

Speaking: Interviews.

Reading: Reading article on Digital Competence

Writing: creating a vlog , website

Vocabulary: Register specific -Incorporated into the LSRW tasks

### **UNIT 5: Workplace Communication– An Overview**

Speaking: Making PPT

Reading & Writing: Product Profile, Writing a Circular , Writing minutes of a meeting

Writing: Writing an Introduction for an academic essay, Punctuation and Capitalization

Vocabulary: Register specific -Incorporated into the LSRW tasks.

## **LEARNING OUTCOME**

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

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

## **SEMESTER III**

### **CORPORATE ACCOUNTING**

#### **OBJECTIVES**

- 1.To make students familiarise with corporate accounting procedures
2. To enable students to acquire conceptual knowledge about the preparation of the company accounts.
- 3.To motivate students to understand the various provisions of the Companies act.
- 4.To enable students to learn accounting for larger organisations rather than smaller organisations or partnership firms where the requirements for filing accounts needs to be less rigorous.
- 5.To inculcate practical knowledge about Profit and Loss Account & Balance sheet of Companies as per revised schedule VI.

#### **Syllabus**

##### **UNIT – I Share Capital**

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

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

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

##### **UNIT – III Final Accounts**

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

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

Valuation of Goodwill & Shares – Meaning – Methods of valuation

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

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

## OUTCOMES

- 1.The students will learn the accounting procedures of corporate undertaking and their financial statement preparations.
2. Students will have a practical knowledge of how the shares are issued and how accounting entries are made when the shares are issued at Par, Premium & discount and also about their forfeiture and reissue.
3. Students can apprehend the Fundamentals of Redemption of Preference shares and Debentures are covered and Procedures involved in underwriting of shares and debentures.
4. Students can prepare final accounts of Joint stock Companies, appraise the various methods of valuation of shares and goodwill.
- 5.Inculcate the knowledge about Accounting for Insurance Companies

## MAPPING-COURSE OUTCOME WITH PROGRAMME OUTCOME

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	M
CO2	S	S	M	M	M
CO3	S	M	M	M	S
CO4	S	S	S	S	M
CO5	S	M	S	M	S

Key: S-Strong, M-Medium/Moderate, L-Low

## FINANCIAL REPORTING

### COURSE OBJECTIVES

1. To familiarise students with the disclosure of information in financial statements and educate the students on the need for financial analysis and interpretation.
2. To understand different types of performance measurement systems in accounting used in financial control systems.
3. To gain knowledge about the treatment of cash and current assets globally.
4. To appreciate the global practices in valuation of intangible assets.
5. To provide a strong framework on equity transactions.

## **SYLLABUS**

### **Unit I Financial Statements (per US GAAP and IFRS)**

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

### **Unit II Revenue Recognition (per US GAAP and IFRS)**

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

### **Unit III Current Assets and Current Liabilities (per US GAAP and IFRS)**

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

### **Unit IV Asset Valuation and Valuation of Liabilities (per US GAAP and IFRS)**

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

### **Unit V Equity transactions (per US GAAP and IFRS)**

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

## **COURSE OUTCOMES**

1. Able to identify and evaluate financial statements.
2. Describe how the rules of corporate financial reporting affect the application of standards.
3. Identify assumptions, evaluate statements in terms of evidence, to detect false logic or reasoning, to identify implicit values of current assets.
4. Have the ability to interpret information based on scientific globally accepted financial analysis, .
5. Integrate theoretical knowledge on equity transactions.

## REFERENCE BOOKS

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

## MAPPING-COURSE OUTCOME WITH PROGRAMME OUTCOME

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	S	M	S	M
CO3	S	M	S	M	M
CO4	S	S	M	M	M
CO5	S	M	M	S	S

Key: S-Strong, M-Medium/Moderate, L-Low

## BANKING THEORY LAW AND OPERATIONS

### COURSE OBJECTIVES-

1. To compare and understand the concepts and structuring of Indian Banking System
2. To understand the impact of government policy and regulations on the banking industry
3. To identify the various reforms and innovations in the Banking sector and updated E-Banking services available.
4. To understand the banking lending policies and Procedure
5. To enable students to understand the concept of cheque and identify the various reforms, and customer grievances.

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

**UNIT-II: RBI:** Establishment- objective- Legal framework- Functions- SBI- Origin and History- Establishment Indian subsidiaries- Foreign subsidiaries- Non- Banking – Subsidiaries- Personal banks- Meaning and definition- Features- Co-operative banks Vs Commercial banks- Structure- NBFC- Role of NBFC- RBI regulations- Financial sector reforms- Sukhmoy committee 1985- Narasimham committee I and II-Prudential norms; capital adequacy norms- Classification of assets and provisioning.

**UNIT-III: E-Banking:** Meaning- Service- e-banking and Financial services- Initiatives- Opportunities – Internet banking- Meaning- Internet banking Vs Traditional banking- Services- Drawbacks- Frauds in internet banking. Mobile banking- Anywhere Banking- Any time Banking- Electronic Mobile wallets. ATM- Evolution- Concept-Features- Types- Electronic money-Meaning – Categories- Merits of E-money- Electronic funds transfer (EFT) system- Meaning- Steps- Benefits- Monetary policies- financial sector reforms- sukhamoy chakrevarthy committee 1985 & Narasiman committee I & II- Prudential norms capital adequacy norms- Classification of assets & provisionary meaning- Structure of Interest rates (short and long term)- impacts on saving and borrowings.

**UNIT-IV: Bank Account:** Opening- Types of Accounts- FDR- Steps in opening Account- Saving Vs current Account- ‘Donatio Mortis Causa’- Passbook- Bank Customer Relationships- Special Types of Currents- KYC norms. Bank Lending- Lending Sources- Bank Lending Principles- Forms of lending- Loan evaluation process- Securities of lending- Factors influencing bank lending- Negotiable Instruments- Meaning – Characteristics- Types, Crossing- Definition- Objectives- Crossing and Negotiability- Consequences of Crossing.

