



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

**2.6 - STUDENT
PERFORMANCE AND
LEARNING OUTCOMES**

COURSE HANDOUT COMMERCE

2023-2024

CRITERION 2



Punjab Association's
ANNA ADARSH COLLEGE FOR WOMEN

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Verified & Certified Documents

Metric No.:..... 2.6.1

Page No.:..... 3 To:..... 1462

R. Shanthi

PRINCIPAL



RA/11/2022

PRINCIPAL

**ANNA ADARSH COLLEGE FOR WOMEN
ANNA NAGAR, CHENNAI - 600 040**

Anna Adarsh College For Women
Post Graduate & Research Department of Commerce
SHIFT - I -

SYLLABUS : M.Phil
ACADEMIC YEAR : 2023 - 2024

T. S. Sankar



R. Hanthi

Principal

ANNA ADARSH COLLEGE FOR WOMEN
ANNA NAGAR, CHENNAI - 600 048

ANNA ADARSH COLLEGE FOR WOMEN
POSTGRADUATE AND RESEARCH DEPARTMENT OF COMMERCE
COURSE HANDOUT – M.Phil (Commerce)

LIST OF GUIDE (2023 - 2024)

1. Dr. B. Sudha, M.Com., M.Phil., Ph.D., *Head*
2. Dr. S. Santhi, M.Com., B.Ed., M.Phil., Ph.D.,
3. Dr. S. Anitha, M.Com., M.Phil., Ph.D.,
4. Dr. K. Shanthi, M.Com., M.Ed., M.Phil., PGDFM., MBA., SET., Ph.D.,

B. Sudha



R. Shanthi

PRINCIPAL
ANNA ADARSH COLLEGE FOR WOMEN
ANNA NAGAR, CHENNAI - 600 040

Paper I - Business Research Methods

Learning Objectives:

- To familiarize the basic of research and research process
- To familiarize the ethical issues in educational research
- To identify the Research Problems stated in a study
- To enable students to conduct research using SPSS/Excel

SYLLABUS

UNIT I: Research - meaning and purpose - essentials of scientific method - limitations in social and behavioral research - types of research: exploratory, pure, applied, analytical, descriptive, historical, experimental, survey, case study.

UNIT II: Hypothesis - meaning of hypothesis - types of hypothesis - sources of hypothesis - testing of hypothesis - errors in testing - sampling techniques: sampling theory - sampling error and data collection error - sample size - sampling methods and their application - testing the appropriateness of a sample - sample unit and sample size.

UNIT III: Data collection - primary and secondary data - observation - interview - questionnaire - telephone interviews - construction of interview schedule and questionnaire - scales - checklist, pre- test, pilot study - reliability testing and validating a questionnaire – attitude measurement - methods of scale construction - multidimensional scaling.

UNIT IV: Sampling distribution - testing of hypothesis - Z test, t test, F test - estimating parameter value - relational analysis - parametric and non-parametric - correlation and regression - association – Karl Pearson's 'r' - Kendall's tau and Spearman' rho – Chi-square test - Analysis of differences among variances and attributes - parametric analysis of variance (F-test - one way and two way analysis of variance) - non-parametric analysis of variance - Friedman test - Kruskal - Wallis test - Mann Whitney test - Wilcoxin test - using computer software - interpretation of findings - fallacies and pitfalls (theory and simple problems). Software Packages for data analysis – SPSS, etc.

UNIT V: Processing and analysis of data: checking - editing - coding - transcription and tabulation – data processing through computers - report writing - target audience - types of

reports - contents of a report - style and conventions in reporting - steps in drafting a report.

(Theory 60 % and Problems 40 %)

Learning Outcomes:

- Demonstrate the ability to choose methods appropriate to research aims and objectives, understand research process, research design
And sampling.
 - Use literature reviews using print and online databases for citations. •
- Have knowledge about Quantitative and Qualitative research.
- Have awareness about data analysis and hypothesis testing procedure.

Suggested readings

1. Anderson J. Berry H.D. & Poole M., 'Thesis and Assignment Writing', Wiley Eastern Limited
2. Claus Moser & Graham Kalton, Survey Methods in Social Investigation, Gower Publishing Co
3. David Kaplan, The Sage Hand book of Quantitative Methodology, Sage Publications 4.
Robert G. Murdick, Business Research: Concepts and Practice, International Text Book Company
5. Taylor, et al., Research Methodology: A Guide for Researchers in Management and Social Sciences, PHI Learning
6. Uma Sekaran, Research Methods for Managers: A Skill Building Approach, John Wiley and Sons
7. William C. Emory, Business Research Methods, R.D. Irwin Inc

Online resources

- a. www.us.sagepub.com/en-us/nam/sage-research-methods
- b. www.sheffield.ac.uk/scharr/prospective_students/masters
- c. www.edutechwiki.unige.ch/en/Research_methodology_resources

PAPER II - ADVANCED FINANCIAL MANAGEMENT

Learning Objectives:

- The basic objective of the course is to equip the students with the understanding of finance in decision-making.
- To develop a broad understanding of projects and investments.
- Consideration of the effect of global influences on the financial decision-making process. • To apply the financial theory to solve the problems in the real world.

SYLLABUS

UNIT I: Financial management environment - corporate objectives vs. financial goals and functions - reconciliation of financial goals and social objectives - an outline of financial system in India – influence of corporate organization and taxes on financial management - regulations of SEBI regarding capital issues and stock exchanges.

UNIT II: Firm's investment decisions - practical application of capital budgeting - modern analytical tools and project appraisal and evaluation methods - risk analysis in investment appraisal (theory and problems) – Cost of capital

UNIT III: Financing decisions and capital structure - characteristics of financing methods - analysis of internal and external financing methods - lease financing - determinants of capital structure - regulations relevant to long term financing - managing investments (theory and problems) – dividend policy - behavioral models of dividend policy - clientele effects - relationship between dividends and values (theory and problems)

UNIT IV: Capital asset pricing - Sharpe's (CAPM - security analysis and portfolio selection – Markowitz portfolio theory (theory only) - Financial management and market efficiency - random walk theory - Harry Roberts classification of market efficiency - capital markets in India - role of SEBI – investor protection (theory only). Merger and Acquisitions (M&A) – forms – motives-evaluating M&A – considerations in M&A negotiations – Implications of Leveraged buy-outs.

UNIT V: International Financial Management – working of foreign exchange market – relationship between Interest rates, inflation rates and exchange rates – Techniques of hedging

foreign exchange risk – International capital budgeting – methods of financing International operations.

Learning Outcomes:

1. To observe and interpret financial markets to uncover potential opportunities
2. To apply best practices in financial management to take financial decision in an organization
3. Appraise the risk profile of firms
4. Apply financial management concepts and tools to the financing decisions and dividend decisions faced by a firm.
5. Ability to assess and analyze the financial environment in the local and international market.

Suggested Readings

1. Babatosh Banerjee, Financial Policy and Management Accounting, the World Press, 1999
2. Brealey & Myers, Principles of Corporate Finance, McGraw Hill, 2002
3. Damodaran, Corporate Finance – Theory and Practice, John Wiley & Sons, Singapore, 2004
4. Gurusamy, s, Security Analysis and Portfolio Management, Vijay Nicole Imprints Ltd, 2017
5. Murthy, Financial Management, Margam Publications, 2016
6. Pandey, Financial Management, Vikas, 2017
7. Schall & Haley, Financial Management, McGraw Hill, 2010
8. Stephen Archer, Financial Management, John Wiley, 2001
9. Weston & Brigham, Managerial Finance, Holt Rinehart, 2005

Online resources

1. www.moneycontrol.com
2. www.investopedia.com
3. www.icaew.com

INTERNAL PAPER - SERVICES MARKETING

Learning Objectives:

- To understand the concepts of services marketing.
- To learn about the tools used by marketing managers in decision making. • To develop students understanding on strategies and approaches to face challenges in services producing organizations.
- To enrich students' knowledge about abilities to identify crucial issues, make decisions and plan implementation.

SYLLABUS

UNIT – I MARKETING OF SERVICES - Introduction - Growth of the Service Sector -The Concept of Service - Characteristics of Services-Classification of Services - Designing the Service-Blueprinting, Using Technology. Developing Human Resources, Building Service Aspirations.

UNIT — II MARKETING MIX IN SERVICES MARKETING - THE SEVEN Ps – Product Decisions Pricing Strategies and Tactics, Promotion of Services and Placing or Distribution Methods for Services - Additional Dimensions in Services Marketing – People, Physical Evidence and Process.

UNIT – III STRATEGIC MARKETING MANAGEMENT FOR SERVICES - Matching Demand and Supply through capacity Planning and Segmentation - Internal Marketing of the Service - External versus Internal Orientation of Service Strategy.

UNIT — IV DELIVERING QUALITY SERVICES - Causes of Service-Quality Gaps; The Customer Expectations versus Perceived Service Gap, Factors and Techniques to Resolve this Gap -Gaps in Service - Quality Standards, Factors and Solutions

UNIT-V

- a. Financial Services
- b. Health Services
- c. Hospitality Services Including Travel, hotels and Tourism.

- d. Professional Services
- e. Public Utility Services
- f. Communication Services
- g. Educational Services

Learning Outcomes:

- Demonstrate an extended understanding of the similarities and differences in service based and physical product based marketing strategies.
- Explain the unique challenges of service marketing, including the elements of product, price, promotion, process, physical evidence and people.
- Design service quality measurement to build customer loyalty and evaluate the effectiveness and efficiency of customer services offering.

REFERENCES

1. Valerie Zenithal & M q' Jo Bitner: SERVICES MARKETING
 - a. Christopher H. Lovelock: SERVICES MARKETING : PEOPLE TECHNOLOGY STRATEGY
 - b. Zcvthaml, Parasuraman & Berry: DELIVERING QUALITY SERVICE
 - c. Audtey Gilmore: Services marketing and Management. Response Books
 - d. Ron Zemke & Dick Schaaf: THE SERVICE EDGE.

COURSE ASSESSMENT NORMS (Subject Wise)

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

SEMINARS:

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

EVALUATION STANDARDS FOR SEMINAR:

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

ASSIGNMENTS:

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

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

EVALUATION STANDARDS FOR ASSIGNMENTS:

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

Anna Adarsh College For Women
Post Graduate & Research Department of Commerce
SHIFT - 1

SYLLABUS : M.COM

ACADEMIC YEAR : 2023 - 2024

R. Sudee

R. Shanthi

PRINCIPAL

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ANNA NAGAR, CHENNAI - 600 040.



Anna Adarsh College For Women
Post Graduate & Research Department of Commerce
SHIFT - 1

PG STAFF LIST

S.NO	NAME OF THE STAFF	DESIGNATION
1	Dr. Anita Raman	Associate Professor
2	Dr.B .Sudha	Associate Professor
3	Dr. R.Uma	Associate Professor
4	Dr.M. Anita	Associate Professor
5	Dr.S. Santhi	Assistant Professor
6	Dr. Mary Geetham	Assistant Professor
7	Dr S.Anitha	Assistant Professor
8	Dr.C.Kavitha	Assistant Professor
9	Dr.M.Manonmani	Assistant Professor
10	Dr.E.Charumathy	Assistant Professor
11	Dr. K.Shanthi	Assistant Professor

R. Shanthi

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University of Madras

Chepauk, Chennai 600 005

[Est. 1857, State University, NAAC 'A++' Grade, CGPA 3.59, NIRF 2019 Rank: 20]

Website: www.unom.ac.in, Tel. 044-2539 9561

Postgraduate Programme

M.Com. (General)

Curriculum and Syllabus

(with effect from the Academic Year 2023-24)

June 2023

Learning Outcome Based Curriculum Framework

Note: The Board of Studies is designed the syllabus for Master of Commerce (General) based on Learning Outcomes Based Curriculum Framework as prescribed by UGC

CONTENTS

- i. PO and PSO Description
- ii. PG – Template
- iii. Methods of Evaluation & Methods of Assessment
- iv. Semester Index.
- v. Subjects – Core, Elective, Nonmajor, Skill Enhanced, Ability Enhanced, Extension Activity, Environment, Professional Competency
 - 1) *Course Lesson Box*
 - 2) *Course Objectives*
 - 3) *Units*
 - 4) *Learning Outcome*
 - 5) *Reference and Text Books*
 - 6) *Web Sources*
 - 7) *PO & PSO Mapping tables*

M.Com., GENERAL

Programme Objectives:

The M.Com. Post Graduate Degree program encompasses advancements in the fields of finance, marketing, management, accounting, law, taxation, entrepreneurship, organisational behaviour, computer applications, research, etc., to equip students with indepth knowledge and skills required to cope with the dynamics of the constantly changing business environment and technological upgradations.

This program provides the framework to enhance the learner's acumen, logical and analytical thinking through mandatory internships and research projects which facilitates industry exposure, ensuring job readiness and confidence to become job providers.

TANSICHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK FOR POSTGRADUATE EDUCATION	
Programme	M.COM GENERAL
Programme Code	
Duration	PG - Two Years
Programme Outcomes (Pos)	<p>PO1: Problem Solving Skill</p> <p>Apply knowledge of Management theories and Human Resource practices to solve business problems through research in Global context.</p> <p>PO2: Decision Making Skill</p> <p>Foster analytical and critical thinking abilities for data-based decision-making.</p> <p>PO3: Ethical Value</p> <p>Ability to incorporate quality, ethical and legal value-based perspectives to all organizational activities.</p> <p>PO4: Communication Skill</p> <p>Ability to develop communication, managerial and interpersonal skills.</p> <p>PO5: Individual and Team Leadership Skill</p> <p>Capability to lead themselves and the team to achieve organizational goals.</p> <p>PO6: Employability Skill</p> <p>Inculcate contemporary business practices to enhance employability</p>

	<p>skills in the competitive environment.</p> <p>PO7: Entrepreneurial Skill</p> <p>Equip with skills and competencies to become an entrepreneur.</p> <p>PO8: Contribution to Society</p> <p>Succeed in career endeavors and contribute significantly to society.</p> <p>PO 9 Multicultural competence</p> <p>Possess knowledge of the values and beliefs of multiple cultures and a global perspective.</p> <p>PO 10: Moral and ethical awareness/reasoning</p> <p>Ability to embrace moral/ethical values in conducting one’s life.</p>
<p>Programme Specific Outcomes (PSOs)</p>	<p>PSO1 – Placement</p> <p>To prepare the students who will demonstrate respectful engagement with others’ ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.</p> <p>PSO 2 - Entrepreneur</p> <p>To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations.</p> <p>PSO3 – Research and Development</p> <p>Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.</p> <p>PSO4 – Contribution to Business World</p> <p>To produce employable, ethical and innovative professionals to sustain in the dynamic business world.</p> <p>PSO 5 – Contribution to the Society</p> <p>To contribute to the development of the society by collaborating with stakeholders for mutual benefit.</p>

METHODS OF EVALUATION		
Internal Evaluation	Continuous Internal Assessment Test	25 Marks
	Assignments / Snap Test / Quiz	
	Seminars	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	75 Marks
Total		100 Marks
METHODS OF ASSESSMENT		
Remembering (K1)	<ul style="list-style-type: none"> • The lowest level of questions require students to recall information from the course content • Knowledge questions usually require students to identify information in the textbook. 	
Understanding (K2)	<ul style="list-style-type: none"> • Understanding of facts and ideas by comprehending organizing, comparing, translating, interpolating and interpreting in their own words. • The questions go beyond simple recall and require students to combine data together 	
Application (K3)	<ul style="list-style-type: none"> • Students have to solve problems by using / applying a concept learned in the classroom. • Students must use their knowledge to determine an exact response. 	
Analyze (K4)	<ul style="list-style-type: none"> • Analyzing the question is one that asks the students to break down something into its component parts. • Analyzing requires students to identify reasons causes or motives and reach conclusions or generalizations. 	
Evaluate (K5)	<ul style="list-style-type: none"> • Evaluation requires an individual to make judgment on something. • Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem. • Students are engaged in decision-making and problem – solving. • Evaluation questions do not have single right answers. 	
Create (K6)	<ul style="list-style-type: none"> • The questions of this category challenge students to get engaged in creative and original thinking. • Developing original ideas and problem solving skills 	

**PROGRAMME OUTCOMES (PO) - PROGRAMME SPECIFIC
OUTCOMES (PSO) MAPPING**

PROGRAMME SPECIFIC OUTCOMES (PSO)					
	PO1	PO2	PO3	PO4	PO5
PSO1	3	3	3	3	3
PSO2	3	3	3	3	3
PSO3	3	3	3	3	3
PSO4	3	3	3	3	3
PSO5	3	3	3	3	3

Level of Correlation between PO's and PSO's

(Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)

Assign the value

1 – Low

2 – Medium

3 – High

0 – No Correlation

Credit Distribution for PG Programme in Commerce

M.Com. (General)

First Year

Semester I

Course	Credit	Hours per Week
413C1A: Core I - Business Finance	4	6
413C1B: Core II - Digital Marketing	4	6
413C1C: Core III - Banking and Insurance	4	6
Elective I – 413E1A: Security Analysis and Portfolio Management (or) 413E1B: Operations Research	4	6
Elective II 413E1C: Labour Laws (or) 413E1D: Strategic Human Resource Management	4	6
Total	20	30

Semester II

Course	Credit	Hours per Week
413C2A: Core IV - Strategic Cost Management	5	6
413C2B: Core V - Corporate Accounting	5	6
413C2C: Core VI - Setting up of Business Entities	4	6
Elective III 413E2A: Business Ethics and Corporate Sustainability (or) 413E2B: Audit and Due Diligence	3	4
Elective IV 413E2C: Rural and Agricultural Marketing (or) 413E2D: Logistics and Supply Chain Management	3	4
413S2A: SEC-I - Advertising and Media Management	2	4
Internship/Industrial Activity (Credits)	-	-
Total	22	30

Second Year**Semester III**

Course	Credit	Hours per Week
513C3A: Core VII - Tax Planning and Management	5	6
513C3B: Core VIII - Research Methodology	5	6
513C3C: Core IX - Advanced Cost and Management Accounting	5	6
513C3D: Core X - Computer Applications in Business	4	6
Elective V 513E3A: Strategic Management (or) 513E3B: International Financial Management	3	3
513S3A: SEC-II - Stock Market Operations	2	3
513S3B: Internship/Industrial Activity (Credits)	2	-
Total	26	30

Semester IV

Course	Credit	Hours per Week
513C4A: Core XI - Corporate and Economic Laws	5	6
513C4B: Core XII - Human Resource Analytics	5	6
513C4C: Project with Viva	7	10
Elective VI 513E4A: Organisational Behaviour (or) 513E4B: Insolvency Law and Practice	3	4
513S4A: Skill Enhancement/Professional Competency Consumer Behaviour	2	4
513V4A: Extension Activity	1	-
Total	23	30
Total (Semester I to IV) credits	91	

M.COM., GENERAL

SYLLABUS

**FROM THE ACADEMIC YEAR
2023 - 2024**

**TAMILNADU STATE COUNCIL FOR HIGHER EDUCATION,
CHENNAI – 600 005**

CONTENTS

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PSO3 – Research and Development

Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.

