

ANNA ADARSH COLLEGE FOR WOMEN

DEPARTMENT OF COMMERCE GENERAL SHIFT I

COURSE HANDOUT

ANNA ADARSH COLLEGE FOR WOMEN

POSTGRADUATE AND RESEARCH DEPARTMENT OF COMMERCE

Course Handout - B. Com (General)

LIST OF FACULTY

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

DEPARTMENT OF COMMERCE GENERAL SHIFT 2

DEPARTMENT FACULTIES

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

ANNA ADARSH COLLEGE FOR WOMEN
UNIVERSITY OF MADRAS

B.Com. Degree Course (GENERAL)

I. Preamble

Commerce is a subject used in different ways in different contexts. For a Business World, Commerce is the information about the Economy. For the manager of a manufacturing unit, Business unit Commerce may be the information about the planning, processing and finally Decision-making control. For an entire Business World, Marketing investigating is the effects of a new product. Accounts is the evidence of Business efforts. For a college student, Commerce shows the grades or marks scored in a course. Thus, in all these subjects, Commerce refers to quantitative and qualitative data in the areas under study. Commerce is a subject is an important subject which is a branch of knowledge and is devoted to various techniques used in day to day life, like preparation of accounts analysis and interpretation of profit and losses. It is a science of learning from day-to-day economical routine happening in every part of the world. The subject provides tools for making decisions when conditions of uncertainty prevail. Hence Commerce is a tools and techniques are used in almost all fields which are indispensable for people working in fields like Industry, business, management, economics, finance, insurance, education, Direct and Indirect taxation, communication, Banking, Law, Logistics and supply chain, Entrepreneurial Development etc. For the last two decades, large amount of data has been handled with the help of computers and more sophisticated statistical techniques can be used in an effective manner to draw valid Business decisions making. Knowledge of different aspects of Commerce has become crucial in the present scenario. There is a continuous demand for commerce people in fields of Business education, industry, software, Market research, Banking and stock Market. The syllabi of three-year B. Com& Allied degree course in Commerce are framed in such a way that the students at the end of the course, can be thorough in commercial techniques for pursuing higher studies and simultaneously can apply various subjects judiciously to a variety of subject sets to arrive at some valid solutions.

Programme Outcomes:

- PO1. Attain the fundamentals, principles and theories of commerce and enhancing comprehensive application of all the subjects
- PO2. Demonstrate reflective practices in Accounting, Banking, Finance, Marketing, Income tax law and practice and various Business laws and Company laws.
- PO3. Acquire entrepreneurial skills and provide employment opportunities in the society.
- PO4. Knowledge of other allied subjects reflecting quality characteristics including concepts of various subjects and formulate communication strategies for multi format networks for capitalizing business opportunities in the global environment.
- PO5. After completing the course students acquire various skills demonstrating reflective practices and strategies to envisage a comprehensive vision to lead and motivate others and emerge as empowered women.

UNIVERSITY OF MADRAS
B.Com. Degree (GENERAL)

(With effect from the academic year 2020-2021)

REVISED SCHEME OF EXAMINATION:
SEMESTER I

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

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

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

அண்ணா ஆதர்ஷ் மகளிர் கல்லூரி, சென்னை

தமிழ்த்துறை

சென்னைப் பல்கலைக்கழகப் பாடத்திட்டம்

பொதுத்தமிழ் - முதலாமாண்டு - முதற்பருவம் (FIRST SEMESTER)

நோக்கும் கற்றல் பயன்பாடும் (2021 - 2022)

Objective - Syllabus - Out come (2021 -2022)

பாடத்திட்டத்தின் நோக்கம்:

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

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

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

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

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

தமிழ் இலக்கிய வரலாற்றில் தற்கால படைப்பாளர்களையும் படைப்புகளையும் அறிமுகப்படுத்தித் தமிழ் இலக்கியப் பாரம்பரியத்தைப் புரிய வைத்தலும்

பிழையின்றி எழுதுவதற்குரிய இலக்கண விதிமுறைகளைத் தெரிந்து கொள்ளுதலும் பாடத்திட்டத்தின் நோக்கமாகும்.

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

பாடத்திட்டம்

பாடப்பகுப்பு

I.இலக்கியம்

II.அதைச் சார்ந்த தமிழிலக்கிய வரலாறு

III.மொழிப் பயிற்சி

அலகு - 1

மரபுக்கவிதை

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

புதுக்கவிதை

1. கவிஞர் ந. பிச்சமூர்த்தி - காதல்
2. கவிஞர் அப்துல் ரகுமான் - பித்தன்
3. கவிஞர் மு.மேத்தா - காதலர் பாதை, ஒரு கடிதம் அனாதையாகிவிட்டது, நிழல்கள்
4. கவிஞர் இன்குலாப் - ஒவ்வொரு புல்லையும் பெயர் சொல்லி அழைப்பேன்
5. கவிஞர் தமிழன்பன் - சொல்லில் உயர்வு தமிழ்ச்சொல்லே

6. கவிஞர் வைரமுத்து - விதைச்சோளம்
7. கவிஞர் அ.சங்கரி - இன்று நான் பெரிய பெண்

அலகு - 2

நாட்டுப்புற இலக்கியம்

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

அலகு - 3

சிறுகதைகள்

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

உரைநடை

- 1.இரா.பி.சேதுப்பிள்ளை - வண்மையும் வறுமையும்

அலகு - 4

நாடகம்

நா.முத்துசாமி - நாற்காலிக்காரர்

அலகு -5

தமிழிலக்கிய வரலாறு

1. மரபுக் கவிதை - இருபதாம் நூற்றாண்டு கவிஞர்கள்
2. புதுக்கவிதை - தோற்றம் - வளர்ச்சி -வரலாறு

3. நாட்டுப்புறப் பாடல்கள், கதைகள், கதைப்பாடல்கள், பழமொழிகள், விடுகதைகள் - வரலாறு
4. சிறுகதை, உரைநடை வரலாறு
5. நாடகம் - வரலாறு

அலகு - 6

மொழிப் பயிற்சி

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

கற்றலும் பயன்பாடும்:

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

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

பாடநூல்

சென்னைப்பல்கலைக்கழகம் (university of Madras)

- அடித்தளப் படிப்பு - பகுதி - I தமிழ்

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

தாள் -I - செய்யுள் திரட்டு

(Foundation Course

Part - I Tamil - For I & II Semesters

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

(2020 - 2021 onwards.)