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

## **COURSE OUTCOMES-**

On the successful completion of course-

1. Students can understand the entire concepts of Indian Banking systems.
2. Understand the structure of RBI and Various committees in prudential norms.
3. Students can understand the various reforms in Indian banking and various upgrades in banking systems.
4. Students can understand the relationship existing between the banker and the customers and bank lending policies & procedures.
5. Understand the various types of negotiable instruments and related features.



## REFERENCE BOOKS-

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

## MAPPING-COURSE OUTCOME WITH PROGRAMME OUTCOME-

CO/PO	PO1	PO2	PO3	PO4	PO5
C01	S	S	S	S	S
C02	S	S	S	M	S
C03	S	S	M	S	S
C04	S	S	S	S	S
C05	S	S	M	S	S

**KEY: S- STRONG, M- MEDIUM/MODERATE, L-LOW**

## MARKETING

### COURSE OBJECTIVES

1. To introduce core concepts of marketing.
2. To familiarize the concept of market segmentation & consumer behaviour in marketing.
3. To impart knowledge on components of Marketing Mix
4. To study the role of channels of distribution and determine the various methods of promotion in marketing.
5. To understand the marketing environment and recent trends in the marketing system.

## **SYLLABUS**

### **Unit I**

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

### **Unit II**

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

### **Unit III**

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

### **Unit IV**

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

### **Unit V**

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

## **COURSE OUTCOMES**

1. Analyze the relevance of marketing terminologies, concepts, functions, theories, and classifications.
2. Integrate Segmentation, Targeting and Positioning to create, capture, and deliver value to consumers through the application of universal Consumer behavior theories.
3. Formulate the product and price mix based on the business situation, management resolution and ethical solution to serve consumer needs.
4. Develop a marketing plan to generate better sales and profits through cutting edge promotion techniques and unique distribution methods for business sustainability.
5. Outline the innovative and digital tools to develop marketing strategies for the new age consumer.

## REFERENCE BOOKS

1. Dawn iacobucci , Anupama Vohra – Marketing Management – CENGAGE, New Delhi.
2. Marketing Management by Rajan Saxena
3. Principles of Marketing by Philip Kotler

## MAPPING-COURSE OUTCOME WITH PROGRAMME OUTCOME

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	M
CO2	S	S	M	S	M
CO3	S	M	S	M	S
CO4	S	S	M	S	M
CO5	S	M	M	M	S

Key: S-Strong, M-Medium/Moderate, L-Low

## BUSINESS STATISTICS

### COURSE OBJECTIVES

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

### UNIT-I

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

### UNIT-II

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

### UNIT-III

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

### UNIT-IV

Time Series Analysis of Time Series-Causes of Variation in Time Series Data -Components of  
Time Series- Additive and Multiplicative Models- Determination of Trend By Semi Average,  
Moving Average and Least Square( Linear Second Degree And Exponential) Methods

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

#### **UNIT-V**

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

#### **COURSE OUTCOMES**

1. Enabling Students to know the methods of presenting the data graphically
2. Students acquire the knowledge of various Statistical tools
3. Understand various future prediction techniques and draw inferences in business
4. Comprehend the application of suitable statistical tool to study the business behaviours
5. Enlightening the students with Statistical Analysis of collected data.

#### **REFERENCE BOOKS**

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

#### **MAPPING-COURSE OUTCOME WITH PROGRAMME OUTCOME**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	M	M	S
<b>CO2</b>	S	S	S	S	M
<b>CO3</b>	S	S	S	M	M
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	M	M	S

Key: S-Strong, M-Medium/Moderate, L-Low

## COMPUTING SKILLS – LEVEL I

### COURSE OBJECTIVES:

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

**Pre- requisite :** NIL

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

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

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

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

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

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

### REFERENCE BOOKS:

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

## **SEMESTER IV**

### **ADVANCED CORPORATE ACCOUNTING**

#### **COURSE OBJECTIVES**

1. To provide students with an understanding of accounting procedures for corporate restructuring.
2. To make the students understand the applications of Accounting Transactions in the Corporate Sector.
3. To enable the students to gain the ability to solve problems relating to liquidation of companies.
4. To understand the meaning of holding companies and explain the procedures to determine the amount of goodwill, CR and Minority Interest.
5. To understand the concept of Non performing Asset and preparation of financial statements of banking companies.

#### **SYLLABUS**

**UNIT I:-** Internal Reconstruction Meaning - Alteration of share capital – Accounting Procedures.

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

**UNIT III:-** Liquidation Meaning – Preparation of Liquidator’s Final Statement of Accounts – Calculation of Liquidator Remuneration.

**UNIT IV:** -Consolidation Holding Company –Subsidiary company - Meaning – Preparation of Consolidated Final Statement of Accounts

**UNIT V:** - Accounting For Banking Companies Bank accounts - Concept of Non-Performing Assets (NPA)-Preparation of Profit and Loss Account - Asset classification - Preparation of Balance Sheet.

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

### OUTCOMES

1. The students will be able to understand the procedures of corporate restructuring and to prepare the various accounting statements.
2. Apply the procedure involved in amalgamation of companies and absorption of companies and illustrate the implication of unethical accounting practices on the society.
3. Critically analyse and assess complex information at a theoretical level to develop and understand problem solving skills with respect to corporate insolvency.
4. The students can present financial information about the parent and its subsidiary company.
5. Enables the students to prepare the bank financial accounts and transactions smoothly

### TEXT BOOK:

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

2.Gupta, R.L. & Radhaswamy ,M., Advanced Accounts, Sultan Chand & Sons, New Delhi.

### REFERENCE BOOKS:

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

### MAPPING-COURSE OUTCOME WITH PROGRAMME OUTCOME

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	S	S	S	S
CO3	S	S	S	M	M
CO4	S	S	S	S	M
CO5	S	S	M	S	S

Key: S-Strong, M-Medium/Moderate, L-Low

## **CORPORATE AND BUSINESS LAW**

### **OBJECTIVES:**

1. To highlight the provisions of law governing the General Contracts.
2. To be aware about the legal rules relating to consideration and offer.
3. To impart knowledge on legal provisions of performance, discharge, and breach of contract.
4. To introduce the Companies Act 2013 and Formation of a Company and familiarise with Memorandum of Association and Articles of Association.
5. To understand the issue of prospectus and its contents and kinds of company meetings.