PSO4 – Contribution to Business World

To produce employable, ethical and innovative professionals to sustain in the dynamic business world.

PSO 5 – Contribution to the Society

To contribute to the development of the society by collaborating with stakeholders for mutual benefit.

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OUTCOMES (PSO) MAPPING**

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PSO3	3	3	3	3	3
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Level of Correlation between PO's and PSO's

(Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)

Assign the value

1 – Low

2 – Medium

3 – High

0 – No Correlation

Credit Distribution for PG Programme in Commerce

M.Com. (General)

First Year

Semester I

	Course	Credit	Hours per Week
Part I	Core I - Business Finance	4	6
	Core II - Digital Marketing	4	6
	Core III - Banking and Insurance	4	6
	Elective I A - Security Analysis and Portfolio Management (or) I B - Operations Research	4	6
	Elective II A - Labour Laws (or) II B - Strategic Human Resource Management	4	6
	Total	20	30

Semester II

	Course	Credit	Hours per Week
Part I	Core IV - Strategic Cost Management	5	6
	Core V - Corporate Accounting	5	6
	Core VI - Setting up of Business Entities	4	6
	Elective III A - Business Ethics and Corporate Sustainability (or) III B –Audit and Due Diligence	3	4
	Elective IV A - Rural and Agricultural Marketing (or) IV B - Logistics and Supply Chain Management	3	4
Part II	Skill Enhancement Advertising and Media Management	2	4
	Total	22	30

**Second Year
Semester III**

	Course	Credit	Hours per Week
Part I	Core VII - Tax Planning and Management	5	6
	Core VIII - Research Methodology	5	6
	Core IX - Advanced Cost and Management Accounting	5	6
	Core X - Computer Applications in Business	4	6
	Elective V A - Strategic Management (or) V B - International Financial Management	3	3
Part II	Skill Enhancement Stock Market Operations	2	3
	Internship/Industrial Activity (Credits)#	2	-
	Total	26	30

The Internship will be carried out at the end of Second Semester (during vacation holidays) and the marks for the same will be reflected in the Third Semester marksheet.

Semester IV

	Course	Credit	Hours per Week
Part I	Core XI - Corporate and Economic Laws	5	6
	Core XII - Human Resource Analytics	5	6
	Project with Viva	7	10
	Elective VI A- Organisational Behaviour (or) VI B - Insolvency Law and Practice	3	4
Part II	Skill Enhancement/Professional Competency Consumer Behaviour	2	4
	Extension Activity	1	-
	Total	23	30
	Total (Semester I to IV) credits	91	

M.Com. (General)
First Year Core –I
Semester I
BUSINESS FINANCE

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	BUSINESS FINANCE		6	-	-	-	4	6	25	75	100

Learning Objectives	
1	To outline the fundamental concepts in finance
2	To estimate and evaluate risk in investment proposals
3	To evaluate leasing as a source of finance and determine the sources of startup financing
4	To examine cash and inventory management techniques
5	To appraise capital budgeting techniques for MNCs

Course Units

<p>UNIT I (18 hrs)</p> <p>Introduction to Business Finance and Time vale of money</p> <p>Business Finance: Meaning, Objectives, Scope -Time Value of money: Meaning, Causes – Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor – Multiple Compounding– Effective rate of interest – Doubling period (Rule of 69 and Rule of 72) – Practical problems.</p>
<p>UNIT II (18 hrs)</p> <p>Risk Management</p> <p>Risk and Uncertainty: Meaning – Sources of Risk – Measures of Risk – Measurement of Return – General pattern of Risk and Return – Criteria for evaluating proposals to</p>

minimise Risk (Single Asset and Portfolio) – Methods of Risk Management–Hedging currency risk.

UNIT III (18 hrs)

Startup Financing and Leasing

Startup Financing: Meaning, Sources, Modes (Bootstrapping, Angel investors, Venture capital fund) - Leasing: Meaning – Types of Lease Agreements – Advantages and Disadvantages of Leasing – Financial evaluation from the perspective of Lessor and Lessee.

UNIT IV (18 hrs)

Cash, Receivable and Inventory Management

Cash Management: Meaning, Objectives and Importance – Cash Cycle – Minimum Operating Cash – Safety level of cash – Optimum cash balance - Receivable Management: Meaning – Credit policy – Controlling receivables: Debt collection period, Ageing schedule, Factoring – Evaluating investment in accounts receivable - Inventory Management: Meaning and Objectives – EOQ with price breaks – ABC Analysis.

UNIT V (18 hrs)

Multi National Capital Budgeting

Multi National Capital Budgeting: Meaning, Steps involved, Complexities, Factors to be considered– International sources of finance – Techniques to evaluate multi-national capital expenditure proposals: Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index and Internal Rate of Return – Capital rationing -Techniques of Risk analysis in Capital Budgeting.

Theory 40%; Problems: 60%

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Explain the important finance concepts	K2
CO 2	Estimate risk and determine its impact on return	K5
CO 3	Examine leasing and other sources of finance for startups	K4
CO 4	Summarise cash, receivable and inventory management techniques	K2

CO 5	Evaluate techniques of long term investment decision incorporating risk factor	K5
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<p>Books for study:</p> <ol style="list-style-type: none"> 1. Maheshwari S.N., (2019), “Financial Management Principles and Practices”, 15th Edition, Sultan Chand & Sons, New Delhi. 2. Khan M.Y & Jain P.K, (2011), “Financial Management: Text, Problems and Cases”, 8th Edition, McGraw Hill Education, New Delhi. 3. Prasanna Chandra, (2019), “Financial Management, Theory and Practice”, 10th Edition, McGraw Hill Education, New Delhi. 4. Apte P.G, (2020), “International Financial Management” 8th Edition, Tata McGraw Hill, New Delhi.
<p>Books for reference:</p> <ol style="list-style-type: none"> 1. Pandey I. M., (2021), “Financial Management”, 12th Edition, Pearson India Education Services Pvt. Ltd, Noida. 2. Kulkarni P. V. & Satyaprasad B. G., (2015), “Financial Management”, 14th Edition, Himalaya Publishing House Pvt Ltd, Mumbai. 3. Rustagi R. P., (2022), “Financial Management, Theory, Concept, Problems”, 6th Edition, Taxmann Publications Pvt. Ltd, New Delhi. 4. Arokiamary Geetha Rufus, Ramani N. & Others, (2017), “Financial Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
<p>Web references:</p> <ol style="list-style-type: none"> 1. https://resource.cdn.icai.org/66674bos53808-cp8.pdf 2. https://resource.cdn.icai.org/66677bos53808-cp10u2.pdf 3. https://resource.cdn.icai.org/66592bos53773-cp4u5.pdf 4. https://resource.cdn.icai.org/65599bos52876parta-cp16.pdf

Note: Latest edition of the books may be used

Mapping of Course Outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	1	3	3	3	2	2	2
CO2	3	3	2	3	3	3	3	3	3
CO3	2	2	1	2	2	2	3	2	2
CO4	2	2	1	2	2	2	2	2	2
CO5	3	3	2	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

M.Com. (General)

First Year

Core – II

Semester I

DIGITAL MARKETING

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	DIGITAL MARKETING		6	-	-	-	4	6	25	75	100

Learning Objectives	
1	To assess the evolution of digital marketing
2	To appraise the dimensions of online marketing mix
3	To infer the techniques of digital marketing
4	To analyse online consumer behaviour
5	To interpret data from social media and to evaluate game based marketing

Course Units

<p>UNIT I (18 hrs)</p> <p>Introduction to Digital Marketing</p> <p>Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and challenges – Factors for success of digital marketing – Emerging trends and concepts, Big Data and IOT, Segments based digital marketing, Hyperlocal marketing - Opportunities for digital marketing professionals.</p>
<p>UNIT II (18 hrs)</p> <p>Online marketing mix</p> <p>Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues – Website characteristics affecting online purchase decisions – Distribution and</p>

implication on online marketing mix decisions – Digitization and implication on online marketing mix decisions.

UNIT III (18 hrs)

Digital media channels

Digital media channels – Search engine marketing – ePR – Affiliate marketing – Interactive display advertising – Opt-in-email marketing and mobile text messaging, Social media and viral marketing – Online campaign management using – Facebook, Twitter, Instagram, Snapchat, Pinterest – Metaverse marketing -Advantages and disadvantages of digital media channels – Metaverse marketing.

UNIT IV (18 hrs)

Online consumer behavior

Online consumer behavior – Cultural implications of key website characteristics – Dynamics of online consumer visit – Models of website visits – Web and consumer decision making process – Data base marketing – Electronic consumer relationship management – Goals – Process – Benefits – Role – Next generation CRM.

UNIT V

(18 hrs)

Analytics and Gamification

Digital Analytics – Concept – Measurement framework – Demystifying web data - Owned social metrics – Measurement metrics for Facebook, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn – Earned social media metrics - Digital brand analysis – Meaning – Benefits – Components – Brand share dimensions – Brand audience dimensions – Market influence analytics – Consumer generated media and opinion leaders – Peer review – Word of mouth – Influence analytics – Mining consumer generated media – Gamification and game based marketing – Benefits – Consumer motivation for playing online games.

Course Outcomes:

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Explain the dynamics of digital marketing	K2
CO 2	Examine online marketing mix	K4

CO 3	Compare digital media channels	K4
CO 4	Explain online consumer behavior	K2
CO 5	Analyse social media data	K4

Books for study:

1. Puneet Singh Bhatia, (2019) “Fundamentals of Digital Marketing”, 2nd Edition, Pearson Education Pvt Ltd, Noida.
2. Dave Chaffey, Fiona Ellis-Chadwick, (2019) “Digital Marketing”, Pearson Education Pvt Ltd, Noida.
3. Chuck Hemann & Ken Burbary, (2019) “Digital Marketing Analytics”, Pearson Education Pvt Ltd, Noida.
4. Seema Gupta, (2022) “Digital Marketing” 3rd Edition, McGraw Hill Publications Noida.
5. Kailash Chandra Upadhyay, (2021) “Digital Marketing: Complete Digital Marketing Tutorial”, Notion Press, Chennai.
6. Michael Branding, (2021) “Digital Marketing”, Empire Publications India Private Ltd, New Delhi.

Books for reference:

1. Vandana Ahuja, (2016) “Digital Marketing”, Oxford University Press. London.
2. Ryan Deiss & Russ Henneberry, (2017) “Digital Marketing”, John Wiley and Sons Inc. Hoboken.
3. Alan Charlesworth, (2014), “Digital Marketing - A Practical Approach”, Routledge, London.
4. Simon Kingsnorth, Digital Marketing Strategy, (2022) “An Integrated approach to Online Marketing”, Kogan Page Ltd. United Kingdom.
5. Maity Moutusy, (2022) “Digital Marketing” 2nd Edition, Oxford University Press, London.

Web references:

1. <https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf>
2. <https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/teaching-tips/educational-technologies/all/gamification-and-game-based-learning>
3. <https://journals.ala.org/index.php/ltr/article/download/6143/7938>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	2	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	2	3	2	3	3	2

CO4	3	3	2	2	3	3	3	3	3
CO5	3	3	1	3	3	2	3	3	2

High – 3

Medium – 2

Low – 1

M.Com. (General)

First Year Core – III

Semester I

BANKING AND INSURANCE

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	BANKING AND INSURANCE		6	-	-	-	4	6	25	75	100

Learning Objectives	
1	To understand the evolution of new era banking
2	To explore the digital banking techniques
3	To analyse the role of insurance sector
4	To evaluate the mechanism of customer service in insurance and the relevant regulations
5	To analyse risk and its impact in banking and insurance industry

Course Units

<p>UNIT I (18 hrs)</p> <p>Introduction to Banking</p> <p>Banking: Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking. Digital Banking – Electronic Payment Systems– Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT – RTGS –VSAT–SFMS–SWIFT.</p>
<p>UNIT II (18 hrs)</p> <p>Contemporary Developments in Banking</p> <p>Distributed Ledger Technology – Blockchain: Meaning - Structure of Block Chain -</p>

Types of Block Chain - Differences between DLT and Blockchain - Benefits of Blockchain and DLT - Unlocking the potential of Blockchain –Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking - Importance of AI in banking - Banking reimagined with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking.

UNIT III (18 hrs)

Indian Insurance Market

History of Insurance in India – Definition and Functions of Insurance –Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organisation – Insurance organization structure. Insurance Intermediaries: Insurance Broker – Insurance Agent – Surveyors and Loss Assessors - Third Party Administrators (Health Services) – Procedures – Code of Conduct.

UNIT IV (18 hrs)

Customer Services in Insurance

Customer Service in Insurance – Quality of Service - Role of Insurance Agents in Customer Service - Agent’s Communication and Customer Service –Ethical Behaviour in Insurance – Grievance Redressal System in Insurance Sector –Integrated Grievance Management System – Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines.

UNIT V (18 hrs)

Risk Management

Risk Management and Control in banking and insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk.

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Relate the transformation in banking from traditional to new age	K2
CO 2	Apply modern techniques of digital banking	K3

CO 3	Evaluate the role of insurance sector	K5
CO 4	Examine the regulatory mechanism	K4
CO 5	Assess risk mitigation strategies	K5

<p>Books for study:</p> <ol style="list-style-type: none"> 1. Indian Institute of Banking and Finance (2021), “Principles & Practices of Banking”, 5th Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh. 2. Mishra M N & Mishra S B, (2016), “Insurance Principles and Practice”, 22nd Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh. 3. Emmett, Vaughan, Therese Vaughan M., (2013), “Fundamentals of Risk and Insurance”, 11th Edition, Wiley & Sons, New Jersey, USA. 4. Theo Lynn , John G. Mooney, Pierangelo Rosati, Mark Cummins (2018), Disrupting Finance: FinTech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, NewYork (US)
<p>Books for reference:</p> <ol style="list-style-type: none"> 1. SundharamKPM & Varshney P. N., (2020), “Banking Theory, Law and Practice”, 20th Edition, Sultan Chand & Sons, New Delhi. 2. Gordon & Natarajan, (2022), “Banking Theory, Law and Practice”, 9th Edition, Himalaya Publishing House Pvt Ltd, Mumbai. 3. Gupta P. K. (2021), “Insurance and Risk Management” 6th Edition, Himalaya Publishing House Pvt Ltd, Mumbai. 4. Susanne Chishti., & Janos Barberis(2016), The Fintech book: The financial technology handbook for investors, entrepreneurs and visionaries. John Wiley & Sons.
<p>Web references:</p> <ol style="list-style-type: none"> 1. https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology 2. https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20PDF.pdf 3. https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	2	2	1	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3
CO3	2	2	1	2	2	2	2	3	2

CO4	3	2	2	1	2	2	2	3	2
CO5	3	3	1	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

M.Com. (General)

First Year

Elective –I A

Semester I

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT		6	-	-	-	4	6	25	75	100

Learning Objectives	
1.	To become familiar with various Investment avenues and Portfolio Construction
2.	To understand the Equity Shares, Preference Shares and Bonds valuation models
3.	To learn about long-term and short-term investment analysis tools.
4.	To analyse with Portfolio theories.
5.	To gain knowledge in Portfolio performance methods.

Course Units

<p>UNIT I (18 hrs)</p> <p>Investment and Portfolio Management</p> <p>Investment – Meaning – Nature and scope of Investment – Investment vs Speculation – Type of Investors – Investment Avenues – Factors influencing the investment choice – Portfolio Management: Meaning and significance, Active Vs. Passive portfolio management - Strategic Vs. Tactical asset allocation - Factors Affecting Investment Decisions in Portfolio Management.</p>
<p>UNIT II (18 hrs)</p> <p>Valuation of Securities</p>

Bond: Introduction – Reasons for issuing Bonds –Features of Bond – Types of Bonds – Determinants of bond safety –Bond Prices, Yields and Interest Rates –Measuring Price Volatility of Bonds–Macaulay Duration and Modified Duration - Preference Shares: Introduction – Features of Preference Shares – Preference Shares Yield – Holding Period Return – Yield to Call –Concept of Present Value – Equity Share Valuation Models.

UNIT III (18 hrs)

Fundamental Analysis and Technical Analysis

Fundamental Analysis: Objectives – Economic Analysis, Industry Analysis, Company Analysis –Technical Analysis: Meaning– Assumptions – Pros and cons of technical analysis–Differences between fundamental analysis and technical analysis – Dow Theory – Types of Charts – Chart Patterns – Trend Analysis – Support Line and Resistance Line – Volume Analysis – Indicators and Oscillators – Simple Moving Average – Exponential Moving Average – Relative Strength Index – Bollinger Band – Elliott Wave Theory.

UNIT IV (18 hrs)

Efficient Market Hypothesis

Efficient Market Hypothesis – Markowitz Model, Arbitrage Pricing Theory – Sharpe’s Single index portfolio selection method – Capital Asset Pricing Model (CAPM).

UNIT V (18 hrs)

Portfolio Performance Evaluation

Portfolio Performance Evaluation – Meaning - Need for Evaluation - Methods of calculating Portfolio return - Sharpe’s Ratio - Treynor’s Ratio - Jensen’s Differential Returns - Portfolio Revision - Need for Portfolio Revision - Formula Plans.