- நாற்காலிக்காரர் - நா.முத்துசாமி
- தமிழ் இலக்கிய வரலாறு பாடம் தழுவியவை
- மொழிப்பயிற்சி

Reference book

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

HINDI

COURSE OBJECTIVES:

The objective of the course is to sensitize the students -

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

LESSONS PRESCRIBED:

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

FUNCTIONAL HINDI & LETTER WRITING

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

General Correspondence:

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

8. Complaints
9. Ordering for Books
10. Enquiry

OFFICIAL CORRESPONDENCE:

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

BOOKS FOR REFERENCE:

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

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

UNITISED SYLLABUS

UNIT-I

Sabhyata ka Rahasya

Personal Applications

Leave Letters

Government Order

Administrative Terminology Hindi to English (25 Words)

UNIT - II

Mitrata

Letter to the Editor

Opening an A/C

Demi Official Letter

Administrative Terminology English to Hindi (25 Words)

UNIT-III

Yuvavon Se

Application for Withdrawal

Circular

Memo

Administrative Terminology Hindi to English (25 Words)

UNIT-IV

Paramanu Oorja evam Khadya Padarth Sanrakshan

Transfer of an A/C

Missing of Pass Book / Cheque Leaf

Official Memo

Administrative Terminology English to Hindi (25 Words)

UNIT-V

Yougyata aur Vyavasay ka Chunav

Complaints

Ordering for Books

Notification

Official Noting Hindi to English (25 words)

UNIT-VI

Enquiry

Resolution

Notice

Official Noting English to Hindi (25 words)

COURSE OUTCOMES:

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

French I

Title of the Paper: Prescribed text and grammar-I

Objectives

In teaching French, we aim to

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

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

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

-make them more accepting of people who differ from them

Prescribed textbook:

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

Unité 1 - Salut!

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

Unité 2 - Enchanté !

Demander de se présenter - Présenter quelqu'un

Unité 3 - J'adore !

Exprimer ses goûts - Échanger sur ses projets

Unité 4 - Tu veux bien ?

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

Unité 5 - On se voit quand ?

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

Unité 6 - Bonne idée !

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

Outcomes :

Learners are able

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

COMMUNICATIVE ENGLISH-I

COURSE OBJECTIVES:

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

SYLLABUS

Unit I

Listening and Speaking

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

- ii. American and British pronunciation

2. Reading and Writing

- a. Reading short articles – newspaper reports / fact-based articles
 - i. Skimming and scanning
 - ii. Diction and tone
 - iii. Identifying topic sentences

- b. Reading aloud: Reading an article/report

- c. Journal (Diary) Writing

3. Study Skills - 1

- a. Using dictionaries, encyclopedias, thesaurus

4. Grammar in Context:

Naming and Describing

Nouns & Pronouns

Adjectives

Unit II

1. Listening and Speaking

a. Listening with a Purpose

b. Effective Listening

c. Tonal Variation

d. Listening for Information

e. Asking for Information

f. Giving Information

2. Reading and Writing

1. a. Strategies of Reading:

Skimming and Scanning

b. Types of Reading

Extensive and Intensive Reading

c. Reading a prose passage

d. Reading a poem

e. Reading a short story

2. Paragraphs: Structure and Types

a. What is a Paragraph?

b. Paragraph structure

c. Topic Sentence

d. Unity

e. Coherence

f. Connections between Ideas: Using Transitional words and expressions

g. Types of Paragraphs

3. Study Skills II:

Using the Internet as a Resource

a. Online search

b. Know the keyword

c. Refine your search

- d. Guidelines for using the Resources
- e. e-learning resources of Government of India
- f. Terms to know

4. Grammar in Context

Involving Action-I

- a. Verbs

Concord

Unit III

1. Listening and Speaking

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

2. Reading and writing

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

3. Grammar in Context:

Involving Action – II

Verbal's - Gerund, Participle, Infinitive

Modals

Unit IV

1. Listening and Speaking

- a. Giving and responding to opinions

2. Reading and writing

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

3.. Grammar in Context:

Tense

Present

Past

Future

Unit V

1. Listening and Speaking

a. Participating in a Group Discussion

2. Reading and writing

a. Reading diagrammatic information

– interpretations maps, graphs and pie charts

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

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

COURSE OUTCOMES:

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

Students will improve their reading fluency skills through extensive reading

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

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 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

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

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	S	S	M

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

BUSINESS ECONOMICS

Course Objectives

1. To make the students to understand the basic concepts of economics
2. To prepare the students to know about the demand and supply, laws of production and consumer behaviour
3. To help students learn about the various costs and the concept of efficiency.
4. To learn about the concepts of Indifference curves and law of diminishing marginal utility.
5. To know about the various pricing and different market structure.

SYLLABUS:

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV

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

UNIT V

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

Learning Outcomes:

1. Students should be able to understand the basic micro and macro economic concepts.
2. An overview about the various aspects of demand and supply and supply concepts.
3. To acquire knowledge on the concepts of short run and long run production function.
4. To learn more about consumer Behaviour and equi marginal utility.
5. An insight into the product pricing and pricing objectives and methods.