### **UNIT I:**

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

### **UNIT II:**

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

### **UNIT III:**

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

### **UNIT IV:**

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

### **UNIT V:**

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

### **OUTCOMES:**

1. Apply basic elements required to enter a valid contract under the Indian Contract Act 1872
2. Discuss the requirement for offer and consideration and laws relating to mistake, coercion and fraud.
3. Outline the remedies available to individuals in case of breach of contract.
4. Discuss the Legal provisions of Companies Act 2013 and outline the clauses of Memorandum of Association and contents of Articles of Association.
5. Describe the Contents of prospectus and remedies for misstatement in prospectus and classify the meetings of a company.



## SUGGESTED READINGS

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

## E -RESOURCES

[www.cramerz.com](http://www.cramerz.com)[www.digitalbusinesslawgroup.com](http://www.digitalbusinesslawgroup.com)

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

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

## MAPPING-COURSE OUTCOME WITH PROGRAMME OUTCOME

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	S
CO2	S	S	M	S	M
CO3	S	S	M	S	M
CO4	S	S	M	S	M
CO5	S	S	M	S	M

Key: S-Strong, M-Medium/Moderate, L-Low

## WORKING CAPITAL MANAGEMENT

### OBJECTIVES

- 1) To understand the need and facets of Working capital management.
- 2) To impart knowledge on approaches to financing current assets.
- 3) To introduce cash management and determine optimum cash balance
- 4) To understand the concept of receivables management
- 5) Demonstrate conceptual application of receivables and inventory management

### UNIT I: Introduction

Working Capital Meaning - Importance of working capital management - components of working capital - Factors Influencing working capital requirements - Estimating working capital management- working capital life cycle - Role of finance manager in working capital.

### UNIT II: Financing Current Assets

Different approaches to Financing Current Assets- Conservative, Aggressive and Matching approach - Sources of Finance Committees on Working Capital Finance.

### UNIT III: Cash Management

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

#### **UNIT IV: Receivables Management**

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

#### **UNIT V: Inventory Management**

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

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

#### **OUTCOMES:**

- 1: Select and apply techniques in computation of Working capital Requirement.
- 2: Identify the various sources to finance working capital.
- 3: Determine the cash needs of an organisation and monitoring collections.
- 4: Apply the concepts and tools of the receivables management
- 5: Determine the various tools for inventory control.

#### **SUGGESTED READINGS**

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

#### **E-RESOURCES**

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

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

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

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

#### **MAPPING-COURSE OUTCOME WITH PROGRAMME OUTCOME**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	M	M	S
<b>CO2</b>	S	S	M	S	M
<b>CO3</b>	S	S	M	S	M
<b>CO4</b>	S	S	M	S	M
<b>CO5</b>	S	S	M	S	M

Key: S-Strong, M-Medium/Moderate, L-Low

## **INDIRECT TAXATION**

### **COURSE OBJECTIVES**

1. To facilitate students gain knowledge of the principles of Indirect Taxation.
2. To enable the students gain knowledge of Goods and Services (GST)
3. To acquire knowledge about assessment proceedings
4. To understand the basic provisions relating to audit under GST
5. To highlight the students about customs duty.

### **SYLLABUS**

#### **Unit I**

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

#### **Unit II**

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

#### **Unit III**

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

#### **Unit IV**

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

## Unit V

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

### COURSE OUTCOMES

- 1.Can understand taxation structure in India
2. Acquires clarity about the concept “One Nation One tax”
- 3.Students gain knowledge about returns and refunds under GST and availability of input tax credit
- 4.Get acquainted with basic knowledge of provisions regarding audit , demand and recovery.
- 5.The students understand the levy of and exemptions from customs duty and also the offences and penalties under custom act 1962.

### REFERENCE BOOKS

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

### MAPPING-COURSE OBJECTIVES WITH PROGRAMME OUTCOME

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	S	M	S	S
CO3	S	S	M	S	S
CO4	S	S	M	S	S
CO5	S	S	M	S	S

Key: S-Strong, M-Medium/Moderate, L-Low

## **ELEMENTS OF OPERATIONS RESEARCH**

### **COURSE OBJECTIVES**

1. To introduce students to the usage of quantitative methods and techniques.
2. To introduce effective decision making, model formulation and applications that are used in solving business decision problems.
3. To enable the students with a better strategy-making knowledge.
4. To create awareness of applying the Operation research concepts in real life situations.
5. To enlighten the students with a skill of efficiency in reducing costs and making profit.

### **UNIT I : Introduction**

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

### **UNIT II : Linear Programming Problem LPP**

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

### **UNIT III: Methods Of LPP**

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

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

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

### **UNIT V: Game Theory**

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

## **COURSE OUTCOMES**

1. Identifying and Developing Operational research models from the verbal description of the real system.
2. Understanding the mathematical tools that are needed to solve optimization problems
3. Knowing the methods to Formulate and solve the problems using Networks and Graphs.
4. Developing a report that describes the model and the solving technique.
5. Analyze the results and propose recommendations in language understandable to the decision making processes in Management.

## **REFERENCE BOOKS:**

1. Agarwal NP and Sonia Agarwal, Operations Research and Quantitative Techniques, RBS A Publishers, New Delhi ,2009
2. Anand Sharma, Operations Research, Himalayan Publishing House, 2014 ,Mumbai
3. Gupta Pk And Gupta SP Quantitative Techniques and Operations Research, Sultan Chand and Sons, 2014, New Delhi
4. Kapoor V.K, Operations Research Techniques For Management,Sultan Chand And Sons, 2012 New Delhi
5. Kanti Swarup,P.K. Gupta Man Mohan ,operation research, Jain book agency, 2014, New Delhi
6. Sarangi, SK Applied operations research and Quantitative methods, Himalayan publishing house 2014, Mumbai.