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Examine investment options and structure a portfolio	K4
CO 2	Assess the value of Equity Shares, Preference Shares and Bonds	K5
CO 3	Examine stock performance through fundamental and technical analysis	K4

CO 4	Examine the various Portfolio Theories.	K4
CO 5	Evaluate the portfolio performance.	K5

<p>Books for study:</p> <ol style="list-style-type: none"> 1. Prasanna Chandra (2021), “Investment Analysis and Portfolio Management”, 6th Edition, McGraw Hill, Noida, UP 2. Rustagi RP (2022), “Investment Analysis and Portfolio Management”, 5th Edition, Sultan Chand & Sons, New Delhi 3. Bhalla V.K. (2019), “Investment Management”, 19th Edition, S.Chand& Co. Ltd., New Delhi
<p>Books for reference:</p> <ol style="list-style-type: none"> 1. Donald E. Fischer, Ronald J. Jordan, Ashwini. K. Pradhan (2018), “Security Analysis Portfolio Management”, 7th Edition, Pearson Publication Pvt.Ltd., India, Noida 2. Avadhani V.A. (2016), “Securities Analysis and Portfolio Management”, 12th Edition, Himalaya Publishing House, Mumbai 3. Ranganathan M. and Madhumathi R (2012), “Security Analysis and Portfolio Management”, 2nd Edition., Pearson Education India Pvt Ltd, Noida 4. Punithavathy Pandian (2019), “Securities Analysis and Portfolio Management”, Himalaya Publishing House, Mumbai 5. Subrata Mukherjee (2021), “Security Analysis and Portfolio Management”, S.Chand& Co. Ltd, New Delhi
<p>Web references:</p> <ol style="list-style-type: none"> 1. https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_SAPM_Lecture_Notes.pdf 2. https://www.studocu.com/in/document/galgotias-university/equity-portfolio-management/portfolio-management-lecture-notes-1-10/17701348 3. https://www.educba.com/fundamental-analysis-vs-technical-analysis

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	1	3	2	3	2	2	3
CO2	3	3	1	3	2	3	2	3	2
CO3	3	3	2	3	2	3	2	3	2
CO4	2	3	1	3	2	2	2	3	2
CO5	3	3	1	3	2	2	2	3	2

High – 3

Medium – 2

Low – 1

M.Com. (General)

First Year

Elective – I B

Semester I

OPERATIONS RESEARCH

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	OPERATIONS RESEARCH		6	-	-	-	4	6	25	75	100

Learning Objectives	
1	To outline the fundamentals of Operations Research
2	To use OR models for problem solving
3	To examine the role of sequencing and game theory
4	To design and apply network analysis
5	To apply modelling techniques

Course Units

<p>UNIT I (18 hrs)</p> <p>Introduction and Linear Programming Problem</p> <p>Introduction to Operations Research – Uses and Limitations – Linear Programming Problem: Formulation, Solving LPP: Graphical method, Simplex method, the Big-M Method.</p>
<p>UNIT II (18 hrs)</p> <p>Transportation and Assignment Problems</p> <p>Transportation problem: Introduction – Assumptions – Formulation of Transportation models – Basic feasible solution (North-West Corner Method, Least Cost Method, Vogel’s Approximation Method) – Optimal solution (Stepping-Stone Method, Modified Distribution Method) – Degeneracy in Transportation problem. Assignment Problem: Introduction – Comparison with the Transportation problem – Formulation of assignment</p>

problems - The Hungarian method of solution.
UNIT III (12 hrs) Sequencing and Game Theory Sequencing problem: Introduction – Assumptions – Processing of n jobs through one machine – Processing n jobs through two machines – Processing of n jobs through three machines. Game Theory: Introduction – Rules for Games theory – Two person zero sum game without saddle point – Mixed strategies (2xn games, mx2 games) – Graphical method (2xn, mx2 games).
UNIT IV (12 hrs) Replacement and Network Analysis Replacement: Introduction – Individual replacement problems – Group replacement problems. Network Analysis: PERT and CPM.
UNIT V (12 hrs) Decision Tree Analysis and Queuing Theory Decision Tree analysis – Queuing: Introduction – Applications of queuing models, Waiting time and idle time costs – Single channel Poisson arrivals with Exponential Service, Infinite population model.
Theory 20% Problems 80%

Course outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Apply Linear Programming	K3
CO 2	Identify models for problem solving	K3
CO 3	Apply sequencing and game theory	K3
CO 4	Apply network analysis to enhance effectiveness	K3
CO 5	Examine the models for decision making	K4

Books for study:

1. Gupta P.Kand Hira D.S.,(2022) “Operations Research”, 7th Edition, S.Chand, Noida (UP).
2. Kapoor V.K., (2014) “Operations Research”, 9th Edition, Sultan Chand, New Delhi.
3. Natarajan, Balasubramani and Tamilarasi, (2014) “Operations Research”, 2nd Edition, Pearson Education India, Noida.
4. Kothari C.R.,(2022) “An Introduction to Operational Research”, 3rd Edition, S.Chand, Noida (UP)

Books for reference:

1. TulsianP.C. and Bharat Tulsian, (2022) “Fundamentals of Operations Research(Theory and Practice)”,3rd Edition, S. Chand, Noida (UP).
2. Sharma J.K.,(2016) “Operations Research”, 6th Edition, Lakshmi Publications, Chennai.
3. Nagarajan N.,(2017) “Text Book of Operations Research: A Self Learning Approach”, New Age Publications, Chennai.
4. Rina Rani Rath,(2021) “Operations Research”, 2nd Edition, Bhavya Books, New Delhi.

Web references:

- 1) <https://www.bbau.ac.in/dept/UIET/EMER-601%20Operation%20Research%20Queueing%20theory.pdf>
- 2) [https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-06-34_OPERATIONS%20RESEARCH%20TECHNIQUES\(20MAT22C5\).pdf](https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-06-34_OPERATIONS%20RESEARCH%20TECHNIQUES(20MAT22C5).pdf)
- 3) <https://repository.up.ac.za/bitstream/handle/2263/25427/02chapter3.pdf?sequence=3>
- 4) <https://hbr.org/1964/07/decision-trees-for-decision-making>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	2	3	3	2	2	3	3
CO 2	3	3	1	3	3	3	3	3	3
CO 3	3	3	1	3	3	2	3	3	2
CO 4	3	3	2	3	3	3	3	3	3
CO 5	3	3	1	3	3	2	3	3	2

High – 3

Medium – 2

Low – 1

M.Com. (General)**First Year****Elective –II A****Semester I****LABOUR LAWS**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	LABOUR LAWS		6	-	-	-	4	6	25	75	100

Learning Objectives	
1.	To Understand the provisions of Trade Unions Act
2.	To gain knowledge on various measures and provisions relating to employees as per the Factories Act and Equal Remuneration Act
3.	To become familiar with compensation payable to workmen under different situations and understand the provisions of the Employees State Insurance Act
4.	To learn different provisions relating to payment of wages and minimum wages to employees
5.	To understand employee welfare measures with respect to provident fund, gratuity and bonus

Course Units**UNIT I (18 hrs)****Introduction and The Trade Unions Act, 1926**

Labour legislations: Origin – Nature – Scope – Need – Objectives – Principles – Labour policy and its special features – Constitution as the basis for labour legislation – The Trade Unions Act, 1926: Definition – Objectives – Deficiencies – Registration of trade union – Cancellation of registration and appeal – Duties and obligations – Rights and privileges – Dissolution.

UNIT II (18 hrs)**The Factories Act, 1948 and Equal Remuneration Act, 1976**

The Factories Act, 1948: Objects – Definition – Licensing and Registration of factories – Inspecting staff – Health, safety and welfare measures – Provisions relating to hazardous processes – Working hours – Holidays – Annual leave - Employment of women and young persons.

Equal Remuneration Act – Payment of remuneration at equal rates to men and women workers – Advisory committee – Offences and penalties.

UNIT II (18 hrs)**The Workmen's Compensation Act, 1923 and The Employees' State Insurance Act, 1948**

The Workmen's Compensation Act, 1923: Definitions – Objectives – Disablement – Employer's liability for compensation – Amount of compensation – Disbursement of compensation – Notice and claims – Penalties – The Employees' State Insurance Act 1948: Objects – Definitions – Administration of ESI Scheme – ESI Fund – ESI Corporation - Medical benefit council – Benefits under the Act – ESI court.

UNIT IV (18 hrs)**The Payment of Wages Act, 1936 and The Minimum Wages Act, 1948**

The Payment of Wages Act, 1936: Object and Scope – Definition – Procedure regarding payment of wages – Deduction from wages – Mode of payment of wages.

The Minimum Wages Act, 1948: Objects - Scope – Definition – Items to be included in the minimum wages – Fixation and revision of minimum wages – Norms to be followed in the payments of minimum wages.

UNIT V (18 hrs)**The Provident Fund and Miscellaneous Provision Act, 1952, The Payment of Gratuity Act, 1972 and The Payment of Bonus Act, 1965**

Provident Fund and Miscellaneous Provision Act, 1952: Definitions – Scope – Nature – Objects – Various schemes – The Payment of Gratuity Act, 1972: Definitions – Scope – Conditions and circumstances of payment - Wages for computing gratuity – Maximum gratuity – Nomination – Penalties – The Payment of Bonus Act: Applicability of the Act – Eligibility and rate of Bonus – Allocable surplus and available surplus - Set and set off – Offences and penalties.

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Recall the basic labour legislations pertaining to Trade Unions	K1
CO 2	Explain various provisions of the Factories Act and Equal Remuneration Act	K2
CO 3	Assess provisions relating to the workmen's compensation and state insurance.	K5
CO 4	Examine provisions relating to payment of wages and minimum wages.	K4
CO 5	Explain the provisions of provident fund, gratuity and bonus schemes.	K2

<p>Books for study:</p> <ol style="list-style-type: none"> 1. Mishra S.N. (2018), “Labour & Industrial Laws”, 29thEdition, Central Law Publications, Classic Edition, Allahabad, UP. 2. Srivastava S C (2022), “Industrial Relations and Labour Laws”, 8thEdition., Vikas Publishing, New Delhi 3. Tripathi PC, Gupta CB, Kapoor ND (2020), “Industrial Relations and Labour Laws”, 6thEdition., Sultan Chand & Sons, New Delhi
<p>Books for reference:</p> <ol style="list-style-type: none"> 1. Sinha P.R.N., Sinha InduBala, Shekhar Seema Priyadarshini (2017), “Industrial Relations, Trade Unions and Labour Legislation”, 3rdEdition., Pearson Education India Pvt. Ltd., Noida 2. Piyali Ghosh, Shefali Nandan (2017), “Industrial Relations and Labour Laws”, 1stEdition, McGraw Hill, Noida 3. Sharma J.P. (2018), “Simplified Approach to Labour Laws”, 5thEdition., Bharat LawHouse Pvt. Ltd.
<p>Web references:</p> <ol style="list-style-type: none"> 1. https://www.icsi.edu/media/webmodules/Labour_Laws_&_Practice.pdf 2. https://www.icsi.edu/media/webmodules/LabourLaws&Practice_June_2020.pdf

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	1	3	3	2	1	3	1	1	3
CO2	1	3	3	2	1	3	1	1	3
CO3	1	3	3	3	1	3	1	1	3
CO4	1	3	3	3	2	3	2	1	3
CO5	1	3	3	3	1	3	1	1	3

High – 3

Medium – 2

Low – 1

M.Com.(General)**First Year****Elective – II B****Semester I****STRATEGIC HUMAN RESOURCE MANAGEMENT**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	STRATEGIC HUMAN RESOURCE MANAGEMENT		6	-	-	-	4	6	25	75	100

Learning Objectives	
1	To appreciate the importance of HRM as a field of study and as a central management function
2	To understand the implication of HRM on Government regulations and corporate decisions
3	To analyse the key elements of the HR functions
4	To gain knowledge about the elements, key concepts and terminology of HRM
5	To apply the principles and techniques of HRM to the discussion of major personnel issues in case studies.

Course Units

UNIT I (18 hrs) Introduction to SHRM SHRM- Meaning, Features, Evolution, Objectives, Advantages, Barriers to SHRM, SHRM v/s Traditional HRM, Steps in SHRM, Roles in SHRM: Top Management, Front-line Management, HR - Changing Role of HR Professionals.
UNIT II (18 hrs) Models of SHRM Models of SHRM – High Performance Working Model, High Commitment Management Model, High Involvement Management Model - HR Environment – Environmental trends and HR Challenges -Linking SHRM and Business Performance.

UNIT III (18 hrs)**Strategic Planning and Compensation**

Resourcing Strategy: Meaning and Objectives - Strategic HR Planning: Meaning, Advantages, Interaction between Strategic Planning and HRP, Managing HR Surplus and Shortages, Strategic Recruitment and Selection: Meaning and Need - Strategic Human Resource Development: Meaning, Advantages and Process - Strategic Compensation as a Competitive Advantage - Rewards Strategies: Meaning, Importance - Employee Relations Strategy, Retention Strategies, Strategies for Enhancing Employee Work Performance.

UNIT IV (18 hrs)**Human Resource Policies**

Human Resource Policies – Meaning, Features, Purpose of HR Policies, Process of Developing HR Policies, Factors affecting HR Policies, Areas of HR Policies in Organisation, Requisites of Sound HR Policies – Recruitment, Selection, Training and Development, Performance Appraisal, Compensation, Promotion, Outsourcing, Retrenchment, Barriers to Effective Implementation of HR Policies and Ways to Overcome these Barriers.

UNIT V (18 hrs)**Latest trends in Strategic HRM**

Mentoring - Employee Engagement – Meaning, Factors Influencing Employee Engagement, Strategies for Enhancing Employee Engagement - Competency based HRM: Meaning, Types of Competencies and Benefits of Competencies for Effective Execution of HRM Functions -Human Capital Management: Meaning and Role - New Approaches to Recruitment – Employer Branding.

Course outcomes:

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Recall the fundamentals of strategic Human Resource Management	K1
CO 2	Examine the conceptual framework of strategic Human Resource Management Models	K4
CO 3	Apply the knowledge of various strategies in Human Resource Management in the corporate arena	K3
CO 4	Illustrate drafting of HR policies	K2
CO 5	Analyse the latest trend in the strategic HumanResource Management.	K4

<p>Books for study:</p> <ol style="list-style-type: none"> 1. Mathur, SP Strategic Human Resource Management 1st Edition 2015, New Age International (P) Ltd Publishers, New Delhi. 2. Catherine Truss, David Mankin & Clare Kelliher (2014), “Strategic Human Resource Management”, Oxford University Press, India. 3. Anuradha Sharma and Aradhana Khandekar (2006), “Strategic Human Resource Management: An Indian Perspective”, Sage Publications Pvt. Ltd, New Delhi.
<p>Books for reference:</p> <ol style="list-style-type: none"> 1. Jean M Phillips & Stan M Gully, “Strategic staffing”, Pearson International Edition, India. 2. Ananda Das Gupta (2021), “Strategic Human Resource Management - Formulating and Implementing HR Strategies for a Competitive Advantage”, Productivity Press; 1st edition, Routledge
<p>Web references:</p> <ol style="list-style-type: none"> 1. https://emeritus.org/in/learn/what-is-strategic-human-resource-management-shrm/ 2. https://www.shrm.org/resourcesandtools/tools-and-samples/toolkits/pages/practicingsstrategicichumanresources.aspx 3. https://www.cegid.com/en/blog/5-steps-for-developing-and-implementing-an-effective-hr-strategy-in-2021/ 4. https://www.managementstudyhq.com/hrm-evaluation-approaches.

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	3	3	3	2	3	2	3
CO 2	3	3	3	3	3	2	3	2	3
CO 3	3	3	3	3	3	2	3	2	3
CO 4	3	3	3	3	3	2	3	2	3
CO 5	3	3	3	3	3	2	3	2	3

High – 3

Medium – 2

Low – 1

M.Com. (General)

First Year

Core – IV

Semester II

STRATEGIC COST MANAGEMENT

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	STRATEGIC COST MANAGEMENT		6	-	-	-	5	6	25	75	100

	Learning Objectives
1	To analyse the aspects of strategic and quality control management
2	To analyse and select cost control techniques
3	To apply activity based costing for decision making
4	To utilise transfer pricing methods in cost determination
5	To apply cost management techniques in various sectors

Course Units

<p>UNIT I (18 hrs)</p> <p>Introduction to Strategic Cost Management</p> <p>Introduction to Strategic Cost Management (SCM) – Need for SCM – Differences between SCM and Traditional Cost Management - Value Chain Analysis: Meaning and steps - Quality Cost Management: Meaning of Quality and Quality Management – Cost of Quality –Indian Cost Accounting Standard 21 on Quality Control - Introduction to Lean System – Benefits of Lean System – Just in Time (JIT) – Kaizen Costing.</p>
<p>UNIT II (18 hrs)</p> <p>Cost Control and Reduction</p> <p>Cost Management Techniques: Cost Control: Meaning and Prerequisites - Cost Reduction: Meaning and Scope – Differences between Cost control and cost reduction -</p>

Pareto Analysis: Meaning, importance and applications - Target Costing: Meaning, steps and Principles – Life Cycle Costing: Meaning, Strategies for each stage of product life cycle, Benefits – Learning Curve: Meaning, Learning curve ratio and applications.
UNIT III (18 hrs) Activity Based Cost Management Activity Based Cost Management: Concept, Purpose, Stages, Benefits,Relevance in Decisionmaking and its Application in Budgeting – Practical problems.
UNIT IV (18 hrs) Transfer Pricing Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost, Market price on transfer price, Negotiated pricing and Pricing based on opportunity costs – Practical Problems.
UNIT V (18 hrs) Cost Management in Agriculture and IT sector Agriculture Sector: Features, Cost Structure, Cost Management, Tools to measure the performance, Minimum Support Price and International Perspective –Information Technology Sector: Features, Cost Structure, Cost Management and International Perspective.
Theory 20% Problems 80%

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
1	Explain strategic cost management and QC	K2
2	Choose the appropriate technique for cost control	K3
3	Make use of activity based costing in practice	K3
4	Choose transfer pricing methods to solve problems	K3
5	Construct cost structure for Agriculture and IT sector	K3

Books for study:

1. Ravi M Kishore (2018), “Strategic Cost Management”, 5th Edition, Taxmann Publications Pvt. Ltd, New Delhi.
2. Bandgar P. K., (2017), “Strategic Cost Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Sexena V. K., (2020), “Strategic Cost Management and Performance Evaluation”, 1st Edition, Sultan Chand & Sons, New Delhi.

Books for reference:

1. John K Shank and Vijay Govindarajan (2008), Strategic Cost Management, Simon & Schuster; Latest edition, UK
2. Jawahar Lal, (2015), “Strategic Cost Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.)
3. Arora M. N., (2021), “A Text Book of Cost and Management Accounting”, 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.

Web references:

1. <https://www.accountingtools.com/articles/strategic-cost-management.html#:~:text=Strategic%20cost%20management%20is%20the,it%20or%20have%20no%20impact.>
2. <https://ca-final.in/wp-content/uploads/2018/09/Chapter-4-Cost-Management-Techniques.pdf>
3. <https://resource.cdn.icai.org/66530bos53753-cp5.pdf>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	2	3
CO5	3	3	1	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

M.Com. (General)**First Year****Core – V****Semester II****CORPORATE ACCOUNTING**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	CORPORATE ACCOUNTING		6	-	-	-	5	6	25	75	100

Learning Objectives	
1	To understand the accounting treatment for issue of shares
2	To determine profits for fire and marine insurance
3	To prepare consolidated financial statements
4	To account for price level changes
5	To adopt financial reporting standards

Course Units

<p>UNIT 1 (18 hrs)</p> <p>Issue of Shares and Final Accounts of Companies</p> <p>Issue of Shares: ESOPs - ESPS - Sweat Equity Shares - Book Building- Buy-back of Shares - Conversion of debentures into shares - Final accounts of Companies as per Schedule III of the Companies Act, 2013 – Managerial remuneration.</p>
<p>UNIT II (18 hrs)</p> <p>Insurance Company Accounts</p> <p>Insurance Company Accounts: Types of Insurance - Final accounts of life assurance Companies- Ascertainment of profit- Valuation Balance Sheet-Final accounts of Fire, Marine and miscellaneous Insurance Companies.</p>
<p>Unit III (18 hrs)</p> <p>Consolidated financial statements</p> <p>Consolidated financial statements as per AS 21: Consolidated Profit and Loss Account– Minority interest – Cost of control – Capitalreserve – Inter-company holdings –Preparation of consolidated Balance Sheet.</p>

UNIT IV (18 hrs)**Contemporary Accounting Methods**

Accounting for price level changes – Social responsibility accounting – Human resource accounting - Forensic Accounting.