Reference Books:

1. Shankaran S, Business Economics - Margham Publications - Ch -17
2. Mehta P L, Managerial Economics – Analysis, Problems & Cases - Sultan Chand & Sons - New Delhi – 02.
3. Francis Cherunilam, Business Environment - Himalaya Publishing House -Mumbai – 04.
4. Peter Mitchelson and Andrew Mann, Economics for Business - Thomas Nelson Australia -Can - 004603454.
5. Chaudhary C M, Business Economics - RBSA Publishers - Jaipur - 03.
6. Ahuja H L, Business Economics – Micro & Macro - Sultan Chand & Sons - New Delhi – 55.

MAPPING-COURSE OUTCOME WITH PROGRAMME OUTCOME

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

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

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

பாடத்திட்டத்தின் நோக்கம் (Objective)

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

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

பாடத்திட்டம் - முதல் பருவம் (SYLLABUS)

அலகு - 1.

எழுத்துகள்

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

அலகு - 2

சொற்கள்

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

சொல்

அலகு -3.

தொடரமைப்பு

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

அலகு -4.

பிழை நீக்கம்

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

அலகு - 5

எண்கள், உறவுப் பெயர்கள், வாழ் இடங்களும், பொருள்களும்

அலகு - 6

அறிமுகம்

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

பாடத்திட்டத்தின் பயன்கள் (Subject Outcome)

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

பாட நூல்

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

Reference book

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

சென்னைப் பல்கலைக்கழகம்
சிறப்புத்தமிழ் - நோக்கும் கற்றல் பயன்பாடும்
அண்ணா ஆதர்ஷ் மகளிர் கல்லூரி, சென்னை

தமிழ்த்துறை

முதலாமாண்டு (2021 -2022)

சிறப்புத் தமிழ் - முதல்பருவம்

பாடத்திட்டத்தின் நோக்கம் (Objective)

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

பாடத்திட்டம் (SYLLABUS)

பாடப்பகுப்பு

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)

NME – HTML

OBJECTIVE:

- This course introduces to the tags used in HTML

OUTCOMES:

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

UNIT I:

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

UNIT II:

Tags for Document structure(H T M L , 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:

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

PROFESSIONAL ENGLISH FOR COMMERCE & MANAGEMENT- PZ1AB

LEARNING OBJECTIVES:

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

UNIT 1: COMMUNICATION

Listening: Listening to audio text and answering questions

- Listening to Instructions

Speaking: Pair work and small group work.

Reading: Comprehension passages –Differentiate between facts and opinion

Writing: Developing a story with pictures.

Vocabulary: Register specific - Incorporated into the LSRW tasks

UNIT 2: DESCRIPTION

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

Speaking: Role play (formal context)

Reading: Skimming/Scanning-

Reading passages on products, equipment and gadgets.

Writing: Process Description –Compare and Contrast

Paragraph-Sentence Definition and Extended definition-Free Writing.

Vocabulary: Register specific -Incorporated into the LSRW tasks.

UNIT 3: NEGOTIATION STRATEGIES

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

Speaking: Brainstorming. (Mind mapping).

Small group discussions (Subject- Specific)

Reading: Longer Reading text.

Writing: Essay writing (250 words)

Vocabulary: Register specific - Incorporated into the LSRW tasks

UNIT 4: PRESENTATION SKILLS

Listening: Listening to lectures.

Speaking: Short talks.

Reading: Reading Comprehension passages

Writing: Writing

Recommendations Interpreting Visuals inputs

Vocabulary: Register specific - Incorporated into the LSRW task

UNIT 5: CRITICAL THINKING SKILLS

Listening: Listening comprehension- Listening for information.

Speaking: Making presentations (with PPT- practice).

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

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

Vocabulary: Register specific - Incorporated into the LSRW tasks

LEARNING OUTCOMES:

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

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

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

References:

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

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

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

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

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

[https://www.investopedia.com/articles/personal-](https://www.investopedia.com/articles/personal-finance/020415/top-10-indian-entrepreneurs.asp)

[finance/020415/top-10-indian-entrepreneurs.asp](https://www.investopedia.com/articles/personal-finance/020415/top-10-indian-entrepreneurs.asp)

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

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

SEMESTER II

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

Any one of the following:

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

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

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

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

அண்ணா ஆதர்ஷ் மகளிர் கல்லூரி, சென்னை

தமிழ்த்துறை

சென்னைப் பல்கலைக்கழகப் பாடத்திட்டம்

பொதுத் தமிழ் - முதலாமாண்டு - இரண்டாம் பருவம் (second semester)

நோக்கும் கற்றல் பயன்பாடும் (2021 - 2022)

Objective - Syllabus - Out come (2021 -2022)

பாடத்திட்டத்தின் நோக்கம்

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

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

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

பாடத்திட்டம்

(SYLLABUS)

I.இலக்கியம்

II.அதைச் சார்ந்த தமிழிலக்கிய வரலாறு

III.மொழிப் பயிற்சி

அலகு 1

1. நற்றிணை - 87, 88

2. குறுந்தொகை - 46, 88, 89

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

அலகு 2

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

அலகு 3

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

அலகு 4

1. பத்துப்பாட்டு - முல்லைப்பாட்டு

அலகு 5

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

II தமிழிலக்கிய வரலாறு

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

III மொழிப் பயிற்சி

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

3. மரபுத் தொடர்கள் (தமிழ் மரபுத் தொடர்களைக் கண்டறிதல்)

பாடத்திட்டத்தின் பயன்கள்

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

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

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

பாடநூல்

சென்னைப்பல்கலைக்கழகம் (University of Madras)

அடித்தளப் படிப்பு - பகுதி - I தமிழ்

முதலாம் மற்றும் இரண்டாம் பருவங்களுக்குரியது.