## **MAPPING-COURSE OBJECTIVES WITH PROGRAMME OUTCOME**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	M	S	M
<b>CO2</b>	S	S	M	S	S
<b>CO3</b>	S	S	S	S	M
<b>CO4</b>	S	S	S	M	S
<b>CO5</b>	S	S	M	M	M

Key: S-Strong, M-Medium/Moderate, L-Low

## ENVIRONMENTAL STUDIES PROGRAMME

CODE: ENV4B

SEMESTER: III & IV

HOURS: 30

**UNIT-I: Introduction to Environmental Studies** Multidisciplinary nature of environmental studies; Scope and importance; concept of sustainability and sustainable development.

### UNIT-II : Ecosystem

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

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

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

### UNIT III: Natural Resources : Renewable and Non – renewable Resources Land resources and landuse change:

Land degradation, soil erosion and desertification.

Deforestation : Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations.

Water : Use and over –exploitation of surface and ground water, floods, droughts, conflicts over water ( international and inter-state).

Energy resources : Renewable and non renewable energy sources, use of alternate energy sources, growing energy needs, case studies.

### UNIT IV: Biodiversity and Conservation

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

### UNIT V: Environmental

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

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

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

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

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

### **UNIT VIII: Field Work**

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

### **REFERENCE BOOKS:**

1. Carson , R. 2002. Silent Spring, Houghton Mifflin Harcourt.
2. Gadgil , M.,& Guha, R. 1993. This Fissured Land: An Ecological History of India. Univ. of California Press.
3. Gleeson, B. and Low, N.(eds.)1999. Global Ethics and Environment, London, Routledge

## **COMPUTING SKILLS – LEVEL II**

### **COURSE OBJECTIVES:**

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



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

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

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

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

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

**Unit 5 :** Graphics and Multimedia - Clip art – create and insert; shapes- draw, insert and copy; create a flow Note – Unit 1 -5 are to be taught as practical with hands on experience

**REFERENCE BOOKS:**

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

**SEMESTER V**

**PRACTICAL AUDITING**

**COURSE OBJECTIVES:**

1. To impart knowledge to the students on the concept of the Auditing Practices.
2. To make the students obtain knowledge on different methods of Auditing.
3. To enable the students to understand the concept behind vouching and verification.
4. To make the students understand the role of an auditor and audit report.
5. To enable the students to gain knowledge of recent techniques of computerized Auditing.

**Syllabus:**

**UNIT I: Introduction**

Meaning and Definition of Auditing – Distinction between Auditing and Accounting - Objectives - Advantages and Limitations of Audit - Scope of Audit - Classifications of Audit – Audit Planning - Meaning. Audit programme – Meaning – Objectives and Contents. Audit Note

Book, contents, Usefulness of Audit Note Book - Audit working papers - meaning. Ownership and Custody – Test checking and Routine checking - Meaning. Internal control – Meaning – Definition – Objectives – Technique for evaluation of Internal Control System. Internal check – Meaning - Objectives difference between Internal control, Internal check and Internal Audit.

#### **UNIT II: Vouching and Verification**

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

#### **UNIT III: Audit and Accounting Standards**

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

#### **UNIT IV: Auditors and Audit Report**

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

#### **UNIT V: Recent Trends in Auditing**

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

#### **COURSE OUTCOME:**

1. The students will be well versed with all the Auditing practices currently in use.
2. The students will understand the concepts of vouching and verification.
3. Students will know the general approach of audit in EDP environment.
4. The Students will become aware of all the recent trends in the auditing world.
5. The students will gain knowledge about the role of an auditor and audit report.

**REFERENCES:**

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

**MAPPING-COURSE OBJECTIVES WITH PROGRAMME OUTCOME**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	M	M	S	S
<b>CO2</b>	S	M	M	S	M
<b>CO3</b>	S	S	M	M	M
<b>CO4</b>	S	M	M	M	S
<b>CO5</b>	S	M	S	S	M

Key: S-Strong, M-Medium/Moderate, L-Low

**ELEMENTS OF COST ACCOUNTING****COURSE OBJECTIVES**

1. To make students understand the basics of cost accounting and Classification of Costs thoroughly.
2. To help them understand the computation of Cost Sheets, Reconciliation of Cost and Financial Accounts.
3. To enable students to discuss the concepts related to Material Costing computation of Stock Levels of Materials EOQ, Stores Issue - FIFO - LIFO - HIFO and Inflated Price Method.
4. To inculcate and provide requisite Skills for the Calculation of Wage Payments, Time Wages, Piece Wages, and Different Methods of Incentive Payments.
5. To impart knowledge about the Allocation, Preparation of Overheads Distribution Statement and Computation of Machine Hour Rate.

## **SYLLABUS**

### **Unit I: Cost Accounting**

Definition - Nature and Scope - Principles of Cost Accounting - Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting - Installation of Costing System - Classification of Costs - Cost Centre - Profit Centre.

### **Unit II: Cost Sheet**

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

### **Unit III: Material Costing**

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

### **Unit IV: Labour Costing**

Direct Labour and Indirect Labour- Time Keeping - Methods and Calculation of Wage Payments - Time Wages - Piece Wages - Incentives - Different Methods of Incentive Payments - Idle time - Overtime - Labour Turnover - Meaning, Causes and Measurement.