UNIT V (18 hrs)**Financial reporting**

Financial reporting: Meaning, Objectives, Characteristics – Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20) – Corporate Social Responsibility: Meaning, Key provisions of Companies Act, 2013, Accounting for CSR expenditure, Reporting of CSR, Presentation and disclosure in the financial statements.

Theory 20% Problems 80%

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO1	Determine profit and financial position by preparing financial statements of companies as per schedule III of Companies Act, 2013	K5
CO2	Apply the provisions of IRDA Regulations in the preparation of final accounts of Life Insurance and General Insurance Companies.	K3
CO3	Determine the overall profitability and financial position by preparing consolidated financial statements of holding companies in accordance with AS 21.	K5
CO4	Analyse contemporary accounting methods	K4
CO5	Examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013 with respect to Corporate Social Responsibility	K4

Books for study:

1. Gupta R. L. & Radhaswamy M. (2021), "Corporate Accounting – Volume I & II", 14th Edition, Sultan Chand & Sons, New Delhi.
2. Maheshwari S. N., Sharad K. Maheshwari & Suneel K. Maheshwari, (2022), "Advanced Accountancy - Volume I & II", 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
3. Jain S. P., Narang K. L., Simmi Agrawal and Monika Sehgal (2019),

“Advanced Accountancy - Corporate Accounting – Volume - II”, 22nd Edition, Kalyani Publishers, New Delhi.

4. Reddy T. S. & Murthy A., (2022), “Corporate Accounting – Volume I & II”, 17th Edition, Margham Publications, Chennai.

Books for reference:

1. Arulanandam M.A & Raman K.S., (2021), “Advanced Accounting (Corporate Accounting – II)”, 8th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
2. Shukla M C, Grewal T S and Gupta S C, (2022), “Advanced Accounts Volume II”, 19th Edition, Sultan Chand & Sons, New Delhi.
3. Gupta R. L., (2022), “Problems and Solutions in Company Accounts”, 2nd Edition, Sultan Chand & Sons, New Delhi.

Web references:

1. <https://resource.cdn.icai.org/66550bos53754-p1-cp9.pdf>
2. <https://resource.cdn.icai.org/66545bos53754-p1-cp4.pdf>
3. <https://resource.cdn.icai.org/66638bos53803-cp1.pdf>
4. <http://ppup.ac.in/download/econtent/pdf/MBA%201st%20sem%20Lecture%20note%20on%20forensic%20accounting%20by%20Anjali.pdf>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	2	3	3	3	3	3	3
CO 2	3	3	3	3	2	3	2	3	3
CO 3	3	3	2	3	3	3	3	3	3
CO 4	3	3	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

M.Com. (General)**First Year****Core – VI****Semester II****SETTING UP OF BUSINESS ENTITIES**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	SETTING UP OF BUSINESS ENTITIES		6	-	-	-	4	6	25	75	100

Learning Objectives	
1	To understand the startup landscape and its financing
2	To analyse the formation and registration of Section 8 company
3	To outline the concept of LLP and business collaboration
4	To understand the procedure for obtaining registration and license
5	To create awareness about the legal compliances governing business entities

Course Units

UNIT I	(18 hrs)
Startups in India	
Types of business organisations – Factors governing selection of an organisation – Startups – Evolution – Definition of a Startup – Startup landscape in India – Startup India policy – Funding support and incentives – Indian states with Startup policies – Exemptions for startups – Life cycle of a Startup – Important points for Startups – Financing options available for Startups – Equity financing – Debt financing – Venture capital financing – IPO – Crowd funding – Incubators – Mudra banks – Successful Startups in India.	
UNIT II	(18 hrs)
Not-for-Profit Organisations	
Formation and registration of NGOs – Section 8 Company – Definition – Features – Exemptions – Requirements of Section 8 Company – Application for incorporation – Trust: Objectives of a trust – Persons who can create a trust – Differences between a public and private trust – Exemptions available to trusts – Formation of a trust – Trust deed – Society – Advantages – Disadvantages – Formation of a society – Tax exemption	

to NGOs.	
UNIT III	(18 hrs)
Limited Liability Partnership and Joint Venture	
Limited Liability Partnership: Definition – Nature and characteristics – Advantages and disadvantages – Procedure for incorporation – LLP agreement – Annual compliances of LLP-Business collaboration: Definition – Types –Joint venture: Advantages and disadvantages – Types – Joint venture agreement - Successful joint ventures in India– Special Purpose Vehicle – Meaning – Benefits – Formation.	
UNIT IV	(18 hrs)
Registration and Licenses	
Registration and Licenses: Introduction – Business entity registration – Memorandum of Association, Articles of Association and other relevant documents - Mandatory registration – PAN – Significance – Application and registration of PAN – Linking of PAN with Aadhar –TAN – Persons liable to apply for TAN – Relevance of TAN – Procedure to apply for TAN –GST: Procedure for registration – Registration under Shops and Establishment Act –MSME registration – Clearance from Pollution Control Board – FSSAI registration and license – Trade mark, Patent and Design registration.	
UNIT V	(18 hrs)
Environmental Legislations in India	
Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act, 1986: Prevention, control and abatement of environmental pollution - The Water (Prevention And Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution - Penalties and Procedure- The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards for The Prevention and Control of Air Pollution - Powers And Functions - Prevention and Control of Air Pollution - Penalties and Procedure.	

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Compare the various avenues of acquiring finance to setup a	K2

	business entity	
CO 2	Recall the legal requirements for Section 8 Company	K1
CO 3	Examine the provisions for LLP and joint venture	K4
CO 4	Analyse the registration and licensing procedure	K4
CO 5	Examine the compliance of regulatory framework regarding environment	K4

Books for study:

1. Kailash Thakur, (2007) “Environment Protection Law and Policy in India”, 2nd Edition, Deep & Deep Publication Pvt. Ltd., New Delhi.
2. Avtar Singh, (2015), “Intellectual Property Law”, Eastern Book Company, Bangalore
3. Zad N.S and Divya Bajpai, (2022) “Setting up of Business Entities and Closure” (SUBEC), Taxmann, Chennai
4. Amit Vohra & Rachit Dhingra (2022) “Setting Up Of Business Entities & Closure”, 6th Edition, Bharath Law House, New Delhi

Books for reference:

1. Setting up of Business Entities and Closure (2021), Module 1, Paper 3, The Institute of Company Secretaries of India, MP Printers, Noida
2. The Air (Prevention and Control of Pollution) Act, 1981, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
3. The Water (Prevention and Control of Pollution) Act, 1974, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
4. Cliff Ennico, (2005) “Small Business Survival Guide Starting Protecting and Securing your Business for Long-Term Success”, Adams Media, USA
5. Daniel Sitarz, (2011) “Sole Proprietorship: Small Business Start-up Kit”, 3rd Edition, Nova Publishing, USA

Web references:

1. https://www.icsi.edu/media/webmodules/FINAL_FULL_BOOK_of_EP_SBEC_2018.pdf
2. https://www.mca.gov.in/MinistryV2/incorporation_company.html 3)
3. <https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20Partnership%20Act,%202008.pdf>
4. <https://legislative.gov.in/sites/default/files/A1999-48.pdf>
5. https://www.indiacode.nic.in/bitstream/123456789/6196/1/the_environment_protection_act%2C1986.pdf

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	3	3	3	3	1	3
CO2	3	2	2	3	2	3	2	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

M.Com. (General)**First Year****Elective – III A****Semester II****BUSINESS ETHICS AND CORPORATE SUSTAINABILITY**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	BUSINESS ETHICS AND CORPORATE SUSTAINABILITY		4	-	-	-	3	4	25	75	100

Learning Objectives	
1.	To understand the concept and importance of business ethics
2.	To enable ethical decision making based on various theories
3.	To gain knowledge on moral issues relating to business, marketing, advertising, finance, HR and environmental protection
4.	To understand the concepts of corporate sustainability
5.	To analyse sustainability information and prepare reports

Course Units

UNIT I	(12 hrs)
Introduction to Business Ethics	
Business Ethics- Meaning and Definition of Business Ethics - Nature of Business Ethics - Role and importance of Business Ethics and values in Business - Causes of unethical behaviour - Ethical issues.	
UNIT II	(12 hrs)
Ethical Theories	
Ethical Decision Making -Decision Making (Normal Dilemmas and problems) -	

Application of Ethical Theories in Business - Traditional Ethical Theories - Utilitarianism, - Ethical Egoism - Ethics of Duties - Normative Theories of Business Ethics - Stakeholder Theory - Stockholder Theory - Lawrence Kohlberg's Theory Model Development.	
Unit III	(12 hrs)
Moral Issues in Business	
Moral Issues in Business - Importance of moral issues and reasoning - Whistle Blowing- Kinds of Whistle Blowing - Ethical issues in functional areas of business.	
Marketing and Advertising - Truth in Advertising- Manipulation – Coercion-Trade Secrets- Corporate disclosure-Insider trading.	
Finance -Fairness' and efficiency in Financial Market – Greenmail-Golden Parachute.	
HR: Workers Rights and Duties - Work place Safety - Sexual Harassment-Equal Employment Opportunity- Preferential hiring.	
Environmental Protection - Safety and acceptable risk- Environmental Harm, Pollution and its Control– Product Safety and Corporate Liability.	
UNIT IV	(12 hrs)
Corporate Sustainability	
Corporate Sustainability - Concepts of sustainability - Social, Environmental and Economic dimensions -Sustainability in a business context.	
Principles of Sustainable Development: History and emergence of the concept of Sustainable Development - Definitions, Environmental issues and crisis, Resource degradation, Greenhouse gases, Desertification, Social insecurity, Industrialization, Globalization and Environment.	
UNIT V	(12 hrs)
Sustainability Reporting	
Sustainability Reporting - Investors, customers, government and media- Disclosing sustainability information – report and website - Transparency and Accountability - One Report movement – Financial and non-financial together - Triple bottom line concept for Sustainable Business - Sustainability Reporting: Flavour of GRI, BRR, BRSR.	

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Apply the concepts of business ethics in practice	K3
CO 2	Demonstrate ethical decision making by applying various theories	K2
CO 3	Evaluate moral issues relating to business, marketing, advertising, finance, HR and environmental protection	K5
CO 4	Explain the concepts of corporate sustainability	K2
CO5	Construct reports disclosing sustainability information	K3

Books for study:

1. MuraleedharanK P and SatheeshE K (2021), “Fernando’s Business Ethics and Corporate Governance”, 3rdEdition.,Pearson IndiaEducation Services Pvt. Ltd, Noida
2. John G. Cullen (2022), “Business, Ethics and Society: Key Concepts, Current Debates and Contemporary Innovations”, Sage Publications Pvt. Ltd, New Delhi
3. KhankaS S (2013), “Business Ethics and Corporate Governance (Principles and Practice)”, 1stEdition, S.Chand& Co. Ltd., New Delhi

Books for reference:

1. ICSI Study Material, “Governance, Risk Management, Compliances and Ethics”, New Delhi
2. David Chandler (2016), “Strategic Corporate Social Responsibility: Sustainable Value Creation”, 4th Edition., Sage Publications Pvt. Ltd, New Delhi
3. Mandals K (2017), “Ethics in Business and Corporate Governance”, 2ndEdition., McGraw Hill Education, India

Web references:

1. <https://www.icsi.edu/media/website/BUSINESS%20MANAGEMENT%20ETHICS%20&%20ENTREPRENEURSHIP.pdf>
2. <https://ddceutkal.ac.in/Syllabus/BECG-MBA.pdf>
3. <https://sdgs.un.org/topics/desertification-land-degradation-and-drought>
4. https://sdgs.un.org/sites/default/files/documents/1387bp_ccInNSDS.pdf
5. <https://wedocs.unep.org/handle/20.500.11822/9435>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	2	2	3	2	1	3
CO2	3	3	3	2	2	3	2	1	3
CO3	3	3	3	2	2	3	2	1	3
CO4	2	2	2	3	3	3	3	3	3
CO5	2	2	2	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

M.Com. (General)
Elective – III B
AUDIT AND DUE DILIGENCE

First Year

Semester II

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	AUDIT AND DUE DILIGENCE		4	-	-	-	3	4	25	75	100

Learning Objectives	
1	To understand different types of audit
2	To gain knowledge on secretarial audit
3	To understand the basics of due diligence
4	To analyse different types of due diligence
5	To understand due diligence for take overs and due diligence report

Course Units

<p>UNIT I (12 hrs) Introduction to Audit Audit: Meaning – Types of Audit: Corporate Governance Audit: Meaning and scope; Corporate Social Responsibility Audit: Meaning and objectives; Insider Trading Audit: An introduction – Labour Law audit: Meaning, process and benefits – Environment Audit: Meaning and Need – Social Audit: Meaning and implications – Introduction to Takeover Audit.</p>
<p>UNIT II (12 hrs) Secretarial Audit</p>

Secretarial Audit: Meaning – Need – Applicability of Secretarial Audit under Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – The process of Secretarial Audit – Scope and Benefits of Secretarial Audit.

UNIT III (12 hrs)

Introduction to Due Diligence

Due diligence: Meaning, Need, Objectives and Scope – Factors to be considered while conducting due diligence – Process of due diligence – Techniques of due diligence.

UNIT IV (12 hrs)

Types of Due Diligence

Types of Due Diligence: Operational, Strategic, Financial, Technical, Legal, Management, Technical, Environmental, Human Resource.

UNIT V (12 hrs)

Due Diligence for Take overs and Due Diligence Report

Due diligence for Mergers and Amalgamation: Introduction and Process, Preparation of scheme of amalgamation - Due diligence for take overs - Guidance on diligence reporting – Format of diligence report.

Course outcomes:

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Compare different types of audit	K2
CO 2	Assess the provisions relating to secretarial audit	K5
CO 3	Recall the basics of due diligence	K1
CO 4	Explain the various types of due diligence	K2
CO 5	Examine due diligence for take overs and prepare due diligence report	K4

Books for study:

1. Anoop Jain C. S, (2022), “Secretarial Audit, Compliance Management and Due Diligence”, 19th Edition, A J Publications Chennai, Tamilnadu.
2. William J Gole; Paul J Hilger (2009), “Due Diligence, An MA Value Creation”, John

<p>Wiley & Sons, Inc., New Jersey</p> <p>3. Chatterjee B.D (2020), “A Practical Guide to Financial Due diligence”, Bloomsberry Publications, 1st Edition, New Delhi</p> <p>4. Anoop JainC S (2022), “Governance, Risk Management, Compliance and Ethics” 15th Edition, A J Publications, Chennai, Tamilnadu.</p>
<p>Books for reference:</p> <p>1. National Institute of Securities Market (April 2022), “Depository Operations, An educational initiative of SEBI” ,Taxmann Publications, New Delhi</p> <p>2. Peter Howson (2003), “Commercial Due Diligence”, Gower Publications, England</p> <p>3. Justin J Camp (2002), “Venture Capital Due Diligence”, Wiley & Sons, Incorporated, John, New Jersey.</p>
<p>Web references:</p> <p>1. https://www.icsi.edu/media/portals/70/241120123.pdf</p> <p>2. https://www.icsi.edu/media/webmodules/publications/FULL%20BOOK-PP-DD&CCM-PDF%20FILE.pdf</p> <p>3. https://www.sebi.gov.in/legal/regulations/jul-2022/securities-and-exchange-board-of-india-issue-of-capital-and-disclosure-requirements-regulations-2018-last-amended-on-july-25-2022-61425.html</p> <p>4. https://www.icsi.edu/media/webmodules/pcs/GUIDANCE%20NOTE%20ON%20DILIGENCE%20REPORT%20FOR%20BANKS.pdf</p>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	3	3	3	3	2	3
CO2	3	3	3	3	3	3	3	2	3
CO3	3	3	3	3	3	3	3	2	3
CO4	3	3	3	3	3	3	3	2	3
CO5	3	3	3	3	3	3	3	2	3

High – 3

Medium – 2

Low – 1

M.Com. (General)

Elective – IV A

RURAL AND AGRICULTURAL MARKETING

First Year

Semester II

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	RURAL AND AGRICULTURAL MARKETING		4	-	-	-	3	4	25	75	100

Learning Objectives	
1.	To understand the concepts of Rural marketing and its environments.
2.	To understand the buying behaviour of rural consumers
3.	To gain knowledge on strategies relating to rural product, branding, packaging, etc.
4.	To analyse the functioning of food processing industry including distribution and promotion in the rural market.
5.	To understand the principles and functioning of cooperative marketing

Course Units

UNIT I	(12 hrs)
Introduction to Rural marketing	
Rural marketing – Meaning – Definition – Concept and nature of rural marketing – Taxonomy of rural markets – Urban vs Rural marketing – Rural marketing environment – Becoming a successful rural marketer.	
UNIT II	(12 hrs)
Rural buyer behaviour	
Rural buyer behaviour – Aspects of rural buyer behaviour – Rural consumer decision making process – Environmental factors affecting rural consumers – Buyer characteristics	

and innovation adoption – Rural STP approach – Guidelines for effective segmentation and emerging rural market segments.

UNIT III (12 hrs)

Rural product strategy and pricing

Rural product strategy – Rural product classification and decisions – Product innovation strategies – Customer value strategies – Rural branding and packaging strategies – Role of Agricultural Price Commission in India(APC) - Introduction to APC - Basic objectives of the Commission - Determination of Minimum Support Price (MSP) - Non price measures - Minimum support price of selected commodities - Benefit to the farmers - Rationale of support pricing - Limitations of MSP.

UNIT IV (12 hrs)

Food processing industry infrastructure in India

Food processing industry infrastructure in India - Meaning of processing - Advantages of food processing - Processing of agricultural commodities (Wheat, Paddy, Pulses and Oilseeds) – Importance of cold chains - Rural distribution strategy – Rural distribution and logistics – Direct vs Indirect marketing – Organised rural retailing – Types of retail outlets – Rural malls – e-tailing and training for rural retailers – Rural supply chain management – ITC e-choupal – Rural promotion mix – Marketing communication challenge in rural markets.

UNIT V (12 hrs)

Cooperative marketing

Cooperative marketing: Meaning - Role of cooperatives - Structure of cooperative marketing societies - Types of Co-operative marketing societies – Membership – Functioning – Agri export zones – Small Farmers Agri Business Consortium - eNAM – Tamil Nadu State Agricultural Marketing Board.