அனைத்துப் பட்டப்படிப்பு பிரிவுகளுக்கும் ஐந்தாண்டு ஒருங்குமுறை பட்ட மேற்படிப்புப் பிரிவுகளுக்கும் பொதுவானது.

தாள் -I - செய்யுள் திரட்டு

(Foundation Course - Part - Tamil

For I & II Semesters

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

Reference book

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

HINDI

COURSE OBJECTIVES:

The objective of the course is

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

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

Edited By: Devendra Raj Ankur, Mahesh Aanand

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

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 II 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. Mithayewala
3. Practice of Annotation Writing
4. Practice of Summary and Literary evaluation Writing

UNIT-III

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

UNIT-IV

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

UNIT-V

1. Translation Practice. (English to Hindi)

COURSE OUTCOMES:

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

French II

Title of the Paper: Prescribed text and grammar-II

Objectives

In teaching French, we aim to

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

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

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

-make them more accepting of people who differ from them

Prescribed textbook:

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

Unité 7 - c'est où ?

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

Unité 8 - N'oubliez pas !

Exprimer l'obligation ou l'interdit - Conseiller

Unité 9 - Belle vue sur la mer !

Décrire un lieu - situer - se situer dans le temps

Unité 10 - Quel beau voyage !

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

Unité 11 - oh! Joli!

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

Unité 12 - Et après ?

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

Outcome :

Learners are able

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

COMMUNICATIVE ENGLISH-II

COURSE OBJECTIVES:

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

SYLLABUS

UNIT I

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

UNIT II

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

on any contemporary topic)

b. Reading poetry

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

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

3. Word Power

. Idioms & Phrases

Grammar in Context Conjunctions and Interjections

UNIT III

1. Listening and Speaking

a. Listening to Ted talks

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

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

a. Writing emails of complaint

b. Reading aloud famous speeches

3. Word Power

a. One Word Substitution

Grammar in Context: Sentence Patterns

UNIT IV:

1. Listening and speaking:

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

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

2. Reading and writing

a) Reading visual text-advertisements

b) Preparing first drafts of short assignments

3. Word power

a) Denotation and connotation

4. Grammar in context – sentence types

UNIT V

1. Listening and Speaking

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

2. Reading and Writing

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

3. Word Power

- a. Collocation

Grammar in Context: Working with Clauses

COURSE OUTCOMES:

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

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

Reference- websites and Links

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

1. Sundar Pichai Inspirational Video https://www.youtube.com/watch?v=m050iy5_2ng

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

4. The Book in My Hand (by Ramachandra Guha). <https://www.thehindu.com/books/The-book-in-myhand/article16443755.ece>

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

2. <https://rpo.library.utoronto.ca/glossary#letter>

ADVANCED FINANCIAL ACCOUNTING

OBJECTIVES

1. To analyse 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.

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, 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

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

B.Com. (GENERAL) DEGREE COURSE

ALLIED-II: INDIAN ECONOMY

SEMESTER: II

COURSE OBJECTIVES:

- To have the fundamental knowledge of Economic Development.
- To acquire knowledge about the major problems of the Indian economy such as poverty, unemployment etc..
- To familiarise the agricultural sector and its development
- To analyse the industrial sector development and the industrial policies in India
- To know about the five year Plans and the achievements

SYLLABUS

UNIT I:

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

UNIT II:

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

UNIT III:

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

UNIT IV:

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

UNIT V:

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

REFERENCE BOOKS

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

4. S.K.Misra & V.K.Puri, Indian Economy – Its Development - Himalaya Publishing House - Mumbai.
5. T Aryamala, Indian Economy – Vijay Nicole Imprints Private Ltd.,

COURSE OUTCOMES

- **Acquire knowledge about the growth and development.**
- **Analyse the major problems of the Indian Economy**
- **Acquire knowledge about the food policy and the agricultural sector**
- **Learned about the industries and it's role in economic development**
- **Familiarise the five year plans**

MAPPING-COURSE OUTCOME WITH PROGRAMME OUTCOME

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

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

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.

பாடத்திட்டம் (SYLLABUS)

அலகு -1.

நீதி நூல்கள்

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

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

அலகு - 2.

நீதிக் கதைகள்

1. பீர்பால் கதை, 2. பரமார்த்த குரு கதை

அலகு - 3.

அறிமுகம்

அ. தமிழ் இலக்கிய வரலாறு - இலக்கியங்கள் புலவர்கள்

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

இ.பழமொழிகள்.

பாடத்திட்டத்தின் பயன்கள் (Subject Outcome)

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

பாட நூல்

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

Reference book

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

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

சிறப்புத் தமிழ் - இரண்டாம்பருவம்

பாடத்திட்டத்தின் நோக்கம் (Objective)

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

பாடத்திட்டம் (SYLLABUS)

பாடப்பகுப்பு

IV.இலக்கியம்

V.அதைச் சார்ந்த தமிழிலக்கிய வரலாறு

VI.மொழிப் பயிற்சி

அலகு - 1

கட்டுரை

1. பெண்ணின் பெருமை-திரு.வி.க

அலகு -2.

செய்யுள்

1. புறநானூறு - அ. கெடுகசிந்தை-ஓக்கூர் மாசாத்தியார்,

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

கனியன்பூங்குன்றனார்

ஈ. திருக்குறள் - வான் சிறப்பு முழுமையும்

உ. சிலப்பதிகாரம் - மங்கல வாழ்த்துப் பாடல்

ஊ. திருவாசகம் - வேண்டத்தக்கது

எ. திருவாய்மொழி - உயர்வற

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

ஐ. சீறாப்புராணம் - வானவர்க்கும்

ஓ. பாரதியார்- நல்லதோர்வீணை

அலகு -3.