### **Unit V: Overheads Costing**

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

## **COURSE OUTCOMES**

1. Students are introduced to Cost accounting, its objectives and scope, methods and Techniques of cost accounting.
2. Students would be able to prepare Cost Sheets, Reconciliation of Cost and Financial Accounts.
3. Expertise in determining the cost of the product computation of Stock Levels of Materials EOQ, Stores Issue - FIFO - LIFO - HIFO and Inflated Price Method.
4. Students learn to prepare Methods and Calculations of Wage Payments and Incentive Payments
5. Gains knowledge of overheads and method of distribution of primary and secondary overhead

## **REFERENCE BOOKS**

1. Murthy A & Gurusamy S, cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai
2. Jain, S.P & Narang, K.L., cost Accounting, Kalyani Publishers
3. Khanna, B.S. Pandey, I.M -Ahuja, G.K and Aand Arora., Practical Costing, S Chand & Sons

4. Reddy, T.S. and Hariprasad Reddy, Y, Cost Accounting, Margam Publications
5. Prasad, N.K and Prasad, V.K, cost Accounting, Book Syndicate
6. Saxena and Vashist, cost Accounting Sulthan Chand and Sons, 2014, New Delhi

### **E-Resources**

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

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

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

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

### **MAPPING-COURSE OBJECTIVES WITH PROGRAMME OUTCOME**

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	S	M	S	S
CO3	S	S	M	S	S
CO4	S	S	M	S	S
CO5	S	S	M	S	S

Key: S-Strong, M-Medium/Moderate, L-Low

## **INCOME TAX LAW AND PRACTICE- I**

### **COURSE OBJECTIVES**

1. To enable the students to understand the basic concepts, definitions and terms related to Income Tax and to determine the residential status of an individual and scope of total income.
2. To Understand the rules and provisions of income under the head Salary
3. To understand the concepts and learn to compute the income from House Property
4. To learn about the concepts and computation of income from Profits and Gains from Business or Profession.
5. To enable the students to know about E-filing and submission of returns.

### **SYLLABUS**

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

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

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

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

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

### **COURSE OUTCOMES**

1. Students would identify the technical terms related to Income Tax and would determine the Residential status of an individual and scope of total income.
2. Understands the rules and provisions of income under the head Salary
3. Familiarise with the computation of income from House property under different circumstances.
4. Understands the concepts and can compute the income from Profits and Gains from Business or Profession
5. Gains practical knowledge in filing and submission of Income tax returns.

### **REFERENCE BOOKS**

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

### **MAPPING-COURSE OBJECTIVES WITH PROGRAMME OUTCOME**

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	S	M	S	S
CO3	S	S	M	M	S
CO4	S	S	M	S	S
CO5	S	S	M	M	S

Key: S-Strong, M-Medium/Moderate, L-Low

## **FINANCIAL MANAGEMENT**

### **OBJECTIVES**

1. Enables students to understand basic concepts of financial management and their application in investment, financing and dividend decisions.
2. Understand concepts of leverage analysis, capital structure and dividend theories and identify courses of action in the financial environment that would result in maximisation of wealth of an organisation.
3. Understand the significant role of cost of capital
4. To facilitate the understanding of the basics of investing, financing and dividend decisions.
5. Understand management of working capital and estimate the same for an organisation.

### **UNIT I: Introduction**

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

### **UNIT II: Capital Structure**

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

### **UNIT III: Cost of Capital**

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

### **UNIT IV: Dividend**

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

### **UNIT V: Working Capital**

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

## **COURSE OUTCOMES**

1. Demonstrate the understanding of various sources of funds in the market and various functions of financial management to achieve its objectives.
2. Estimate the capital structure, leverage.
3. Evaluate the impact of the cost of Capital on the capital investments decisions of a business.
4. Understand and apprehend the financing, investing and dividend decisions
5. Determining the working capital requirements of an organization.

## **REFERENCE BOOKS**

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

## **MAPPING-COURSE OUTCOME WITH PROGRAMME OUTCOME**

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	S
CO2	S	S	S	M	M
CO3	S	M	S	S	M
CO4	S	S	S	S	M
CO5	S	M	M	M	S

Key: S-Strong, M-Medium/Moderate, L-Low

## **PORTFOLIO MANAGEMENT**

### **OBJECTIVES**

1. To acclimate the students on the concept of Portfolio Management.
2. To compute the future and present values of investment projects.
3. To formulate the optimum portfolio strategies.
4. To facilitate the students to know the techniques of risk and returns of securities.
5. To understand the concept of futures and options.

### **UNIT I: Introduction**

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



## UNIT II: Value of Money

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

## UNIT III: Portfolio Analysis

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

## UNIT IV: Risk & Return

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

## UNIT V: Need and Importance of Portfolio Management

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

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

## OUTCOME

1. The students will understand the basic concepts of Portfolio Management and its techniques.
2. Application of time value techniques to the real situations
3. Construct a portfolio using established theories and principles.
4. Construction of risk-return of various securities.
5. Ability to conceptualize different derivative options.

## TEXT BOOK:

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

## REFERENCE BOOKS:

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

## WEB RESOURCE:

1. [www.portfoliomanagement.in](http://www.portfoliomanagement.in)
2. [www.sebi.gov.in](http://www.sebi.gov.in)
3. [www.moneycontrol.com](http://www.moneycontrol.com)

## MAPPING-COURSE OUTCOME WITH PROGRAMME OUTCOME

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	S
CO2	S	S	M	S	M
CO3	S	S	M	S	M
CO4	S	S	M	S	M
CO5	S	S	M	M	M

Key: S-Strong, M-Medium/Moderate, L-Low

## VALUE EDUCATION

### COURSE OBJECTIVES:

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

### UNIT - I

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

### UNIT - II

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

### UNIT - III

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

### UNIT - IV

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

### UNIT - V

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

### COURSE OUTCOMES:

- Students will gain a deeper understanding about the purpose of their life.
- Students will understand and start applying the essential steps to become good leaders.

- Students will emerge as responsible citizens with clear conviction to practice values and ethics in life.

### **Reference Books :**

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. Awakening Indians to India, Chinmayananda Mission, 2003.

## **SEMESTER VI**

### **MANAGEMENT ACCOUNTING**

#### **COURSE OBJECTIVES:**

1. To make the students gain knowledge on the techniques of Management Principles.
2. To enable the students to be able to obtain practical skills in tackling management problems.
3. To make the students understand ratio analysis and its application.
4. To make the students understand the concepts of cash flow and fund flow analysis.
5. To give insights on the methods of preparing different types of budgets.