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Recall the concepts of rural marketing	K1

CO 2	Analyse the buying behaviour of rural consumers	K4
CO 3	Develop the strategies relating to rural product, branding, packaging, etc.	K3
CO 4	Construct distribution and promotional mix in the rural market relating to food processing industry	K3
CO5	Explain the principles and functioning of cooperative marketing	K2

Books for study:

1. Acharya S.S Agarwal N.L., (2019), “Agricultural Marketing in India”, 6th Edition., BS Publishers & Distributors Pvt Ltd, India
2. Ashok M. V (2021), “Emerging Trends in Agricultural Marketing in India”, Brillion Publishing, New Delhi
3. Debarun Chakraborty, Soumya Kanti Dhara, Adrinil Santra (2021), “Rural Marketing in India: Texts and Cases”, Atlantic Publishers and Distributors Pvt Ltd, Chennai

Books for reference:

1. Rahman K S (2019), “Rural Marketing in India”, Himalaya Publishing House, Mumbai
2. Dogra Balram and Karminder Ghuman (2007), Rural Marketing: Concepts and Practices, McGraw Hill Education, Noida

Web references:

1. https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_RM_NOTES_2.pdf
2. <https://www.mbaskool.com/business-concepts/marketing-and-strategy-terms/12992-cooperative-marketing.html>
3. <https://cacp.dacnet.nic.in/content.aspx?pid=32#content>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	2	2	1	2	3	3	3	1	3
CO2	3	3	3	3	3	3	3	1	3
CO3	3	3	3	3	3	3	3	1	3
CO4	3	3	2	3	3	3	3	2	3
CO5	2	2	2	3	3	3	3	1	3

High – 3

Medium – 2

Low – 1

M.Com. (General)

First Year

Elective – IV B

Semester II

LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	LOGISTICS AND SUPPLY CHAIN MANAGEMENT		4	-	-	-	3	4	25	75	100

Learning Objectives	
1.	To identify the primary differences between logistics and supply chain management
2.	To understand the individual processes of supply chain management and their interrelationships within individual companies and across the supply chain.
3.	To evaluate the management components of supply chain management
4.	To analyse the tools and techniques applied in implementing supply chain management.
5.	To create awareness about the professional opportunities in supply chain management.

Course Units

UNIT I	(12 hrs)
Supply Chain Management	
Supply Chain Management: Concept, Features, Evolution, Importance, Process and Barriers of Supply Chain Management – Principles, Supply Chain Strategies – Organizations, Coordination, Innovation and Forecasting - Supply chain intermediaries – Concept and Types, Channels of Distribution for Industrial Goods and Consumer Goods, Channels of Distribution at Services Level, Factors for selection of suitable channels.	
UNITII	(12 hrs)
Global perspectives	
Global perspectives: Measuring and analyzing the value and efficiency of Global Supply Chain Networks, Global market forces, Types of global supply chain -Indian Perspectives:	

Measuring and Analyzing the value and efficiency of Domestic Supply Chain Networks, Economic effects of supply chains - Customer Perspectives: Customer values, Role of customers and Ways of improving customer services in SCM.	
UNITIII	(12 hrs)
Framework of Logistics	
Logistics: Introduction – Positioning of Information in Logistics and Supply Chain Management – Logistics Information System (LIS) - Logistics Management: Concept and Process, Competitive Advantages and Three C’s, Changing Logistics Environment, Reverse Logistics, Importance of Inventory Control -Elements of inventory management – Inbound and out bound logistics, Bull- whip effect – distribution and warehousing management - Transport Functions and Participants in Transportation Decisions - Transport Infrastructure- Packaging and Materials Management: Consumer and Industrial Goods Packaging - Factors influencing Materials Planning, Preservation Safety and Measures of Materials Handling.	
UNITIV	(12 hrs)
SCM-Warehousing	
Introduction– Concepts of Warehousing– Types of Warehouse – Functions of Warehousing– Strategic Warehousing, Warehouse Operations, Ownership Arrangements, Warehouse Decisions, Warehouse Management Systems, Packaging Perspectives, Packaging for Material Handling Efficiency, Materials Handling, Supply Chain Logistics Design: Global Strategic Positioning; Global SC Integration, SC Security, International Sourcing, Distribution control and evaluation.	
UNITV	(12 hrs)
SCM-Plan	
SCM Plan: Demand Planning, Source of Procurement, Production or Assembly Steps, Sales return of defective or excess goods-Use of Internet in SCM: Role of computer/ IT in supply chain management –E- market places, E-procurement, E-logistics, E-fulfillment -Operative Systems in SCM: Enterprise Resource Planning (ERP), Performance Modeling of supply chains using Markov chains, Inventory Control- Importance, Pareto’s Law -Emerging Technologies in Logistics and Supply Chain Management: CRM Vs SCM, Benchmarking concept, Features and implementation, Outsourcing: Basic concepts, Value addition in SCM – Concept of demand chain management - Growth of Logistics and Supply Chain Management in national and international scenarios.	

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Recall the concepts and features of SCM	K1
CO 2	Summarise global and Indian perspectives of SCM	K2
CO 3	Examine changing logistics environment pertaining to materials management, warehousing and distribution	K4
CO 4	Explain strategic warehousing for SCM	K2
CO5	Outline the role of internet in SCM	K2

Books for study:

1. Christopher Martin, "Logistics and Supply Chain Management" (2016) 5th Edition, FT Publishing International, India
2. Chopra, Sunil, Meindl, Peter and Kalra, D.V.; Supply Chain Management: Strategy, Planning and Operation; Pearson Education Pvt. Ltd, Noida

Books for reference:

1. Sahay, B.S., Supply Chain Management, 2nd Edition; Macmillan Publishers India
2. Ballou, R.H. Business Logistics Management. Prentice-Hall Inc.
3. Bowersox D.J., Closs D.J, Bixby Cooper. M., Supply Chain Logistics Management, (2002), 9th Edition, McGraw-Hill Higher Education, Noida

Web references:

1. <http://www.wisdomjobs.com/e-universit/production-and-operations-management-tutorial-295/principles-of-material-handling-9576.html>
2. <http://www.marketing91.com/logistics-activitiesw/>
3. <https://www.fcbo.com/services/warehouse-strategies>.
4. <https://cleartax.in/s/just-in-time-jit-inventory-management>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	1	3	2	2	3	1	2
CO2	2	2	3	2	3	3	2	2	1
CO3	2	1	2	3	2	2	3	3	3
CO4	1	3	1	2	1	1	2	2	2
CO5	3	2	2	2	2	2	1	1	1

High – 3

Medium – 2

M.Com. (General)

Skill Enhancement

ADVERTISING AND MEDIA MANAGEMENT

First Year

Semester II

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	Advertising and Media Management		3	-	1*	-	2	4	25	75	100

* **Practical Exposure** - The Practical exposure should be handled through various activities involved in concerned industries day to day operations

Learning Objectives	
1.	To acquaint students with creative strategies in advertising
2.	To educate students on the importance of media advertising
3.	To assist students to create an Advertisement Copy
4.	To acquaint students with creative strategies in advertising
5.	To educate students on the importance of media advertising

Course Units

UNIT I	(12 hrs)
Introduction Meaning, Definition and Evolution of Advertising – Role of Advertising – Advertising as a Promotional tool – Economic, Social and Ethical Aspects of Advertising – Advertising as a Communication Process	
UNIT II	(12 hrs)
Creative Strategy Management Advertisement Copy and Advertisement Designing Meaning- Preparation and process – Types of Advertisement Copy – Elements of Advertisement Copy and Advertisement Design Advertisement Layout Structure of an Advertisement Layout – Principles of Advertisement Layout	

<p>UNIT III</p> <p>Advertising and Campaign Planning (12 hrs)</p> <p>Marketing Strategy and Situational Analysis – Advertising Plan and Objectives – DAGMAR Approach – Preparation of Campaign- Stages in Campaign Process</p>
<p>UNIT IV</p> <p>Advertising Media Strategy (12 hrs)</p> <p>Role of Media, Types of Media- Indoor, Outdoor, Electronic and Online Advantages and Disadvantages – Media Planning-Selection and Scheduling</p>
<p>UNIT V (12 hrs)</p> <p>Media Management strategies</p> <p>Media Choice Criteria- Factors affecting Choice of Media – Choosing the right Agency- Role, Types and Functions of Advertisement Agencies, Selection and Co-ordination of Advertising Agency- Advertisement Budgeting- Types- Affordable Rate Method, Percentage of Sales Method, Competitive Parity Method and Objective and Task Method</p>
<p>Theory 80% Practical Exposure 20%</p>

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Create their own Advertisement Copy	K1
CO 2	Analyze individual media businesses and understand the economic drivers of the media economy	K2
CO 3	Gain a perspective on the facets of media	K4
CO 4	Develop an integrated marketing plan using a wide variety of media	K2
CO5	Create their own Advertisement Copy	K2

Books for study:

1. Belch. *Advertising and Promotion*. New Delhi, Tata McGraw Hill, 2017
2. Kenneth, E. Clow & Donald E. Baack. *Integrated Advertising Promotion & Marketing Communication*. New Delhi: Prentice Hall, 2015.

APPENDIX – (i)14(R)
UNIVERSITY OF MADRAS
MASTER OF COMMERCE (M.Com.)
(w.e.f.2022 – 2023 onwards)

Program Outcomes for M.Com (General Commerce)

PO1. Critical Thinking: Take informed actions after identifying the assumptions that frame our thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at our ideas and decisions (intellectual, organizational, and personal) from different perspectives.

PO2. Problem Solving: Solve problems from the disciplines of concern using the knowledge, skills and attitudes acquired from humanities/ sciences/ mathematics/ social sciences.

PO3. Effective Communication: Speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.

PO4. Individual and Team Work: Function effectively as an individual, and as a member or leader in diverse teams, and in wide variety of settings.

PO5. Ethics: Understand multiple value systems including your own, the moral dimensions of your decisions, and accept responsibility for them.

PO6. Environment and sustainability: Understand the impact of technology and business practices in societal and environmental contexts, and sustainable development.

PO7. Self-directed and life-long learning: Demonstrate the ability to engage in independent and life-long learning in the broadest context socio-technological changes.

PO8. Computational Thinking: Understand data-based reasoning through translation of data into abstract concepts using computing technology-based tools.

SCHEME OF EXAMINATIONS:

First Semester

Course Components	Code	Subjects	Instructional Hours	Credits	Exam. Hours	Max. Marks		
						CIA	Ext	Total
Core Paper - I	Com 201	Advanced Corporate Accounting & Accounting Standards#	6	4	3	25	75	100
Core Paper – II	Com 203	Financial Management #	6	4	3	25	75	100
Core Paper – III	Com 205	Organizational Behaviour	6	4	3	25	75	100
Core Paper – IV	Com 207	Managerial Economics *	6	4	3	25	75	100
Elective		Accounting for Specialized Institutions OR Strategic Human Resource Management & Development	4	3	3	25	75	100
Soft Skill - I			2	2	-	40	60	100

Composition of marks: 80 % problems and 20 % theory

**Composition of Marks: 40% problems and 60% theory*

✓ *One paper is chosen (Organisational Behaviour) and a component on Industrial exposure is included*

Industry Component

- Internship have to be carried out at the end of the First semester in any aspect of the units of organizational Behaviour (HR Department)
- 20 hours of practicals in the mentioned area to be completed and attendance certificate to be submitted
- The report of the same with a maximum of 3000 words shall be submitted by the students within a period of one month after the completion of the Internship which can be considered as the assignment of the particular subject.

Second Semester

Course Components	Code	Subjects	Instructional Hours	Credits	Exam. Hours	Max. Marks		
						CIA	Ext	Total
Core Paper – V	Com 202	Advanced Cost and Management Accounting#	6	4	3	25	75	100
Core Paper – VI	Com 204	Quantitative Techniques for Business Decisions #	6	4	3	25	75	100
Core Paper – VII	Com 206	Corporate Laws	6	4	3	25	75	100
Elective		Industrial Relations & Labour Welfare OR Customer Relationship Management*	4	3	3	25	75	100
Extra Disciplinary Elective \$		Total Quality Management	5	3	3	25	75	100
Internship			1	2	-	-	-	100
Soft Skill – II			2	2	-	40	60	100

Composition of marks: 80 % problems and 20 % theory

\$ To be offered to other Departments

Internship will have to be carried out at the end of the Second Semester and the report of the same shall be submitted by the students within a period of one month after the completion of the Internship. The Internship report shall be evaluated by the two examiners within the Department of the College. The marks shall be sent to the University by the College and the same will be included in the Third Semester Statement of Marks

Third Semester

Course Components	Code	Subjects	Instructional Hours	Credits	Exam. Hours	Max. Marks		
						CIA	Ext	Total
Core Paper – VIII	Com 209	Research Methodology	5	4	3	25	75	100
Core Paper – IX	Com 211	Information Technology for Business	5	4	3	25	75	100
Core Paper – X	Com 213	Income Tax Law & Practice	5	4	3	25	75	100
Elective		Marketing of Services OR Managerial Behaviour and effectiveness	4	3	3	25	75	100
Elective		Consumer Behaviour OR Change Management	4	3	3	25	75	100
Extra Disciplinary Elective \$		Corporate Governance & Social Responsibility	5	3	3	25	75	100
Soft Skill - III			2	2	-	40	60	100

✓
One paper is chosen (Income Tax Law and Practice) and a component on Industrial exposure is included

- Internship have to be carried out at the end of the **Third Semester** in CA firm
(Income Tax Law and Tax Planning)
- 20 hours of practicals in the mentioned area to be completed and attendance certificate to be submitted
- The report of the same with a maximum of 3000 words shall be submitted by the students within a period of one month after the completion of the Internship which can be considered as the assignment of the particular subject.

Fourth Semester

Course Components	Code	Subjects	Instructional Hours	Credits	Exam. Hours	Max. Marks		
						CIA	Ext	Total
Core Paper – XI	Com 208	Management Information Systems	6	4	3	25	75	100
Core Paper – XII	Com 210	Investment Analysis and Portfolio Management	6	4	3	25	75	100
Core Paper – XIII	Com 212	Indirect Taxes	6	4	3	25	75	100
Core Paper – XIV & XV	Com 214	Project	6	8	-	40	160@	200
Elective		Financial Markets & Institutions OR Digital Banking	4	3	3	25	75	100
Soft Skill – IV			2	2	-	40	60	100

@ Viva-voce examination carries 40 Marks and Project Report carries 160 Marks

S.SENATE.SEPT.'2022

Research Methodology
SEMESTER III – CORE PAPER-8

COURSE CODE: Com209
L:P:T:S
EXAM HOURS: 3

CREDITS: 4
CIA MARKS: 25
ESE MARKS: 75

COURSE OBJECTIVES:

To provide knowledge on research methods, techniques and the process and to develop skills in the application of research methods for business problem solving

COURSE OUTCOMES:

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

CO1	Outline the basic concept of Research, the Steps involved in the Research, and the research problem. (U)
CO2	Demonstrate the formulation of hypothesis, sampling techniques, and sample size determination. (U)
CO3	Infer the methods of data collection, construction of questionnaire, tools for data collection, testing validity, and reliability. (U)
CO4	Analyse and interpret data, through statistical applications (A)
CO5	Apply the methods of report writing in preparing the report. (P)

MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

	PSO 1	PSO2	PSO3
CO1	2	3	3
CO2	2	3	3
CO3	2	3	3
CO4	2	3	3
CO5	2	3	3

3- Strong Correlation 2- Medium Correlation 1- Low Correlation

Unit	Contents of Module	Hrs	CO
1	Research -Meaning and purpose -types of research -Pure and applied, survey, case study experimental, exploratory -Research Design -Steps in selection and formulation of research problem - steps in research -review of literature	15	1
2	Formulation of Hypothesis- Types, sources -Testing -sampling techniques- sampling error and sample size	15	2
3	Methods of data collection -Primary and secondary data -observation - interview - questionnaire -construction of tools for data collection -testing validity and reliability -pilot study and pre-testing	15	3
4	Processing and analysis of data -editing -coding -transcription- tabulation -outline of statistical analysis -descriptive statistics -elements of processing through computers -packages for analysis (SPSS)	15	4
5	Report writing -target audience -types of reports -contents of reports - styles and conventions in reporting -steps in drafting a report	15	5

QUESTION PAPER PATTERN:

PART A - 10 OUT OF 12 = 10 X 1 = 10 marks
PART B - 5 OUT OF 7 = 5 X 5 = 25 marks
PART C - 4 OUT OF 6 = 4 X 10 = 40 marks

RECOMMENDED TEXT BOOKS:

1. William C Emory, Business Research Methods, Richard D Irwin, NJ
2. Donald R Cooper, Business Research Methods 7th Ed, McGraw Hill
3. Krishnaswami OR, Methodology of Research for Social Science, Himalaya, Mumbai
4. Anderson J. et.al, Thesis and Assignment writing, Wiley Eastern

WEB REFERENCES:

www.tutorsindia.com
www.springer.com
www.authorstream.com
www.socialpsychology.org

**Information Technology for Business
SEMESTER III – CORE PAPER- 9**

COURSE CODE: Com11
L:P:T:S
EXAM HOURS: 3

CREDITS: 4
CIA MARKS: 25
ESE MARKS: 75

COURSE OBJECTIVES:

To offer basic skills in computer applications and to develop working knowledge on business related software

COURSE OUTCOMES:

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

CO1	Define the fundamentals of computer (R)
CO2	Explain the computerizations in Banks (U)
CO3	Apply the methods in electronic funds transfer and document handling systems (P)
CO4	Examine the use of computer in additional banking applications (A)
CO5	Apply the software applications like WordStar, Lotus 123, dbase III+, Graphics in Real time Project (P).

MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

	PSO 1	PSO 2	PSO 3
CO 1	-	2	3
CO 2	1	3	3
CO 3	3	3	3
CO 4	1	3	3
CO5	-	3	3

3- Strong Correlation 2- Medium Correlation 1- Low Correlation

Unit	Contents of Module	Hrs	CO
1	Introduction to Computer -Classification of Digital Computer System- Computer Architecture - Number -Compliments -Logic Gates -Truth Table -Boolean Algebra -Table Simplification of Boolean Function	15	1
2	Introduction to Computer Software -'C', DBMS, RDBMS -Implementing Number Sorting, Matrix Addition, Multiplication, Palindrome Checking, Searching an Element an Array	15	2
3	MS- WORD -Creating Word Document -Editing Text -Adding and Formatting Numbers - Symbols -.Getting into Print -MS-EXCEL - Creating Tables Using EXCEL -Using Tables and Creating Graphs -MS- ACCESS -Planning and Creating Tables -forms -Modifying Tables - Creating relational Database- Form Design- Reports -MS- POWERPOINT -Preparing Power Point Presentation for Marketing Products such as CREDIT CARD, Newly Introduced Cosmetic item etc.	15	3
4	Introduction to Internet -Resources of Internet -Hardware and Software Requirement of Internet -Internet Service Providers -Creating an E-Mail Account-Sending and Receiving Messages with Attachments to our friends account -Multimedia and its Applications	15	4
5	Application software -Accounting packages- Statistical packages - Preparation of financial statements and statistical analysis (SPSS)	15	5

Note: The practical examination will be conducted by an internal examiner and an external examiner jointly.