இலக்கிய வரலாறு

பாடம் தழுவிய இலக்கிய வரலாறு

அலகு -4.

மொழிபெயர்ப்பு

ஆங்கிலப் பகுதியைத் தமிழாக்கம் செய்தல்

பாடத்திட்டத்தின் பயன்கள் (Subject Outcome)

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

பாட நூல்

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

Reference book

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

Professional English-Semester-II -PZ1CB

PROFESSIONAL ENGLISH FOR COMMERCE & MANAGEMENT

Objectives:

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

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

Unit 1- Communicative Competence

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

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

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

Writing: Summary writing based on the reading passages.

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

Unit 2 - Persuasive Communication

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

Speaking: debates – Just-A Minute Activities

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

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

Unit 3- Digital Competence

Listening to interviews (subject related)

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

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

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

Creating Web Pages

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

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

Unit 4 - Creativity and Imagination

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

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

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

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

Unit 5- Workplace Communication & Basics of Academic Writing

Speaking: Short academic presentation using PowerPoint

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

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

Capitalization (use of upper case)

Outcomes of the Course.

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

- Attend interviews with boldness and confidence.

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

References:

https://www.learnalberta.ca/content/eslapb/about_communicative_competence.html

https://thebusinessprofessor.com/en_US/communications-negotiations/communications-that-persuade

https://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>

SEMESTER III

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

CORPORATE ACCOUNTING

OBJECTIVES

- 1.To make the students familiarise with corporate accounting procedures
2. To enable the students to acquire conceptual knowledge about the preparation of the company accounts.
- 3.To motivate the students to understand the various provisions of the Companies act.
- 4.To enable the 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 the 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. Fundamentals of Redemption of Preference shares and Debentures are covered

and Procedures involved in underwriting of shares and debentures help them to understand how the corporate companies arrange for capital from various sources.

4. To facilitate the students to prepare final accounts of Joint stock Companies and to learn the various methods of valuation of shares / goodwill.

5.To 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	M	S	M	M	M
CO3	S	M	M	M	S
CO4	M	S	S	S	M
CO5	S	M	S	M	S

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

BUSINESS LAWS

OBJECTIVES

1. To highlight the Provisions of Law governing the General Contract and Special Contract. 2. To enable the students to understand the Legal Remedies available in the Law to the Business and other People.
3. To provide knowledge in the guidelines, rules and regulations overriding the objects listed on the sale of goods act.
4. To empower the students to anticipate the legal needs of the Companies and comprehend how laws and regulations can impact business in both positive and negative ways
5. To enable the students to learn the contracts in Day- to- Day life for Business and Profession.

SYLLABUS

UNIT I:

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

UNIT II:

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

UNIT III: Performance of Contract

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

UNIT IV: Sale of Goods Act

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

UNIT V: Contemporary Issues in Business Law

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

OUTCOMES

1. On the completion of the syllabus students will understand the basic provisions of Law, contract and legal remedies in the law.
- 2.To develop a good understanding to the students about the functioning and growth of the law.
- 3.Sale of Goods Act including formation of contract of sale and Rights of Unpaid sellers are learnt.
- 4.Performance of contract and Discharge of contract are covered.
- 5.Students learn the legal aspects of General Contracts and Specific Contracts

MAPPING-COURSE OUTCOME WITH PROGRAMME OUTCOME

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

Syllabus

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 vsCommercial banks-Structure.-NBFC-Role of NBFC- RBI Regulations-Financial sector reforms-Sukhmoy committee 1985-Narasimham committee I and II-Prudential norms: capital adequacy norms-classification of assets and provisioning.

UNIT-III (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 chakravarthy 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

Cos	PO1	PO2	PO3	PO4	PO5
CO1.	S	M	S	S	S
CO2.	S	S	M	S	S
CO3.	S	S	S	S	S
CO4.	S	M	S	S	S
CO5.	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-Skeweness and Kurtosis- Lorenz Curve

UNIT-III

CORRELATION AND REGRESSION ANALYSIS

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

UNIT- IV

TIME SERIES

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

UNIT-V

INDEX NUMBERS

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

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

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	S
CO2	S	S	S	S	M
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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)

Unit 1: Introduction to Environmental Studies

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

Unit 2: Ecosystem (2 lectures)

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

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

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

Unit 4: Biodiversity and Conservation (8 lectures)

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

Unit 5: Environmental Pollution (8 lectures)

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

Unit 6: Environmental Policies & Practices(8 lecturers)

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

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

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

Unit 8: Field Work (6 lectures)

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

Equal to 5 Lectures)

Suggested Readings:

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

COMPUTING SKILLS – LEVEL - I

Course Objective:

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

Course Outcome:

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

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

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

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

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

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

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

References :

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

SEMESTER IV

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

ADVANCED CORPORATE ACCOUNTING

OBJECTIVES

1. To provide the 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 ability to solve problems relating to holding company accounts, liquidation of companies and other accounts.
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 balance sheet.

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. To develop 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 are able to present financial information about the parent and its subsidiary company.

5. It 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	M	M	S	S
CO2	S	S	S	S	S
CO3	S	S	S	M	M
CO4	S	M	S	S	M
CO5	S	M	M	S	S

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

COMPANY LAW

COURSE OBJECTIVES

1. To enhance students learning on the recent amendments to companies Act.
2. To Educate the students on the provisions governing the company law.
3. To educate the learners on company's meeting and resolutions.
4. To impart knowledge on Company's debentures and share capital
5. To understand the importance of the company's directors and their managerial personnel

SYLLABUS

Unit I - Joint Stock Company

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

Unit II Share Capital and Debentures

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

Unit III Managerial Personnel

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

Unit IV Meetings and Resolutions

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

Unit V Winding up of company

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

COURSE OUTCOMES

1. The students will gain knowledge on Company Law provisions and amendments.

- 2.Students will learn about company's share capital and debentures
- 3.Students understands certain Concepts relating to the meeting and resolution of the company.
- 4.Gain knowledge about memorandum and articles of a firm and its importance
5. Students learn the provisions governing the company law.