#### **UNIT I: Introduction**

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

#### **UNIT II: Financial Statement Analysis**

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

#### **UNIT III: Ratio Analysis**

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

#### **UNIT IV: Fund Flow Analysis & Cash Flow Analysis**

Introduction, Meaning of Funds Flow Statement-Ascertainment of flow of funds- Technique of preparing funds flow statement- Schedule of Changes in Working Capital- Adjusted Profit and Loss account-Funds Flow Statement

Meaning of Cash Flow Statements – Advantages – Limitations – Preparation of Cash Flow Statement – Types of Cash flows - Operating, Financing and Investing Cash flows.

#### **UNIT V: Budgetary Control & Marginal Costing**

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

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

## **COURSE OUTCOMES:**

1. The students will understand the scope and importance of management accounting.
2. The student will know how to Develop and apply budgeting for planning and controlling purposes.
3. The students will learn how to prepare cash and fund flow analysis.
4. The students will understand the calculation of different types of ratios.
5. The students will gain knowledge on preparation of financial statement analysis.

## **REFERENCES:**

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

## **MAPPING-COURSE OBJECTIVES WITH PROGRAMME OUTCOME**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	M	M	M	M
<b>CO2</b>	S	S	S	S	S
<b>CO3</b>	S	M	M	S	M
<b>CO4</b>	S	M	S	M	M
<b>CO5</b>	S	S	M	M	M

Key: S-Strong, M-Medium/Moderate, L-Low

## **ADVANCED COST ACCOUNTING**

### **COURSE OBJECTIVES**

1. To make students understand the Features of Contract Costing and Preparation of Contract A/c.
2. To help them understand the Features of Process costing and Concept of Equivalent Production
3. To enable students to discuss the concepts related to the Preparation of Operating Cost Sheet and Transport Costing
4. To inculcate and provide the requisite Features of Absorption Costing and Preparation of Marginal Cost Statement.
5. To impart knowledge about the Variance analysis of Material, Labour, Overhead and Sales Variances and Calculation of Variances.

### **Unit I : Contract Costing**

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

### **Unit II : Process Costing**

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

### **Unit III : Operation Costing**

Operating Costing - Meaning - Preparation of Operating Cost Sheet - Transport Costing - Power Supply Costing - Hospital Costing - Simple Problems.

### **Unit IV : Marginal Costing**

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

### **Unit V : Standard Costing**

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

### **COURSE OUTCOMES**

1. Students can appreciate features of Contract Costing and Preparation of Contract A/c.
2. Students would be able to learn the Features of Process costing and Concept of Equivalent Production
3. Can classify, Preparation of Operating Cost Sheet and Transport Costing
4. Students learn the Features of Absorption Costing and Preparation of Marginal Cost Statement.
5. Gains knowledge of Variance analysis of Material, Labour, Overhead and Sales Variances and Calculation of Variances

## REFERENCE BOOKS

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

## MAPPING-COURSE OBJECTIVES WITH PROGRAMME OUTCOME

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	S	M	S	S
CO3	S	S	M	S	S
CO4	S	S	M	S	S
CO5	S	S	M	S	S

Key: S-Strong, M-Medium/Moderate, L-Low

## INCOME TAX LAW AND PRACTICE-II

### COURSE OBJECTIVES

1. To enable the students to compute the income under the head Capital Gain .help the Students understand the relevance and significance of Tax.
2. To facilitate the students to compute under the head income from other sources.
- 3.To acquire knowledge regarding provisions of set-off and carry forward of losses along With deemed income.
- 4.To enable to compute total income of an individual after the deductions from section 80 C To 80 U and to compute tax liability of an individual.
5. To facilitate the students in understanding the Income Tax Authorities and various types of Assessment Procedures

## **SYLLABUS**

### **UNIT I: Income from Capital Gain**

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

### **UNIT II: Income from other sources**

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

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

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

### **UNIT IV: Deductions from Gross Income**

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

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

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

## **COURSE OUTCOMES**

1. Students can compute income under the head “Income from Capital Gain
2. Students assess taxable income from other sources of an Individual assessee after taking into account deduction u/s 57 and amounts disallowed u/s 58.
3. Acquires knowledge regarding provisions of set-off and carry forward of losses along with deemed income.
4. Able to compute total income of an individual after defining deductions U/S 80 C to 80 U.
5. Gains knowledge of Income Tax Authorities and various types of Assessment Procedures



## REFERENCE BOOKS

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

## MAPPING-COURSE OBJECTIVES WITH PROGRAMME OUTCOME

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	S	M	S	S
CO3	S	S	M	S	S
CO4	S	S	M	S	S
CO5	S	S	M	S	S

Key: S-Strong, M-Medium/Moderate, L-Low

## WORKING CAPITAL MANAGEMENT

### OBJECTIVES

- 1) To understand the need and facets of Working capital management.
- 2) To impart knowledge on approaches to financing current assets.
- 3) To introduce cash management and determine optimum cash balance
- 4) To understand the concept of receivables management
- 5) Demonstrate conceptual application of receivables and inventory management

### UNIT I: Introduction

Working Capital Meaning - Importance of working capital management - components of working capital - Factors Influencing working capital requirements - Estimating working capital management- working capital life cycle - Role of finance manager in working capital.

### UNIT II: Financing Current Assets

Different approaches to Financing Current Assets- Conservative, Aggressive and Matching approach - Sources of Finance Committees on Working Capital Finance.

### UNIT III: Cash Management

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

#### **UNIT IV: Receivables Management**

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

#### **UNIT V: Inventory Management**

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

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

#### **OUTCOMES:**

CO1: Select and apply techniques in computation of Working capital Requirement.

CO2: Identify the various sources to finance working capital.

CO3: Determine the cash needs of an organisation and monitoring collections.

CO4: Apply the concepts and tools of the receivables management

CO5: Determine the various tools for inventory control.