The theory paper (3 hours and, 75 marks) will be scaled to 60 marks. The practical paper (3 hours and 100 marks) will be scaled to 40 marks. The candidate has to secure 50% in each of the practical and theory papers to secure a pass. Failure to secure the minimum either in the theory or the practical will entail the reappearance only in that paper. Twenty marks out of hundred for the practical paper is reserved for the record.

QUESTION PAPER PATTERN:

PART A - 10 OUT OF 12 = 10 X 1 = 10 marks
 PART B - 5 OUT OF 7 = 5 X 5 = 25 marks
 PART C - 4 OUT OF 6 = 4 X 10 = 40 marks

RECOMMENDED TEXT BOOKS:

1. James A. Senn, Information Technology in Business Principles; Practices and opportunities, International Edition, Prentice Hall
2. Corey Sandler, Tom Badget, Jan Wein Garten, Ms-Office for Windows
3. Alexis Leon & Mathew Leon, Fundamental of information Technology, Vikas Publishing Home Pvt.,Ltd

WEB REFERENCES:

www.gurukpo.com/admin/bookpdf/66.pdf
www.springer.com
www.emeraldinsight.com

FUNDAMENTALS OF INFORMATION TECHNOLOGY LIST OF PRACTICAL EXPERIMENTS

- Creating Mail merged documents in MS WORD for example, Interview call letters
- Typing tables in Ms Word, for example schedule of debtors
- Creating a Cash budget in MS-EXCEL
- Draw a break even analysis graph in EXCEL
- Draw a graph to compare prices across year of multiple products
- Calculate the NPV of projects using EXCEL
- Computing regression and estimating the dependent variable using EXCEL
- Preparing Flexible budget using EXCEL
- Creating a file debtors and a file of Invoices along with the debtors details (relationship)
- Creating forms of data entry and data editing for a given data file (Include validation)
 - Using the query generator to extract data
 - Creating a Power Point presentation to promote a product.
 - Creating a PP Slide show with clip art and image files
 - Spelling checking, formatting and printing in WORD
 - Update files in MS-Access
 - Use reports to generate summaries in Ms-Access
 - Use PP Facilities to create and automate slide show (including transition)
 - Computing variance analysis using EXCEL
 - Using data from Ms-Access to mail, merge a document in MS-WORD
 - Drawing various types of graphs in EXCEL
 - Preparation of Ledger Accounts through Tally
 - Preparation of Trial balance though Tally
 - Computation of Means and Standard deviation through SPSS package
 - Computing Correlation and Regression through SPSS Package
 - Preparation of Charts and Diagrams through SPSS Package

Web references

www.gurukpo.com/admin/bookpdf/66.pdf

www.springer.com

www.emeraldinsight.com

Income Tax Law And Practice
SEMESTER III – CORE PAPER

COURSE CODE: Com213
L:P:T:S
EXAM HOURS: 3

CREDITS: 4
CIA MARKS: 25
ESE MARKS: 75

COURSE OBJECTIVES:

To test whether the students have acquired working knowledge of the Income Tax Act 1961 and basic concepts of different Tax Concepts

COURSE OUTCOMES:

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

CO1	Construct the computation of income from on different sources. (P)
CO2	Apply the gains earned or loss occurred from the transfer of capital assets. (U)
CO3	Identify the permissible inter-source and inter-head adjustments and provisions to arrive at the total income of an assessee. (P)
CO4	Construct the Gross Total Income, Total Income and the tax liability of an individual. (U)
CO5	Outline the domestic and international transfer pricing under Income Tax Law 1961. (U)

MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

	PSO 1	PSO 2	PSO 3
CO 1	3	-	3
CO 2	3	-	3
CO 3	3	-	3
CO 4	3	-	3
CO5	3	-	3

3- Strong Correlation 2- Medium Correlation 1- Low Correlation

Unit	Contents of Module	Hrs	CO
1	Heads of Income – computation of income from salary – income from house property – profits and gain from business or profession	15	1
2	Computation of capital gains – income from other sources - set-off and carry forward of losses – deduction from gross total income	15	2
3	Assessment of individuals taking into account under all five Heads of Income and deductions from Gross Total Income.	15	3
4	Clubbing of Income – Aggregation of Income Tax planning application with respect to clubbing of income and Aggregation of Income	15	4
5	Transfer pricing – concept – methods – domestic and international under the Income Tax of 1961	15	5

Note: The proportion between theory oriented and problem oriented questions in the University examination shall be 20:80

QUESTION PAPER PATTERN:

PART A - 10 OUT OF 12 = 10 X 1 = 10 marks

PART B - 5 OUT OF 7 = 5 X 5 = 25 marks

PART C - 4 OUT OF 6 = 4 X 10 = 40 marks

RECOMMENDED TEXT BOOKS:

1. Hariharan N, Income Tax Law and Practice, Vijay Nicole Imprints
2. Bhagawath Prasad Direct Taxes Law and Practice
3. DinakarPagre - Direct Taxes
4. V.K. Singharia Direct Taxes Law & Practice
5. S. Bhattacharya Indian income Tax Law & Practice

WEB REFERENCES:

www.incometaxindia.gov.in

www.taxsmile.com

www.law.incometaxindia.gov.in

www.taxmanagementindia.com

Marketing of Services
SEMESTER III – ELECTIVE PAPER - I

COURSE CODE:
L:P:T:S
EXAM HOURS: 3

CREDITS: 3
CIA MARKS: 25
ESE MARKS: 75

COURSE OBJECTIVES:

To provide specialized knowledge on marketing skills for service sector and to expose students to marketing practices in service sector

COURSE OUTCOMES:

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

CO1	Demonstrate the similarities and differences between service-based and physical-based product activities. (U)
CO2	Illustrate the challenges and marketing issues in a changing technological landscape. (U)
CO3	Interpret the extended marketing mix for services. (U)
CO4	Explain the overall marketing environment of financial services. (U)
CO5	Relate the technological and human issues relating to the implementation of CRM in the organization. (U)

MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

	PSO 1	PSO 2	PSO 3
CO 1	3	-	-
CO 2	3	-	-
CO 3	3	-	-
CO 4	3	-	3
CO5	3	-	3

3- Strong Correlation 2- Medium Correlation 1- Low Correlation

Unit	Contents of Module	Hrs	CO
1	Nature and classification of services -Characteristics of services and their marketing implications	15	1
2	Marketing strategies for service firms -with special reference to information, communication, consultancy, advertising, professional services, after -sales service, recruitment, training and tourism	15	2
3	Product support services -pricing of services -problems of quality - innovations in services	15	3
4	Marketing of financial services -nature- types -marketing of insurance - mutual fund - marketing for non-profit firms.	15	4
5	CRM & Relationship Marketing -Customer Satisfaction - Technological Mediation in Service Marketing	15	5

QUESTION PAPER PATTERN:

PART A - 10 OUT OF 12 = 10 X 1 = 10 marks

PART B - 5 OUT OF 7 = 5 X 5 = 25 marks

PART C - 4 OUT OF 6 = 4 X 10 = 40 marks

RECOMMENDED TEXT BOOKS:

1. Christopher Lovelock, Services Marketing, 4th Ed, Pearson Education
2. EG Bateson, Mallagillg Services Marketing -Text and Readings, Dryden Press, Hinsdale Ill
3. Philip Kotler and Paul N Bloom, Marketing Professional Services, Prentice Hall, New Jersey
4. Payne, The Essencl' of ServIces Marketing, New Delhi, Prentice Hall
5. Helen Wood Ruffe, Services Marketing, Macmillan India, New Delhi
6. Mary Anrn Pezzallo, Marketing Financial Services, Macrnillan

WEB REFERENCES:

www.managementstudyguide.com

www.tutor2u.net

www.learnmarketing.net

Managerial Behaviour and Effectiveness
SEMESTER III – ELECTIVE PAPER - 3

COURSE CODE:
L:P:T:S
EXAM HOURS: 3

CREDITS: 3
CIA MARKS: 25
ESE MARKS: 75

COURSE OBJECTIVES:

To develop an understanding of managerial behavior in organization and to sensitize students in managing human relations and on developing managerial effectiveness

COURSE OUTCOMES:

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

CO1	Demonstrate the dimensions of managerial job behaviour. (U)
CO2	Identify the managerial talent and methods of career development. (P)
CO3	Outline the Industrial and Government practices in the management of managerial effectiveness. (U)
CO4	Compare the components of the organizational process. (A)
CO5	Demonstrate the aspects of managing human relations.(U)

MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

	PSO 1	PSO 2	PSO 3
CO 1	3	-	-
CO 2	3	-	-
CO 3	3	-	-
CO 4	3	-	-
CO5	3	-	-

3- Strong Correlation 2- Medium Correlation 1- Low Correlation

Unit	Contents of Module	Hrs	CO
1	Defining dimensions of managerial jobs –methods –Model –Time dimensions in managerial jobs –Effective and ineffective job behaviour –Functional and level difference in managerial job behaviour	15	1
2	Identifying managerial talent – Selection and recruitment –Managerial skills development–pay and rewards –Managerial motivation –Effective management criteria –performance appraisal measures –balanced scoreboard –Feedback –Career management –current Practices	15	2
3	Definition –The person, process, product approaches –Bridging the Gap-Measuring Managerial Effectiveness –Current Industrial and Government practices in the Management of managerial effectiveness-the effective manager as an optimizer	15	3
4	Organizational processes-Organizational climate-Leader-Group influences –Job challenge – Competition –Managerial styles	15	4
5	Organizational and managerial efforts –Self-development –Negotiation skills –Development of the competitive spirit -Knowledge management-Forecasting creativity	15	5

QUESTION PAPER PATTERN:

PART A - 10 OUT OF 12 = 10 X 1 = 10 marks

PART B - 5 OUT OF 7 = 5 X 5 = 25 marks

PART C - 4 OUT OF 6 = 4 X 10 = 40 marks

RECOMMENDED TEXT BOOKS:

1. Peter Drucker,'Management', Harper Row
2. Milkovich and Newman,'compensation', McGraw-Hill international
3. Blanchard and Thacker, 'effective Training Systems, Strategies and practices' Pearson
4. Dubin, Leadership,' Research Findings, Practices & skills', Biztantra
5. Mathis Jackson Human Resource Management', Thomson Southwestern

WEB REFERENCES:

www.springer.com

www.emeraldinsight.com

www.tatamcgrawhill.com

www.onlinelibrary.wiley.com

Consumer Behaviour
SEMESTER III – ELECTIVE PAPER - 3

COURSE CODE:

L:P:T:S

EXAM HOURS: 3

CREDITS: 3

CIA MARKS: 25

ESE MARKS: 75

COURSE OBJECTIVES:

To develop knowledge and skill in the application of marketing research tools and techniques and to develop an understanding of consumer behaviour

COURSE OUTCOMES:

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

CO1	Identify Consumer Behaviour models (P)
CO2	Examine the impact of psychological variables, including perception, learning, motivation, personality and attitudes on Consumer's behaviour. (A)
CO3	Demonstrate the impact of various social variables, such as culture, subcultures, family/household and reference groups, on consumer's purchasing patterns. (U)
CO4	Interpret the consumer decision-making process. (U)
CO5	Explain family and household decision-making process (U)

MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

	PSO 1	PSO 2	PSO 3
CO 1	3	-	3
CO 2	3	-	3
CO 3	3	-	3
CO 4	3	-	3
CO5	3	-	3

3- Strong Correlation 2- Medium Correlation 1- Low Correlation

Unit	Contents of Module	Hrs	CO
1	The consumer behavior - Meeting Changes and Challenges – Perspectives towards the study of consumer behavior – Understanding about the dark side of the consumer – various consumer behavior models - Consumer behavior and marketing strategy	15	1
2	Internal influences on Consumer behavior – Personality – self image and Life style – Consumer motivation – Consumer involvement – Consumer perception – Consumer Learning and knowledge – Consumer attitude and change	15	2
3	External Influences on consumer behaviour – The influences of culture on Consumer Behaviour - Subcultures and Consumer Behaviour- Social Class and Consumer Behaviour- Reference Groups and Family- Consumer Influence and the Diffusion of Innovations	15	3
4	The consumer decision process, prospect theory, heuristics, persuasion- – Consumer decision making processes – Need recognition – Information search – Consumer Evaluation process – Purchase decision – Post purchase decision – Marketing strategies involved in each stage of the process	15	4
5	Family and Household Decision making - The role of Reference group in purchase decisions – Word of Mouth (WOM) – Demographics and psychographics in consumer purchase decision of the Consumer- Global consumer and diffusion and innovations – Consumer behavior and social marketing - Consumer and public policy	15	5

QUESTION PAPER PATTERN:

PART A - 10 OUT OF 12 = 10 X 1 = 10 marks

PART B - 5 OUT OF 7 = 5 X 5 = 25 marks

PART C - 4 OUT OF 6 = 4 X 10 = 40 marks

RECOMMENDED TEXT BOOKS:

1. Leon G.Schiffman, Leslie Lazar Kanuk, “Consumer Behaviour “, Pearson Education, New Delhi
2. David L.Loudon, Albert J Della Bitta, “Consumer Behaviour “, McGraw Hill, New Delhi
3. Jay D.Lindquist and M.Joseph sirgy, “Shopper, buyer & consumer Behaviour, Theory and Marketing application”, Biztantra Publication, New Delhi
4. Sheth Mittal, “ Consumer Behaviour A Managerial Perspective”, Thomson Asia (P) Ltd., Singapore
5. Srivastava K K, “ Consumer Behaviour an Indian Context”, Goal Gotia Publishing Co, New Delhi
6. Gupta S L & Sumitra Pal,”Consumer Behaviour an Indian Perspectives”, Sultan Chand, New Delhi
7. Raju, Dominique Xavedel, “Consumer behaviour, Concepts Applications and cases” vikas publishing house (P) Ltd., New Delhi
8. Henry Assael, Consumer behaviour strategic approach Biztantra, New Delhi

WEB REFERENCES:

www.marketingpower.com

www.tutor2u.net

www.marketingprofs.com

Change Management
SEMESTER III – ELECTIVE PAPER - 3

COURSE CODE:
L:P:T:S
EXAM HOURS: 3

CREDITS: 3
CIA MARKS: 25
ESE MARKS: 75

COURSE OBJECTIVES:

To enable students to analyze strategic change and how change impacts managerial issues

COURSE OUTCOMES:

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

CO1	Explain the Concepts and models of Organizational change (U)
CO2	Outline the Challenges in change management and Learning organization (U)
CO3	Demonstrate the ways of managing major changes, and how to motivate and enable the changes in an organization (U)
CO4	Identify Mapping of change, cultural web, Cultural attributes and resistance of change (P)
CO5	Develop Systems approach to change, intervention strategy model, total project management model in an organization. (P)

MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

	PSO 1	PSO 2	PSO 3
CO 1	3	-	3
CO 2	3	-	3
CO 3	3	-	3
CO 4	3	-	3
CO5	3	-	3

3- Strong Correlation 2- Medium Correlation 1- Low Correlation

Unit	Contents of Module	Hrs	CO
1	Nature, forces, types and models of organizational change - impact of change, transition management	15	1
2	Progress and challenges in organizational change management - learning organization, role of politics	15	2
3	Motivating and enabling change, managing complex major changes Effective change leader –Mapping change – the cultural web – cultural attributes to change – resistance to change	15	3
4	Mapping change – the cultural web – cultural attributes to change – resistance to change	15	4
5	Systems approach to change, intervention strategy model, total project management model	15	5

QUESTION PAPER PATTERN:

PART A - 10 OUT OF 12 = 10 X 1 = 10 marks

PART B - 5 OUT OF 7 = 5 X 5 = 25 marks

PART C - 4 OUT OF 6 = 4 X 10 = 40 marks

RECOMMENDED TEXT BOOKS:

1. Harigopal K, Management of Organizational change – Leveraging transformation, Sage Publications Pvt. Ltd., New Delhi
2. Paton A.R, Mc Calman J, Change Management – A guide to effective implementation, Sage Publications Pvt. Ltd., New Delhi
3. Carr K.D, Hard J.K, Tralant W.J, Managing the change process, Mc GrawHill, NewYork

WEB REFERENCES:

www.springer.com
www.emeraldinsight.com
www.tatamcgrawhill.com
www.onlinelibrary.wiley.com

Corporate Governance & Social Responsibility
SEMESTER III – Extra-disciplinary Paper

COURSE CODE:
L:P:T:S
EXAM HOURS: 3

CREDITS: 3
CIA MARKS: 25
ESE MARKS: 75

COURSE OBJECTIVES:

To develop an understanding among students on ethical issues in business and good governance practices and to impart skills of analysis and capability of making business decisions

COURSE OUTCOMES:

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

CO1	Explain the fundamentals of ethics and its implications in business (U)
CO2	Interpret the concepts of ethics in advertisement and environmental. (U)
CO3	Demonstrate the corporate social responsibility and promoting corporate responsiveness. (U)
CO4	Interpret the concepts of corporate governance and identify the board mechanism. (U)
CO5	To outline the formation of the Birla Committee Report and its recommendations. (U)

MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

	PSO 1	PSO 2	PSO 3
CO 1	3	-	-
CO 2	3	-	-
CO 3	3	-	3
CO 4	3	-	-
CO5	3	-	-

3- Strong Correlation 2- Medium Correlation 1- Low Correlation

Unit	Contents of Module	Hrs	CO
1	Concept of ethics - sources -- values - codes of conduct - what is an ethical issue? - Ethical theory and its applications to business/morality and ethical theory – Ethical management - love and reverence in work and life - strengthening personal and organizational integrity - the spiritual core of leadership	15	1
2	Advertising and information disclosures - environmental responsibility - ethics and ecology - employee rights - conflict of interests - work ethics - professional ethics and responsibility	15	2
3	Corporate Social Responsibility (CSR) - meaning - promoting corporate responsiveness - managing socially responsible business	15	3
4	Corporate Governance – Meaning and scope – Origin- Practices – Shareholders Vs. Stakeholders approach –Board mechanism, Role and duties of the directors-Chairman-Governance committees	15	4
5	Codes of governance –Birla committee report	15	5

QUESTION PAPER PATTERN:

PART A - 10 OUT OF 12 = 10 X 1 = 10 marks

PART B - 5 OUT OF 7 = 5 X 5 = 25 marks

PART C - 4 OUT OF 6 = 4 X 10 = 40 marks

RECOMMENDED TEXT BOOKS:

1. A M A, “Corporate Governance And Business Ethics”, Excel Books
2. Cannon Tom, “Corporate responsibility. A textbook on business ethics, governance, environment: role and responsibilities”, Pitman, London
3. Hoffman, W. Michael, et, “Corporate Governance and Institutionalizing Ethics”, Lexington Books
4. Sutton, Brenda, editor, “The Legitimate Corporation; Essential Readings in Business Ethics & Corporate Governance”, Blackwell Publishers
5. Manual Vela Squez, “Business Ethics Concepts and Cases”, Prentice Hall, New Jersey
6. Kenneth Blanchard and Norman Vincent Peale, “The Power of Ethical Management”, New York, William Morrow & Co.,
7. Sekhar R C, “Ethical Choices in Business”, Response Books
8. Kendall, Nigel, “Corporate Governance”, London, Financial Times Pitman Publishing