REFERENCE BOOKS

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

MAPPING-COURSE OBJECTIVES WITH PROGRAMME OUTCOME

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

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

FINANCIAL SERVICES

COURSE OBJECTIVES:

1. To enable the students to understand the world of financial services.
2. To facilitate the understanding of the various Financial Services.
3. To demonstrate an awareness of the current structure and regulation of the Indian financial service sector.
4. Evaluate and create strategies to promote financial products and services
5. To enable students to get acquainted with Consumer Finance and credit rating services.

SYLLABUS

Unit - I

Introduction Financial Services - Concept - Objectives - Functions - Characteristics - Financial Services Market - Concept - Constituents - Growth of Financial Services in India - Financial Services Sector Problems - Financial Services Environment - The Forces - Players in Financial Markets - Interest Rate Determination - Macro Economic Aggregates in India.

Unit - II

Merchant Banking and Public Issue Management Definition - Functions - Merchant Bankers Code of Conduct - Public Issue Management - Concept - Functions - Categories of Securities Issue - Mechanics of Public Issue Management - Issue Manager - Role of Issue Manager - Marketing of Issue - New Issues Market Vs Secondary Market - Underwriting - Types - Benefits Functions.

Unit - III

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

Unit - IV

Leasing Characteristics - Types - Participants - Myths about Leasing - Hire Purchase - Lease Financing Vs Hire Purchase Financing - Factoring - Mechanism - Functions of a Factor - Factoring - Players - Types - Operational Profile of Indian Factoring - Operational Problems in Indian Factoring - Factoring Vs bills Discounting - Consumer Finance - Mechanics - Sources - Modes - Demand for Consumer Finance - Factors - Consumer Finance Insurance.

Unit - V

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

COURSE OUTCOMES:

1. Students will understand the various role and function of financial services and players in financial sectors.
2. Students can create an awareness about merchant banking, issue management, capital markets and role of SEBI.
3. Students would recall and discuss the meaning features of issues management.
4. Students can discuss different types of consumer products and going popularity of credit rating
5. Its helps students to evaluate leasing and hire purchase services.

SUGGESTED READINGS

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

MAPPING-COURSE OUTCOME WITH PROGRAMME OUTCOME

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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

COURSE 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 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.Able to understand taxation structure in India
- 2.Acquires clarity about the concept “One Nation One tax”
- 3.Enables students to 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 understands 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

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CO5	S	S	M	S	S

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

ELEMENTS OF OPERATIONAL RESEARCH

SUB CODE:CZ34A

COURSE OBJECTIVES

1. To introduce students 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 situation.
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
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

CO/PO	PO1	PO2	PO3	PO4	PO5
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

ENVIRONMENTAL STUDIES

OBJECTIVES:

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

UNIT 1: Introduction to environmental studies

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

UNIT 2: Ecosystems

- What is an ecosystem?

Structure and function of ecosystem.

Energy flow in an ecosystem: food chains, food webs and ecological succession. Case studies of the following ecosystems:

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

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

- Land resources and land-use change; Land degradation, soil erosion and desertification.
- Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity, and tribal populations.

- Water: Use and over – exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state), Dams – benefits and problems.
- Food resources: World food problems, changes caused by agriculture and over-grazing, effects of modern agriculture, fertilizer-pesticide problems, waterlogging, salinity.
- Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies

UNIT 4: Biodiversity and Conservation

- Levels of biological diversity: genetic, species and ecosystem diversity; Bio-geographic zones of India; Biodiversity patterns and global biodiversity hotspots.
- India as a mega-biodiversity nation; Endangered and endemic species of India, threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions.
- Conservation of biodiversity: In – situ and Ex – situ conservation of biodiversity.
- Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic, and Informational value.

UNIT 5: Environmental Pollution

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

UNIT 6: Environmental Policies & Practices

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

UNIT 7: Human Communities and the Environment

- Human population growth: Impacts on environment, human health, and welfare. Resettlement and rehabilitation of project affected persons, case studies.
- Disaster management: floods, earthquake, cyclones, and landslides.
- Water conservation, rainwater harvesting, watershed management.
- Wasteland reclamation.
- Environmental movements: Chipko, Silent valley, Bishnoi's of Rajasthan.
- Environmental ethics: Role of Indian and other religions and cultures in environmental conservation.
- Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi).

OUTCOMES:

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

SOFT SKILLS

COMPUTING SKILLS – LEVEL - II

Course Objective:

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

Course Outcome:

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

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

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

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

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

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

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

References :

1. Introduction to Computers – Peter Norton, Tata McGraw-Hill, India
2. Microsoft 2003 – Jennifer Ackerman Kettel et al., Tata Mc-Graw Hill, India

3. Working In Microsoft office 2006– Ron Mansfield , Tata Mc-Graw Hill, India

SEMESTER V

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

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. 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.

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

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.

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

CO/PO	PO1	PO2	PO3	PO4	PO5
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

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.