#### **SUGGESTED READINGS**

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

#### **E-RESOURCES**

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

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

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

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

#### **MAPPING-COURSE OUTCOME WITH PROGRAMME OUTCOME**

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	S
CO2	S	S	M	S	M
CO3	S	S	M	S	M
CO4	S	S	M	S	M
CO5	S	S	M	S	M

Key: S-Strong, M-Medium/Moderate, L-Low

## **CAPITAL MARKETS**

### **COURSE OBJECTIVES:**

1. To enable students to explore the world of capital markets.
2. To understand the regulatory framework of Indian capital markets.
3. To enable students to learn the working mechanism of Stock exchanges
4. To impart knowledge on the functioning of Primary Markets..
5. To develop and strengthen online stock trading and debt management skills.

### **UNIT I: Introduction**

Financial markets - Definition - Role -Functions-Constituents - Financial Instruments – Indian Financial Market - Global Financial Market - Capital Market - Evolution and growth Constituents - Capital Market Instruments - Types - Preference shares - Equity Shares -Non - voting equity shares - Company fixed deposits - Warrants - Debentures and Bonds- Global Debt Instruments.

### **UNIT II: Regulation of Indian Capital Market**

Regulatory Framework - Committees on Regulatory Framework - SEBI - Objectives -Management - Powers and functions - Regulatory role - Investor Protection - Insider Trading Rationale - Insiders - Insider information - Connected persons.

### **UNIT III: Stock Exchange**

History- Meaning - Functions - Stock Exchange Vs Commodity Exchange - Stock Exchange Traders - Regulation of Stock Exchanges - Steps in Stock Trading - BSE and NSE - World Stock Exchanges - New York, London, Hongkong and Tokyo Stock Exchanges.

### **UNIT IV: Primary Market**

Meaning - NIM Vs Secondary Market - Methods of New Issue -Intermediaries in the New issues market - SE BI Guidelines on Primary Market - Listing -Agreement - Benefits - Consequences of Non-listing - Underwriting - Definition - Types - Mechanics - Benefits - Book Building - Concept - Characteristics - Process - IPO including eIPO - Reverse book - building.

### **UNIT V: OTCEI**

Concept - Features - Benefits - OTCE I Vs Other Stock Exchanges - Depository Services- Banks Vs Depository - Demat Account - Electronic Settlement of Trade - Role of CDSL and NSDL - Speculation- Online Stock Trading - Debt Market - Types - Role - Price Determination.

## COURSE OUTCOMES

1. Explain the mechanisms of capital markets from the perspective of an individual investor and a financial institution.
2. Outline the regulatory framework of the Indian Capital Market.
3. Gain new insight into latest developments in the Stock Exchanges.
4. Able to understand the SEBI guideline regarding Primary market and trading skills.
5. Demonstrate the functioning of the debt market, depository services and online stock trading.

## REFERENCE BOOKS:

1. Gurusamy, Capital Markets, Vijay Nicole Imprints, 2014, Chennai.
2. Frank J. Fabozzi, Franco Modigliani, Capital Markets Institutions and Instruments Prentice Hall. 2000. New Delhi.
3. Mwnd Choudhry, Capital Market Instruments;- Analysis and Valuation, FT Press, 2000
4. Mahesh Kulkami & Dr Suhas Kulkami. Capital Markets and Financial Services, Nirali Publications, 2001, Mumbai.

## MAPPING-COURSE OUTCOME WITH PROGRAMME OUTCOME

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	M	M
CO3	S	M	S	S	S
CO4	S	S	S	M	S
CO5	S	S	S	M	S

**CIA ASSESSMENT SPLIT UP (INTERNALS) :**

<b>Assessment Procedure</b>	<b>Rubrics (Parameter)</b>	<b>Marks</b>
Assignment / Project	Creativity, usage of case study relevance to the topic	5
Seminar	Communication Skills, work model, bring out apt examples and case study	5
Internal Test	Students Performance in the written test	5
Model Exam	Students Performance in the written test	5
Attendance	Above 95% - 5; 84% to 94% - 4; 75% to 84 % - 3; 65% to 74% -2; less than 65%-1	5
<b>Total</b>		<b>25</b>

**External Examination Conducted by University of Madras**

<b>SUBJECT NAME</b>	<b>MARKS</b>	<b>TOTAL</b>	<b>SPECIAL INSTRUCTION IF ANY</b>
For <b>All Subjects</b> Expect Communicative English , Professional English , Computing Skills & Value Education	Section A (10 x 2 marks)	20 marks	10 out of 12 questions
	Section B (5 x 5 marks)	25 marks	5 out of 7 questions
	Section C (3 x 10 marks)	30 marks	3 out of 5 questions
	<b>TOTAL</b>	<b>75 marks</b>	

**COMMUNICATIVE ENGLISH ASSESSMENT PROCEDURE:**

**CIA ASSESSMENT SPLIT UP (INTERNALS)**

**SEMESTER I & II**

**(Conducted as per the guidelines prescribed by the University of Madras)**

<b>Assessment Procedure</b>	<b>Rubrics (Parameter)</b>	<b>Marks</b>
Attendance	Above 95% -5; 84% to 94% -4; 75% to 84% - 3; 65% to 74% - 2; less than 65% - 1	5
Continuous Assessment	Written Test or Assignment	10
Internal Examination	Listening Tasks	15
	Speaking (Individual topics or in pairs)	15
	Study Skills	5
<b>Total</b>		<b>50</b>

**EXTERNAL EXAMINATION**

**SEMESTER I & II**

Conducted by the University of Madras as per the prescribed guidelines - 50 marks

<b>Assessment Procedure</b>	<b>Rubrics (Parameters)</b>	<b>Marks</b>
Reading	One long comprehension passage, Info-gap questions, graph interpretation	20
Grammar	Spotting Errors, Direct & Indirect speech, Active & Passive voice, Tenses	10
Writing	Descriptive, Narrative, Compare & Contrast, Argumentative essay writing, Free Writing	20
<b>TOTAL</b>		<b>50</b>