WEB REFERENCES:

www.business-ethics.com

www.cgi.com

www.businessethics.ca

www.societyforbusinessethics.org

e-businessethics.com

**Management Information Systems
SEMESTER IV– CORE PAPER-11**

COURSE CODE: Com208
L:P:T:S
EXAM HOURS: 3

CREDITS: 4
CIA MARKS: 25
ESE MARKS: 75

COURSE OBJECTIVES:

To offer in depth knowledge on information systems in business and their management

COURSE OUTCOMES:

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

CO1	Management Information System – Concept, Need, Strategic role – Evolution of Management Information System – Components of Management Information System – Information flow
CO2	Data base management systems – Objectives and Components – Database design – Creation and control – Recent trends in database
CO3	Developing information system – Planning, Designing and redesigning – Approaches for system development – System analysis and Design – system Implementation and Maintenance
CO4	Transaction processing and Support system – Transaction processing system – Office automation systems – Decision support systems – Executive information systems – Artificial intelligence and Expert systems
CO5	Functional Information systems – Production, Finance, Human resource and Marketing – Managing information resources – Information Security – Control & Audit of Information Systems

MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

	PSO 1	PSO 2	PSO 3
CO 1	3	-	-
CO 2	3	-	-
CO 3	3	-	-
CO 4	3	-	-
CO5	3	-	-

3- Strong Correlation 2- Medium Correlation 1- Low Correlation

Unit	Contents of Module	Hrs	CO
1	Management Information System – Concept, Need, Strategic role – Evolution of Management Information System – Components of Management Information System – Information flow	15	1
2	Data base management systems – Objectives and Components – Database design – Creation and control – Recent trends in database	15	2
3	Developing information system – Planning, Designing and redesigning – Approaches for system development – System analysis and Design – system Implementation and Maintenance	15	3
4	Transaction processing and Support system – Transaction processing system – Office automation systems – Decision support systems – Executive information systems – Artificial intelligence and Expert systems	15	4
5	Functional Information systems – Production, Finance, Human resource and Marketing – Managing information resources – Information Security – Control & Audit of Information Systems	15	5

QUESTION PAPER PATTERN:

PART A - 10 OUT OF 12 = 10 X 1 = 10 marks

PART B - 5 OUT OF 7 = 5 X 5 = 25 marks

PART C - 4 OUT OF 6 = 4 X 10 = 40 marks

RECOMMENDED TEXT BOOKS:

1. Azam M, **Management Information Systems, Vijay Nicole Imprints**
2. James A O' Brain, **Management Information Systems**, Tata Mc Graw Hill
3. King R William, **Management Information Systems**
4. Davis, **Management Information Systems**, Mc Graw Hill
5. Wetherbe, Turban, **Information Technology for Management**, John Willey publisher
6. Prasad L M, Usha Prasad, **Management Information Systems**, Sultan Chand & Sons
7. Goyal D P, **Management Information Systems – Managerial Perspectives**, Mac Millan India Ltd
8. Sadagopan S, **Management Information System**, Prentice Hall
9. Eff Oz, **Management Information Systems**, Vikas Publishing house Pvt. Ltd
10. Muneesh Kumar, **Business Information Systems**, Vikas Publishing house Pvt. Ltd
11. Kenneth C. Loudan & Jane P. Loudan, **Essentials of MIS**, Prentice Hall India

WEB REFERENCES:

www.dbatra.com

www.itworld.com

www.icisa.cag.gov.in

Investment Analysis and Portfolio Management
SEMESTER IV– CORE PAPER - 12

COURSE CODE:Com210

L:P:T:S

EXAM HOURS: 3

CREDITS: 4

CIA MARKS: 25

ESE MARKS: 75

COURSE OBJECTIVES:

To provide knowledge on basics of investment management and to develop skill for investment analysis and portfolio building

COURSE OUTCOMES:

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

CO1	Describe the overview of investments and identify the various financial instruments.(U)
CO2	Apply the relationship between risk and return, to solve problems related to time value of money.(P)
CO3	Categorize the securities and their valuation to interpret the fundamental and technical analysis of derivatives.(A)
CO4	Illustrate the theories of portfolio management and SEBI regulations. (A)
CO5	Apply the theories relating to portfolio management & portfolio risk & return.(U)

MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

	PSO 1	PSO 2	PSO 3
CO 1	3	-	3
CO 2	3	-	3
CO 3	3	-	3
CO 4	3	-	3
CO5	3	-	3

3- Strong Correlation 2- Medium Correlation 1- Low Correlation

Unit	Contents of Module	Hrs	CO
1	Nature and scope of investment management -investment objectives, constraints -factors – investment process -investment management and portfolio management -factors for investment analysis -impact of economic analysis -impact of industrial analysis role of capital markets. Understanding the investment environment -sources of investment information	15	1
2	Approaches to security analysis- market indicators -security price movements -fundamental analysis -technical-analysis -Dow theory - Random walk theory -efficient market hypothesis -various forms of market efficiency and their implications to security analysis-technical analysis Vs. efficient markets hypothesis -common stock analysis - economic analysis -economic indicators -industry analysis	15	2
3	Company analysis components -non financial aspects -financial analysis -financial statement - analysis of prospectus -ratio analysis -EPS, dividend yield -payout ratio -ROI, ROCI -Risk return - market risk - interest rat~ risk -purchasing power risk -business risk -financial risk - measurement of risk	15	3
4	Portfolio -portfolio management -portfolio theory -meaning and objectives, traditional and modern portfolio theory. Diversification-Markowitz's approach -portfolio management process-portfolio planning-portfolio analysis-portfolio selection -portfolio evaluation -portfolio revision-various steps involved in the development of portfolio	15	4
5	Capital market theory -assumptions -risk, investors preference -capital asset pricing model (CAPM) -estimating Betas -significance of betas in portfolio theory -securities market line arbitrage pricing theory- options pricing model-put and call- valuation of various options -futures trading - hedging and forward contracts -Indian stock market and the institutional investors	15	5

QUESTION PAPER PATTERN:

PART A - 10 OUT OF 12 = 10 X 1 = 10 marks
PART B - 5 OUT OF 7 = 5 X 5 = 25 marks
PART C - 4 OUT OF 6 = 4 X 10 = 40 marks

Note: The proportion between theory and problems shall be 60: 40

RECOMMENDED TEXT BOOKS:

1. Prasanna Chandra, Managing Investments, New Delhi, Tata Mcgraw Hill
2. Elton, Edwin J & Gruber Martin J, Modern Portfolio Theory & Investment Analysis, Wiley & Sons
3. Sidney Cottle, Graham & Dood's, Security Analysis, Tata Mcgraw Hill
4. Fisher D & RJ Jordan, Security Analysis & Portfolio Management, Prentice Hall of India
- 5 Francis J C and S H Arclean, Portfolio Analysis, Prentice Hall of India
- 6 Russell Fuller et.al, Modern Investments and Security Analysis, McGraw Hill

WEB REFERENCES:

www.amazon.com
www.bcci.bg
www.asrm.edu.pk

Indirect Taxes
SEMESTER IV– CORE PAPER- 13

COURSE CODE:Com212
L:P:T:S
EXAM HOURS: 3

CREDITS: 4
CIA MARKS: 25
ESE MARKS: 75

COURSE OBJECTIVES:

- To teach the features, and benefits of GST
- To enable students to learn important definitions on GST
- To learn the registration procedure relating to GST
- To teach the various aspects of assessment of GST
- To learn the important provisions of GST

COURSE OUTCOMES:

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

CO1	Explain the features, and benefits of GST (U)
CO2	Describe the important definitions on GST(U)
CO3	Outline the registration procedure relating to GST(U)
CO4	Explain the various aspects of assessment of GST(U)
CO5	Outline the important provisions of Customs Duty(U)

MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

	PSO 1	PSO 2	PSO 3
CO 1	3	-	3
CO 2	3	-	3
CO 3	3	-	3
CO 4	3	-	3
CO5	3	-	3

3- Strong Correlation 2- Medium Correlation 1- Low Correlation

Unit	Contents of Module	Hrs	CO
1	Introduction - Features - Objectives of Taxation- Types of taxes- Direct and Indirect taxes - Indirect Tax structure-Merits and Demerits of Indirect Taxes- Recent Developments in Indirect Taxes- Goods and Services Tax Act 2016 - Introduction – Features – Benefits of GST Act.	15	1
2	Important Definitions - Taxable persons – Time of supply of goods and services – Administrative set up – Classes of officers under Central and State goods and services Tax Act - Appointment of Officers – Powers of officers – Levy and collection of GST – Powers to grant exemption from tax.	15	2
3	Procedure for registration under Schedule III – Special provisions relating to casual taxable person and non-resident taxable person – Amendment of registration – Cancellation of registration – Revocation of cancellation of registration.	15	3
4	Self-assessment – Provisional assessment – Scrutiny of returns – Assessment of non-filers of returns – Assessment of unregistered persons – Assessment in certain special cases – Tax Invoice – Credit and Debit Notes – Payment of Tax – Tax Deducted at Source – Electronic Commerce – Definitions - Collection of Tax at source.	15	4
5	Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation of goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs Duty.	15	5

QUESTION PAPER PATTERN:

PART A - 10 OUT OF 12 = 10 X 1 = 10 marks
PART B - 5 OUT OF 7 = 5 X 5 = 25 marks
PART C - 4 OUT OF 6 = 4 X 10 = 40 marks

RECOMMENDED TEXT BOOKS:

1. Balachandran, (2014), "Indirect Taxation", Sultan Chand & Sons and Kalyani Publishers
2. Mehrotra & Goyal (2015), Indirect Taxes, Sahitya Bhavan Publications, Agra
3. Parameswaran and Viswanatha, Indirect Taxes - GST and Customs Law, (2018), Kavin Publications, Coimbatore
4. Radhakrishnan, (2013), Indirect Taxation, Kalyani Publishers
5. Background Material for Goods and Service Tax. July, 2016. National Academy Of Customs Excise and Narcotics.

Financial Markets and Institutions
SEMESTER IV– ELECTIVE PAPER- 4

COURSE CODE:
L:P:T:S
EXAM HOURS: 3

CREDITS: 3
CIA MARKS: 25
ESE MARKS: 75

COURSE OBJECTIVES:

To provide knowledge on financial markets and institutions and to impart knowledge on financial markets and institutions

COURSE OUTCOMES:

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

CO1	Outline the Money market and Capital market in the Indian financial system. (U)
CO2	Explain the profile of the Indian money market which includes the commercial paper market, Bill market (U)
CO3	Describe the role of certificate of deposits, Treasury bills, REPO Accounting in Indian money markets. (U)
CO4	Classify the Indian money and Capital market and analyse the new financial instruments in the capital market (U)
CO5	Demonstrate the functions of financial service institutions in India like CRISIL, DFHIL, ICRA, OTCEI, NSDL, STCI (U)

MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

	PSO 1	PSO 2	PSO 3
CO 1	3	-	3
CO 2	3	-	-
CO 3	3	-	-
CO 4	3	-	3
CO5	3	-	3

3- Strong Correlation 2- Medium Correlation 1- Low Correlation

Unit	Contents of Module	Hrs	CO
1	Meaning, role, functions and constituents of financial markets – Financial instruments – Indian Money and Capital Markets – Money Market: Meaning, characteristics, objectives, importance, general functions and segments of money market – Characteristics of a developed money market – Money market Vs Capital market – Global money markets.	15	1
2	Profile of Indian money market – nature of dealings – participants – mode of operation – call money rates – Commercial Paper Market: meaning and features – Satellite Dealers – Commercial Bill Market: Meaning and importance – Developed Bill Market – shortcomings of Indian Bill Market – growth of Indian Bill Market – Bill Market Schemes – Failure of Bill Market Scheme Blues of bill discounting – RBI directives	15	2
3	Certificate of Deposit Market: Meaning, features – time deposit Vs certificate of deposit – Role of DFHI and banks – Treasury Bills Market: Meaning and features – features of Indian treasury bills – Gilt-edged securities market: meaning and features – REPOS – Repo Accounting – Government bonds – important of gilt-edged market – criticisms	15	3
4	Capital market: meaning – Indian money market – Indian capital market – evaluation and growth – new financial instruments recent initiatives in the Indian capital market – major issues of Indian capital market – Capital market instruments – New Issues Market – meaning and features – NIM Vs secondary market – intermediaries in NIM	15	4
5	Financial Service Institutions: Clearing Corporation of India – Credit Rating and Information Services of India Limited (CRISIL) – Discount and Finance House of India Limited (DFHIL) – Investment Information and Credit Rating Agency of India Limited (ICRA) – Moody's Investor Service – S & P – Fitch ratings – OTCEI – NSDL – STCI – Financial Institutions: NHB – EXIM Bank – NABARD – Stock Exchange – functions and working	15	5

QUESTION PAPER PATTERN:

PART A - 10 OUT OF 12 = 10 X 1 = 10 marks
 PART B - 5 OUT OF 7 = 5 X 5 = 25 marks
 PART C - 4 OUT OF 6 = 4 X 10 = 40 marks

RECOMMENDED TEXT BOOKS:

1. Gurusamy S, Financial Markets and Institutions, Vijay Nicole and Tata McGraw Hill Company
2. Bhole L M, Financial Institutions and Markets, Tata McGraw Hill Company
3. Varshney P N and Mittal D K, Indian Financial System, Sultan Chand & Sons
4. Kohmn Meir, Financial Institutions and Markets, Tata McGraw Hill Company
5. Apte P G, International Financial Management, Tata McGraw Hill Company
6. Avadhani V A, Capital Market Management, Himalaya Publishing Company
7. Khan M Y, Indian Financial System, Tata McGraw Hill Company

WEB REFERENCES:

www.indiacorporateadvisor.com
www.nse-india.com
www.nsdl.co.in

Digital Banking
SEMESTER IV– ELECTIVE PAPER - 4

COURSE CODE:
L:P:T:S
EXAM HOURS: 3

CREDITS: 3
CIA MARKS: 25
ESE MARKS: 75

COURSE OBJECTIVES:

- To make the students understand the concept of application of Technology in Banking Sector.
- To expose the students to learn the role of Technology in the Banking Sector.

COURSE OUTCOMES:

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

CO1	Critically compare, contrast evaluate the different machine learning techniques in terms of their applicability to solving problems in banking sector (A)
CO2	To explain present major economic and technical changes are undergoing in industrial and financial revolution through the new information-processing Technology(U)

MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

	PSO 1	PSO 2	PSO 3
CO 1	3	-	3
CO 2	3	-	3

3- Strong Correlation 2- Medium Correlation 1- Low Correlation

Unit	Contents of Module	Hrs	CO
1	Networking of computers – Types – LAN – WAN – Internet and Intranet – E-mail – rise of on-line – banking technology in banking services.	15	1
2	Electronic payment system : Automatic teller machine merits and demerits – installation and security aspects of ATM, MICR equipment - precautions in handling MICR instrument – benefits and limitations.	15	2
3	e-cash : features – benefits of e-cash – limitations of electronic data interchange – electronic fund transfer credit card – debit card – payment through bank network – payment by smart card – electronic pass book – home banking.	15	3
4	Electronic clearing services – SWIFT – types of message in SWIFT (society for worldwide interbank financial telecommunication) – message format in SWIFT – bank information code – message flow in SWIFT system – advantages and structure of SWIFT.	15	4
5	E-Banking challenges and opportunities – services offered through e-banking – strengths of e-banking – weakness of e-banking – opportunities – theories of e-banking.	15	5

QUESTION PAPER PATTERN:

PART A - 10 OUT OF 12 = 10 X 1 = 10 marks

PART B - 5 OUT OF 7 = 5 X 5 = 25 marks

PART C - 4 OUT OF 6 = 4 X 10 = 40 marks

RECOMMENDED TEXT BOOKS:

1. Knowledge based system in banking sector – R.V. Kulkarni
2. Computer Application in Business and, Commerce and Banking – R.S.Viramani.
3. Computer Application in Business – R.Parameswaran.

Anna Adarsh College For Women
Post Graduate & Research Department of Commerce
SHIFT - 1

SYLLABUS : B.COM

ACADEMIC YEAR : 2023 - 2024

T. S. Sule

R. Shanthi



PRINCIPAL
ANNA ADARSH COLLEGE FOR WOMEN
ANNA NAGAR, CHENNAI - 600 040.

Anna Adarsh College For Women
Post Graduate & Research Department of Commerce
SHIFT - 1

S.NO	NAME OF THE STAFF	DESIGNATION
1	Dr. Anita Raman	Associate Professor
2	Dr.B .Sudha	Associate Professor
3	Dr. R.Uma	Associate Professor
4	Dr.M. Anita	Associate Professor
5	Dr.S. Santhi	Assistant Professor
6	Dr. Mary Geetham	Assistant Professor
7	Dr. S.Anitha	Assistant Professor
8	Dr.C.Kavitha	Assistant Professor
9	Dr.M.Manonmani	Assistant Professor
10	Dr.E.Charumathy	Assistant Professor
11	Dr. K.Shanthi	Assistant Professor
12	Ms.S.Sumitha	Assistant Professor
13	Ms.S.Saranya	Assistant Professor
14	Ms.S.Thanga Meena	Assistant Professor

T. S. Sule



R. Shanthi
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சென்னைப் பல்கலைக்கழகம்
University of Madras

Part-I

பொதுத் தமிழ் - பாடத்திட்டம்

General Tamil - Syllabus

4 பருவங்கள் (முதல் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பொதுத்தமிழ்-1

தமிழ் இலக்கிய வரலாறு -1

முதலாம் ஆண்டு – முதற் பருவம்

Course Code	Course Name	category	L	T	P	S	Credits	Ins.Hrs	CIA	Externa	Total
100L1AU	பொதுத்தமிழ் -1 தமிழ் இலக்கிய வரலாறு -1	Supportive	Y	-	-	-	3	6	25	75	100

Learning Objectives

- முதலாமாண்டுப் பட்ட வகுப்பு மாணவர்களுக்குத் தமிழ் மொழி இலக்கியங்களை அறிமுகம் செய்தல்
- தமிழ் இலக்கியப் போக்குகளையும், இலக்கணங்களையும் மாணவர் அறியுமாறு செய்து அவர்களின் படைப்பாற்றலைத் தூண்டுதல்
- தமிழ் இலக்கியம் சார்ந்த போட்டித் தேர்வுகளுக்கு ஏற்ப கற்பித்தல் நடைமுறைகளை மேற்கொள்ளுதல்

Expected Course Outcomes

On the Successful completion of the Course, Students will be able to

இப்பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்

CO 1	சங்க இலக்கியத்தில் காணப்பெறும் வாழ்வியல் சிந்தனைகளை அறிந்து கொள்வர்	K4
CO 2	அற இலக்கியம் மற்றும் தமிழ் காப்பியங்களின்வழி வாழ்வியல் சிந்தனையைப் பெறுவர்	K5, K6
CO 3	பக்தி இலக்கியங்களைக் கற்பதன் மூலம் பக்தி நெறியினையும், பகுத்தறிவு இலக்கியங்களைக் கற்பதன் வழி நல்லிணக்கத்தையும் தெரிந்து பின்பற்றுவர்	K3
CO 4	மொழியறிவோடு சிந்தனைத்திறனைப் பெறுவர்	K3
CO 5	மொழிப்பயிற்சிக்குத் தேவையான இலக்கணங்களைக் கற்பர்.	K2

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

அலகு-1 | தமிழ் இலக்கிய, இலக்கண வரலாறு அறிமுகம்.