SYLLABUS

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 about 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 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.
- 5.Anil Kumar, S, Poornima, S, Abraham, K, Jayashree, K - Entrepreneurship Development, New age International (P) Ltd, 2012, Delhi
6. Gupta C B and Srinivasan NP, Entrepreneurial Development, Sultan Chand & Sons
7. Raj Shankar, Entrepreneurship, Vijay Nicole Imprints Pvt. Ltd. Chennai

MAPPING-COURSE OBJECTIVES WITH PROGRAMME OUTCOME

CO/PO	PO1	PO2	PO3	PO4	PO5
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

FINANCIAL MANAGEMENT

OBJECTIVES

1. To understand how crucial financial decisions are taken in a firm and gain insight into wealth maximisation and profit maximisation.
2. To understand the cost of capital, importance of leverage and capitalisation.
3. To formulate dividend decisions in a firm.
4. To select and apply techniques for short term financial needs of the firm using working capital management concepts
5. To select and apply techniques for long term decision making using capital budgeting concepts.

UNIT I: Introduction

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

UNIT II: Capital Structure and Cost of Capital

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

UNIT III: Dividend

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

UNIT IV: Working Capital

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

UNIT V: Capital Budgeting

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

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

OUTCOME:

CO 1: Apply conceptual understanding about the role and functions of the finance manager in the new millennium

CO 2: Identify various components in the firm's capital structure and use leverages to construct an optimum capital structure.

CO 3: Assess various dividend policies adopted by firms

CO 4: Formulate day to day working capital requirements of the firm using working capital techniques.

CO 5: Evaluate feasible financial alternatives while making long term investments.

TEXT BOOK:

1. William R. Lasher – Financial Management - CENGAGE New Delhi
2. I.M. Pandey, Financial Management, Vikas Publishing House
3. Prasanna Chandra, Financial Management, Tata McGraw Hill Publications

REFERENCE BOOKS:

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

WEB RESOURCE

www.cpdwise.com

www.simplilearn.com

www.findtutorials.com

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

INCOMETAX 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.

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. 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. 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

VALUE EDUCATION

OBJECTIVES:

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

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

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

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

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

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

OUTCOMES:

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

Books for Reference:

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

SEMESTER VI

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

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. 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

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.

Syllabus:

UNIT I: Introduction

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

UNIT II: Financial Statement Analysis

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

UNIT III: Ratio Analysis

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

UNIT IV: Fund Flow Analysis & Cash Flow Analysis

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

UNIT V: Budgetary Control & Marginal Costing

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

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 Publication.
5. Hansen - Mowen, Cost Management Accounting and Control, South Western College.

MAPPING-COURSE OBJECTIVES WITH PROGRAMME OUTCOME

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

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

BUSINESS ENVIRONMENT

OBJECTIVES:

1. To know the different environments which could affect Business
2. To know about the latest industrial policies of the Government.
3. To understand about the financial policies of the Government
4. To understand the Economic Systems and their impact on Business
5. To understand the Factors Determining Global Environment

UNIT I : Introduction

The Concept of Business Environment - Its Nature and Significance - Brief overview of Political, Cultural, Legal, Economic, Social and Global Environments and their impact on Business and Strategic Decisions.

UNIT II : Political Environment

Meaning - Government and Business Relationship in India - Provisions of Indian Constitution pertaining to Business.

UNIT III : Social Environment

Meaning - Cultural heritage - Social attitudes - impact of foreign culture - Castes and Communities - Joint family systems - Linguistic and Religious groups - Types of Social Organization - Social Responsibilities of Business.

UNIT IV : Economic Environment

Economic Systems and their impact on Business - Macro Economic parameters like GDP, Growth Rate Population - Urbanisation. Fiscal Deficit - Plan investment - Per Capita income and their impact on Business decisions - Five Year Planning

UNIT V : Global Environment

Factors Determining Global Environment - Forex Environment - Financial Environment. Financial System - Commercial Banks - Financial Institutions - RBI - Monetary Policy- Stock Exchange - IDBI - Non-Banking Financial Companies (NBFCs).

OUTCOME:

1. To develop ideas in case of starting of new business
2. To understand about the latest environmental scenario.
3. To know about the threats, challenges, and strength in doing business
4. The know about role of private sectors in industrial development
5. To understand about the micro and macro factors that would affect business

REFERENCES :

1. Sankaran.S., Business Environment
2. Francis Cherunilam, Business Environment, Himalaya Publishing House
3. Aswathappa, Business Environment, Himalaya Publishing House
4. Dasgupta & Sengupta, Government and Business in India.
5. Srinivasan.K., Productivity and social Environment, ASIA
6. Dhanabakiyam & Kavitha.M, Business Environment, Vijay Nicole Imprints Pvt. Ltd.Chennai

E-Resources

www.businesscasestudies.co.uk

www.yourarticlelibrary.com

www.mbaofficial.com

www.mbaknol.com

MAPPING-COURSE OBJECTIVES WITH PROGRAMME OUTCOME

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CO1	S	M	M	M	M
CO2	M	S	S	S	S
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CO5	S	S	M	M	M

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INCOMETAX LAW AND PRACTICE-II

COURSE OBJECTIVES

1. To enable the students to compute the income under the head Capital Gain .help the Students to 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 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. Singhania, Students Guide to Income Tax, Taxman Publications Pvt. Ltd.
2. Mehrotra- Income Tax Law & Accounts, Goyal, Sathiya Bhavan Publications.
3. Gaur & Narang, Income Tax Law & Practice, Kalyani Publishers.
4. Murthy. A, 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. & Hariprasad Reddy, Y, Income Tax Theory, Law & Practice, Margham Publications, Chennai.