**PROFESSIONAL ENGLISH FOR FIRST YEAR UNDERGRADUATES ASSESSMENT  
PROCEDURE:**

**CIA ASSESSMENT SPLIT UP (INTERNALS) SEMESTER I**

**(Conducted as per the guidelines prescribed by the University of Madras)**

<b>Assessment Procedure</b>	<b>Rubrics (Parameter)</b>	<b>Marks</b>
Listening	Three passages - all passages to include a question on vocabulary. a. Instruction / process description followed by info gap activities to include questions on vocabulary. b. Listen and complete a flow chart. c. Simple content from domain, with questions pertaining to understanding and analysis (Critical Thinking)	15
Speaking	Three speaking activities – Individual, pair and Group. All activities to include use of domain specific vocabulary a. Individual – short talk / presentation with PPT b. Pair – mind mapping - brainstorming with Role play / Interview c. Group – Group Discussion	15
Reading	Two passages – fact and opinion (simple content from domain with questions pertaining to understanding and analysis (Critical Thinking). [All passages to include a question on vocabulary] a. Passage to distinguish fact and opinion b. Passage describing products / gadgets	10
Writing	[All activities to include use of domain specific vocabulary.] a. Develop a story with pictures b. Describe a process	10
<b>Total</b>		<b>50</b>

**EXTERNAL EXAMINATION SEMESTER I (50 mks)**

Vocabulary	MCQ, Info-gap questions – domain specific vocabulary) (Q. No. A,B)	10
Reading	C. One long passage (simple content from domain with questions pertaining to understanding and analysis (Critical Thinking). D. Compare and contrast essay based on an info-graph – pie chart/ bar graph etc	20
Writing	E. Long Passage for Note making and summarising F. Free writing -	20

**PROFESSIONAL ENGLISH FOR FIRST YEAR UNDERGRADUATES ASSESSMENT  
PROCEDURE:**

**CIA ASSESSMENT SPLIT UP (INTERNALS) SEMESTER II**

**(Conducted as per the guidelines prescribed by the University of Madras)**

<b>Assessment Procedure</b>	<b>Rubrics (Parameter)</b>	<b>Marks</b>
Listening	Three passages - all passages to include a question on vocabulary A. Domain specific Lecture/ TED Talk/ Speech - followed by info gap activities to include questions on vocabulary. B. Listen to a Product Launch Speech – infer advantages and disadvantages of the product and vocabulary C. Listen to academic lectures/ watch academic videos - compose a paragraph based on them using appropriate vocabulary.	15
Speaking	Three Speaking Activities - All activities to include use of domain specific vocabulary A. Individual [short talk , academic presentation with PPT on a domain specific topic / innovation and creation of a new product] B. Pair [create a vlog] C. Group. [ small group discussion / debate on a domain specific topic]	15
Reading	Two passages [i. Domain specific web page (5 marks) ii. Domain specific product with description (5marks)] Each passage to be followed by questions pertaining to Understanding (1 mark) Analysis (1 mark) Critical Thinking (1 mark) two questions on vocabulary (2 marks)	10
Writing	Creating a Web Page (5 marks) B. Paraphrasing a domain specific article/ essay (5 marks)	10
<b>Total</b>		<b>50</b>



**UNIVERSITY OF MADRAS**  
**B.Com. (GENERAL) DEGREE COURSE**  
**SYLLABUS WITH EFFECT FROM 2020-2021**  
**CORE-XI: FINANCIAL SERVICES**  
**Common to BCom(A&F) as VI Sem.Elective, BCom(BM)**  
**BCom(CA)-VI Sem. & BCom(ISM)**

**Inst.Hrs : 5**  
**Credits : 4**

**YEAR: III**  
**SEMESTER: VI**

**OBJECTIVES:**

1. To study the concept of financial services.
2. To understand the functions of Merchant banking.
3. To understand the role of money market and stock market.
4. To impart knowledge on leasing, factoring and debt securitization.
5. To elicit knowledge on venture capital, credit rating and mutual funds.

**UNIT I: Introduction**

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

**UNIT II: Merchant Banking and Public Issue Management**

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

**UNIT III: Money Market and Stock Exchange**

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

**UNIT IV: Leasing and Factoring and Securitisation**

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

**UNIT V: Venture Capital, credit rating and pension Fund**

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

**OUTCOME:**

- CO 1: Discuss the concept and types of financial services.  
CO 2: Identify the services and functions of merchant banks.  
CO 3: Understand the importance of money and stock market and SEBI regulations

CO 4: Understand the importance and types of leasing and working of debt securitization.

CO 5: Explain the working of venture capital, mutual funds and credit rating

**TEXT BOOKS:**

1. Michael W. Brandi – Money, Banking, Financial Markets and Institutions –Cengage, New Delhi

2. Gurusamy S, Essentials of Financial Services, Vijay Nicole Imprints, Chennai, 2014

**REFERENCE BOOKS:**

1. Rajesh Kothari, Financial Services in India: Concept and Application, Sage publications, 2012, New Delhi.

2. Vasant Desai, Financial Markets and Financial Services, Himalayan Publishing House

**MAPPING-COURSE OUTCOME WITH PROGRAMME OUTCOME**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO1	S	S	M	M	S
CO2	S	S	M	S	M
CO3	S	S	M	S	M
CO4	S	S	M	S	M
CO5	S	S	M	M	S

Key: S-Strong, M-Medium/Moderate, L-Low

CO 4: Understand the importance and types of leasing and working of debt securitization.  
CO 5: Explain the working of venture capital, mutual funds and credit rating

**TEXT BOOKS:**

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

**REFERENCE BOOKS:**

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

**MAPPING-COURSE OUTCOME WITH PROGRAMME OUTCOME**

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	S
CO2	S	S	M	S	M
CO3	S	S	M	S	M
CO4	S	S	M	S	M
CO5	S	S	M	M	S

Key: S-Strong, M-Medium/Moderate, L-Low



**SIGNATURE OF HOD**



**SIGNATURE OF PRINCIPAL**