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CO2	S	S	M	S	S
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CO4	S	S	M	S	S
CO5	S	S	M	S	S

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HUMAN RESOURCE MANAGEMENT

COURSE OBJECTIVES

1. To facilitate the students to know about the importance of human resource management.
2. To make the students understand various aspects related to training and development, Performance appraisal and career development
3. To educate the students about the compensations , Incentive and social security measures taken in companies
4. To enable the students understand workers participation in management , Industrial disputes and settlement
5. To impart the knowledge of human resource audit , its nature and benefits

SYLLABUS

UNIT I : Introduction

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

UNIT II : Training

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

UNIT III : Compensation

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

UNIT IV : Labour Relation

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

UNIT V : Human Resource Audit

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

COURSE OUTCOMES

1. Students will gain knowledge on human resource management and human resource environment.
2. Students will learn about training and development at companies.
3. Students understand certain concepts related to compensation and incentives at workplace.
4. Gains knowledge about effectiveness of trade union and collective bargaining
5. Enable the Students to learn and understand about human resource audit

REFERENCE BOOKS

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

MAPPING-COURSE OBJECTIVES WITH PROGRAMME OUTCOME

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CO2	S	S	S	M	S
CO3	S	S	S	M	S
CO4	S	S	S	M	S
CO5	S	S	S	M	S

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

ASSESSMENT PROCEDURE

- All Language, Major, Allied , Elective, Value Education, EVS and Non Major Elective the assessment procedure is 25% of Internals (conducted by College) and 75% of External (University Examination).
- The assessment procedure for Practicals is 40% of Internals (conducted by College) and 60% of External (University Examination).
- Professional English & Soft Skills the assessment procedure is 50% of Internals (conducted by College) and 50% of External (University Examination).

INTERNAL ASSESSMENT PROCEDURE

SUBJECT NAME	MARKS	TOTAL	SPECIAL INSTRUCTION IF ANY
COMMUNICATIVE ENGLISH	Attendance -5 marks Continuous Assessment(Written Test or Assignment)- 10 marks Internal Examination Listening Tasks-15 marks Speaking (Individual topics or in pairs)- 15 marks Study Skills-5 marks	50 marks	
THEORY PAPERS	Assignments - 5 marks Seminar - 5 marks Attendance - 5 marks Internal Test - 10 marks	25 marks	Internal test 10 marks awarded considering best two test marks out of three tests
PROFESSIONAL ENGLISH	Semester I 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 marks 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 - braistorming with Role play /Interview c. Group – Group Discussion 15 marks 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	50 marks	

	<p>vocabulary]</p> <p>a. Passage to distinguish fact and opinion</p> <p>b. Passage describing products / gadgets 10 marks</p> <p>Writing</p> <p>[All activities to include use of domain specific vocabulary.]</p> <p>a. Develop a story with pictures</p> <p>b. Describe a process 10 marks</p> <p>Semester II</p> <p>Listening Three passages - all passages to include a question on vocabulary</p> <p>A. Domain specific Lecture/ TED Talk/ Speech - followed by info gap activities to include questions on vocabulary.</p> <p>B. Listen to a Product Launch Speech – infer advantages and disadvantages of the product and vocabulary</p> <p>C. Listen to academic lectures/ watch academic videos - compose a paragraph based on them using appropriate vocabulary. 15marks</p> <p>Speaking Three Speaking Activities - All activities to include use of domain specific vocabulary</p> <p>A. Individual [short talk , academic presentation with PPT on a domain specific topic / innovation and creation of a new product]</p> <p>B. Pair [create a vlog] C. Group. [small group discussion / debate on a domain specific topic] 15 marks</p> <p>Reading Two passages</p> <p>i. Domain specific web page (5 marks)</p> <p>ii. Domain specific product with description (5marks)</p> <p>Each passage to be followed by questions pertaining to Understanding (1 mark)← 10 Analysis (1 mark)← Critical Thinking (1 mark)← two questions on vocabulary (2 marks)←</p> <p>Writing Creating a Web Page (5 marks) B. Paraphrasing a domain specific article/ essay (5 marks)</p>		
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Assessment Procedure	Rubrics (Parameter)	Marks
Assignment	Creativity, relevance to the topic	5
Seminar	Communication Skills, Way of Presentation	5
Internal test	Students Performance in the written test	5
Model Exam	Students Performance in the written test	5
Attendance	Above 95% - 5; 84% to 94% - 4; 75% to 84 % - 3; 65% to 74% -2; less than 65%-1	5
Total		25

EXTERNAL ASSESSMENT PROCEDURE

SUBJECT NAME	MARKS	TOTAL	SPECIAL INSTRUCTION IF ANY
COMMUNICATIVE ENGLISH	<p>Reading One long comprehension passage, Info-gap questions, graph interpretation 20 marks</p> <p>Grammar Spotting Errors, Direct & Indirect speech, Active & Passive voice, Tenses 10 marks</p> <p>Writing Descriptive, Narrative, Compare & Contrast, Argumentative essay writing, Free Writing 20 marks</p>	50 marks	
THEORY PAPERS	<p>Section A - 20 marks (10 out of 12 questions x 2 marks each)</p> <p>Section B - 25 marks (5 out of 7 questions x 5 marks each)</p> <p>Section C - 30 marks (3 out of 5 questions x 10 marks each).</p>	75 marks	
PROFESSIONAL ENGLISH	<p>Semester I</p> <p>Vocabulary (MCQ, Info-gap questions – domain specific vocabulary) (Q. No. A,B) 10 marks</p> <p>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 marks</p> <p>Writing E. Long Passage for Note making and summarising F. Free writing – 20 marks</p> <p>Semester II</p> <p>Vocabulary/Grammar/Punctuation (MCQ, Info gap questions – domain specific vocabulary) 10 marks</p> <p>Reading One long Domain Specific Passage. [Simple content with questions pertaining to Understanding← Analysis and← Critical Thinking]← 2. Persuasive Essay based on a given product profile etc. 20marks</p> <p>Writing 3. Paraphrasing a Passage into power point slides. (Writing content for PPT from a passage) 4. Creating Minutes/ Circular for a Meeting (Board/Company/Clients etc.)/ Speech writing 20marks</p>	50 marks	

B. S. Suleha

R. Sankar