1. இலக்கணம்;

அ.தொல்காப்பியம், இறையனார் களவியல் உரை , நம்பியகப் பொருள், புறப்பொருள் வெண்பா மாலை, நன்னூல், தண்டியலங்காரம், யாப்பருங்கலக்காரிகை நூல்கள்

ஆ.மொழிப் பயிற்சி- ஒற்றுப்பிழை தவிர்த்தல்

- வல்லினம் மிகும் இடங்கள்
- வல்லினம் மிகா இடங்கள்

- ஈரொற்று வரும் இடங்கள்
- ஒரு, ஓர் வரும் இடங்கள்
- அது, அஃது வரும் இடங்கள்
- தான், தாம் வரும் இடங்கள்

பயிற்சி : வல்லினம் மிகும் இடங்கள், மிகா இடங்கள் தவறாக வரும்வகையில் ஒரு பத்தி கொடுத்து ஒற்றுப் பிழை திருத்தி எழுதச் செய்தல்.

2. சங்க இலக்கியம் - எட்டுத்தொகை, பத்துப்பாட்டு
3. அற இலக்கியம்-பதினெண்கீழ்கணக்கு நூல்கள்
4. காப்பிய இலக்கியம் - ஐம்பெருங் காப்பியங்கள், ஐஞ்சிறு காப்பியங்கள், சமயக் காப்பியங்கள்
5. பக்தி இலக்கியமும் (பன்னிரு திருமுறைகள், நாலாயிர திவ்வியப் பிரபந்தம் -- பகுத்தறிவு

இலக்கியமும் (சித்தர் இலக்கியங்கள், புலவர் குழந்தையின் இராவண காவியம்)

அலகு-2

சங்க இலக்கியம்

எட்டுத்தொகை ;எ

1. நற்றிணை-முதல் பாடல் -நின்ற சொல்லர்
2. குறுந்தொகை 3 ஆம் பாடல் -நிலத்தினும் பெரிதே
3. ஐங்குறுநூறு -நெல் பல பொலிக! பொன் பெரிது சிறக்க!' (முதல் பாடல்)-வேட்கைப் பத்து
4. கலித்தொகை- 51 - சுடர்த்தொடிக் கேளாய் -குறிஞ்சிக் கலி
5. புறநானூறு -189 தெண்கடல் வளாகம் பொதுமையின்றி, நாடா கொன்றோ -187

பத்துப்பாட்டு;

1. முல்லைப்பாட்டு (முழுவதும்)

அலகு-3

அற இலக்கியம்

- 1.திருக்குறள் -அறன் வலியுறுத்தல் அதிகாரம்
- 2.நாலடியார்-பாடல்: 131 (குஞ்சியழகும்)
- 3.நான்மணிக்கடிகை-நிலத்துக்கு அணியென்ப
- 4.பழமொழி நானூறு- தம் நடை நோக்கார்
- 5.இனியவை நாற்பது- 37. இளமையை மூப்பு என்று

அலகு-4

காப்பிய இலக்கியம்

1. சிலப்பதிகாரம் - வழக்குரைகாதை
2. மணிமேகலை- பாத்திரம் பெற்ற காதை
3. பெரியபுராணம் - பூசலார் நாயனார்புராணம்
4. கம்பராமாயணம்- குகப் படலம்
5. சீறாப்புராணம் - மானுக்குப் பிணை நின்ற படலம்

6. இயேசு காவியம் -ஊதாரிப்பிள்ளை	
அலகு-5	பக்தி இலக்கியமும், பகுத்தறிவு இலக்கியமும்
<p>பக்தி இலக்கியம்;</p> <ol style="list-style-type: none"> 1. திருநாவுக்கரசர் தேவாரம் - நாமார்க்கும் குடியல்லேம் எனத் தொடங்கும் பாடல் மட்டும் 2. மாணிக்கவாசகர் திருவாசகம் - நமச்சிவாய வாழ்க நாதன்தாள் வாழ்க முதல் சிரம்குவிவார் ஓங்குவிக்கும் சீரோன் கழல் வெல்க வரை 3. பொய்கையாழ்வார்-வையந் தகளியா வார்கடலே 4. பூதத்தாழ்வார்-அன்பே தகளியா 5. பேயாழ்வார்-திருக்கண்டேன் பொன்மேனி கண்டேன் 6. ஆண்டாள் - திருப்பாவை மார்கழித் திங்கள் (முதல் பாடல்) <p>பகுத்தறிவு இலக்கியம்;</p> <ul style="list-style-type: none"> • திருமூலர் - திருமந்திரம் (270,271, 274, 275 285) • பட்டினத்தார் -திருவிடை மருதூர் (காடே திரிந்து - எனத் தொடங்கும் பாடல் பா.எண் ;.279, 280) • கடுவெளி சித்தர் - பாபஞ்செய் யாதிரு மனமே (பாடல் முழுவதும்) • இராவண காவியம் - தாய்மொழிப் படலம் - 18. ஏடுகை யில்லா ரில்லை முதல் - 22. செந்தமிழ் வளர்த்தார். வரை 	
Text books	
•	.
Reference Books	
<ul style="list-style-type: none"> • மு. வரதராசன், தமிழ் இலக்கிய வரலாறு, சாகித்ய அக்காடெமி, புதுடெல்லி. • மது. ச. விமலானந்தன், தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை. • தமிழண்ணல், புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை. • தமிழ் இலக்கிய வரலாறு -முனைவர்.சிற்பி பாலசுப்ரமணியம், முனைவர்.சொ.சேதுபதி • புதிய தமிழ் இலக்கிய வரலாறு- முனைவர்.சிற்பி பாலசுப்ரமணியம்,நீல.பத்மநாபன் • தமிழ் இலக்கிய வரலாறு - டாக்டர்.அ.கா.பெருமாள் • தமிழ் இலக்கிய வரலாறு -முனைவர். ப.ச.ஏசுதாசன் • தமிழ் இலக்கிய வரலாறு - ஸ்ரீ குமார் • வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு-பாக்கியமேரி • தமிழ் பயிற்றும் முறை, பேராசிரியர் ந. சுப்புரெட்டியார் - மணிவாசகர் பதிப்பகம், சிதம்பரம் 	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
Web Sources	

- <https://www.chennaiLibrary.com/>
- <https://www.sirukathaigal.com>
- <https://www.tamilvirtualuniversity.org>
- <https://www.noolulagam.com>
- <https://www.katuraitamilblogspot.com>

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2	1.
CLO1	3	2	3	3	3	2	2	2	3	2	3	2	
CLO2	3	3	2	2	2	3	2	3	3	2	2	2	
CLO3	3	2	3	3	2	2	2	3	2	3	3	2	
CLO4		3	3	2	2	2	3	2	3	2	3	3	
CLO5	3	3	2	2	2	3	3	2	2	2	3	3	

Strong -3,Medium-2,Low-1

UNIVERSITY OF MADRAS

FOUNDATION COURSE: ENGLISH
SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR - SEMESTER I PAPER II –GENERAL ENGLISH

Subject Code	Category	L	T	P	S	Credits	Inst. Hours	Marks		
								CIA	External	Total
100L1ZU	Part II	Y	Y	-	-	3	6	25	75	100
Learning Objectives										
LO1	To enable learners to acquire self awareness and positive thinking required in various life situations.									
LO2	To help them acquire the attribute of empathy									
LO3	To assist them in acquiring creative and critical thinking abilities									
LO4	To enable them to learn the basic grammar									
LO5	To assist them in developing LSRW skills									
Unit No.	Unit Title & Text							No. of Periods for the Unit		
I	SELF-AWARENESS(WHO)&POSITIVE THINKING(UNICEF) Life Story 1.1 Chapter 1 from Malala Yousafzai, I am Malala 1.2 An Autobiography or The Story of My Experiments with Truth (Chapters 1, 2 & 3) M.K.Gandhi Poem 1.3 Where the Mind is Without Fear – Gitanjali 35 – Rabindranath Tagore 1.4 Love Cycle – Chinua Achebe							20		
II	EMPATHY Poem 2.1 Nine Gold Medals – David Roth 2.2 Alice Fell or poverty – William Wordsworth Short Story 2.3 The School for Sympathy – E.V. Lucas 2.4 Barn Burning – William Faulkner							20		
III	CRITICAL & CREATIVE THINKING Poem 3.1 The Things That Haven't Been Done Before – Edgar Guest 3.2 Stopping by the Woods on a Snowy Evening – Robert Frost							20		

UNIVERSITY OF MADRAS

FOUNDATION COURSE: ENGLISH SYLLABUS WITH EFFECT FROM 2023-2024

	Readers Theatre 3.3 The Magic Brocade – A Tale of China 3.4 Stories on Stage – Aaron Shepard (Three Sideway Stories from Wayside School” by Louis Sachar)	
IV	Part of Speech 4.1 Articles 4.2 Noun 4.3 Pronoun 4.4 Verb 4.5 Adverb 4.6 Adjective 4.7 Preposition	15
V	Paragraph and Essay Writing 5.1 Descriptive 5.2 Expository 5.3 Persuasive 5.4 Narrative Reading Comprehension	15
Course Outcomes		
Course Outcomes	On completion of this course, students will:	
CO1	Acquire self awareness and positive thinking required in various life situations	PO1,PO7
CO2	Acquire the attribute of empathy.	PO1,PO2,PO10
CO3	Acquire creative and critical thinking abilities.	PO4,PO6,PO9
CO4	Learn basic grammar	PO4,PO5,PO6
CO5	Development and integrate the use of four language skills i.e., listening, speaking, reading and writing.	PO3,PO8
Text books (Latest Editions)		
1.	Malala Yousafzai. I am Malala, Little, Brown and Company, 2013.	
2.	M.K. Gandhi. An Autobiography or The Story of My Experiments with Truth (Chapter – I), Rupa Publications, 2011.	
3.	Rabindranath Tagore. "Gitanjali 35" from Gitanjali (Song Offerings): A Collection of Prose Translations Made by the Author from the Original Bengali. MacMillan, 1913.	
4.	N.Krishnasamy. Modern English: A Book of Grammar, Usage and Composition Macmillan, 1975.	
5.	Aaron Shepard. Stories on Stage, Shepard Publications, 2017.	
6.	J.C. Nesfield. English Grammar Composition and Usage, Macmillan, 2019.	

UNIVERSITY OF MADRAS

FOUNDATION COURSE: ENGLISH
SYLLABUS WITH EFFECT FROM 2023-2024

Web Resources	
1	Malala Yousafzai. I am Malala (Chapter 1) https://archive.org/details/i-am-malala
2	M.K Gandhi. An Autobiography or The Story of My Experiments with Truth(Chapter-1)- Rupa Publication, 2011 https://www.indiastudychannel.com/resources/146521-Book-Review-An-Autobiography-or-The-story-of-my-experiments-with-Truth.aspx
3	Rabindranath Tagore. "Gitanjali 35" from Gitanjali (Song Offerings) https://www.poetryfoundation.org/poems/45668/gitanjali-35
4	Aaron Shepard.Stories on Stage, Shepard Publications, 2017 https://amzn.eu/d/9rVzINv
5	J C Nesfield. Manual of English Grammar and Composition. https://archive.org/details/in.ernet.dli.2015.44179

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3	3	2	3	2
CO2	2	3	3	3	2	3	3	2	2	2
CO3	3	3	3	2	3	3	3	2	3	2
CO4	3	3	3	3	3	3	3	2	2	2
CO5	3	2	3	3	3	3	3	2	2	3

Mapping with Programme Specific Outcomes:

CO /PO	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3
CO2	3	3	3	3
CO3	3	3	3	3
CO4	3	3	3	3
CO5	3	3	3	3
Weightage	15	15	15	15
Weighted percentage of Course Contribution to POS	3.0	3.0	3.0	3.0

3 – Strong, 2 – Medium, 1 - Low

UNIVERSITY OF MADRAS
B.COM. (GENERAL) DEGREE PROGRAMME
 SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – I

CORE-I: FINANCIAL ACCOUNTING - I

(Common to BCom-AF, BM, CA, MM, ISM, Co-op. & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
146C1A	5				5	5	25	75	100
Learning Objectives									
LO1	To understand the basic accounting concepts and standards.								
LO2	To know the basis for calculating business profits.								
LO3	To familiarize with the accounting treatment of depreciation.								
LO4	To learn the methods of calculating profit for single entry system.								
LO5	To gain knowledge on the accounting treatment of insurance claims.								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
I	Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation								15
II	Final Accounts Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.								15
III	Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate								15
IV	Accounting from Incomplete Records – Single Entry System Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.								15
V	Royalty and Insurance Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)								15
TOTAL								75	
THEORY 20% & PROBLEM 80%									

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CO	Course Outcomes
CO1	Remember the concept of rectification of errors and Bank reconciliation statements
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO3	Analyse the various methods of providing depreciation
CO4	Evaluate the methods of calculation of profit
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.

Textbooks

1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3.	Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5.	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
6.	Dr. K. Murugadoss, Dr. M. Jaya, Dr. V. Charulatha & Dr. D. Baskar Financial Accounting, Vijay Nicole Imprints Private Limited, Chennai
7.	T.S. Reddy and Dr. A. Murthy, Financial Accounting, Margham Publications, Chennai

Reference Books

1.	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2.	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3.	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

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FIRST YEAR – SEMESTER – I

CORE–II: PRINCIPLES OF MANAGEMENT

(Common to BCom-AF, BM, CA, MM, ISM, Co-op. & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
146C1B	5				5	5	25	75	100
Learning Objectives									
LO1	To understand the basic management concepts and functions								
LO2	To know the various techniques of planning and decision making								
LO3	To familiarize with the concepts of organisation structure								
LO4	To gain knowledge about the various components of staffing								
LO5	To enable the students in understanding the control techniques of management								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Management Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.								15
II	Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.								15
III	Organizing Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.								15
IV	Staffing Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test-Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].								15

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V	<p>Directing Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision.</p> <p>Co-ordination and Control Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].</p>	15
Total		75
Course Outcomes		
CO1	Demonstrate the importance of principles of management.	
CO2	Paraphrase the importance of planning and decision making in an organization.	
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.	
CO4	Enumerate the various methods of Performance appraisal	
CO5	Demonstrate the notion of directing, co-coordination and control in the management.	
Textbooks		
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.	
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.	
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.	
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.	
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.	
Reference Books		
1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai	
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.	
3	Griffin, Management principles and applications, Cengage learning, India.	
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.	
5	Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.	
NOTE: Latest Edition of Textbooks May be Used		

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Web Resources	
1	http://www.universityofcalicut.info/sy1/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

**MAPPING WITH PROGRAMME OUTCOMES
 AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVERAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

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 SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – I
ELECTIVE - I: BUSINESS ECONOMICS
 (Common to BCom-AF, BM & MM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
146E1C	4				3	4	25	75	100
Learning Objectives									
LO1	To understand the approaches to economic analysis								
LO2	To know the various determinants of demand								
LO3	To gain knowledge on concept and features of consumer behaviour								
LO4	To learn the laws of variable proportions								
LO5	To enable the students to understand the objectives and importance of pricing policy								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Economics Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle:- Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation,								12
II	Demand & Supply Functions Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.								12
III	Consumer Behaviour Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Cardinal and Ordinal concepts of Utility - Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.								12
IV	Theory of Production Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium								12

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V	Market Structure Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve	12
TOTAL		60
Course Outcomes		
CO1	Explain the positive and negative approaches in economic analysis	
CO2	Understood the factors of demand forecasting	
CO3	Know the assumptions and significance of indifference curve	
CO4	Outline the internal and external economies of scale	
CO5	Relate and apply the various methods of pricing	
Textbooks		
1	H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.	
2	C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.	
3	Aryamala.T, Business Economics, Vijay Nocole, Chennai.	
4	T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai.	
5	D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai.	
Reference Books		
1	S.Shankaran, Business Economics- Margham Publications, Chennai.	
2	P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.	
3	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia	
4	Ram singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai.	
5	Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.	
NOTE: Latest Edition of Textbooks May be Used		

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Web Resources	
1	https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ
2	https://www.icsi.edu/
3	https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160

**MAPPING WITH PROGRAMME OUTCOMES
 AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	2	2	2	2	2	2	1	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	2	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	14	11	10	10	10	10	10	10
AVERAG E	3	2	2.6	2.8	2.2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

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FIRST YEAR – SEMESTER – I
FOUNDATION COURSE – PROFESSIONAL ETHICS

(Common to BCom-AF, BM, CA, MM & ISM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
146B1A	2				2	2	40	60	100
Unit	Contents								No. of Hrs.
I	Concept and Theories of Business Ethics: Definition of Ethics – Personal Ethics and Business Ethics – Morality and Law – How are moral standards are formed? - Religion and Morality – Morality, Etiquette and - Professional Codes – Indian Ethical Traditions.								6
II	Business Ethics: Principles of Personal Ethics – Principles of Professional Ethics – Evaluation of Ethics over the Years – Honesty, Integrity and Transparency – Distinction between Values and Ethics – Roots of Unethical Behaviour – Ethical Decision-making.								6
III	Ethical Dilemmas, Sources and their Resolutions: What is an Ethical Dilemma? – Sources of Ethical Behaviour – Code of Personal Ethics for Employees – How to resolve an Ethical problem? – How to resolve Ethical Dilemmas?								6
IV	Ethical Decision-making in Business: Ethical Models that guide Decision-making – Which approach to use? – Ethical Decision-making with cross-holder Conflicts and Competition – Applying Moral Philosophy to Ethical Decision-making – Kohlberg’s Model of Cognitive Moral Development – Influences on Ethical Decision-making – Personal values and Ethical Decision-making.								6
V	Human Values for Indian Managers: Lessons from Ancient Indian Education System – The Law of Karma – Quality of Work Life – Ethics of Vivekananda, Gandihiji, Aurobindo and Tagore.								6
Total								30	
Textbooks									
1	Tom L. Beauchamp and Norman E. Bowie, “Ethical Theory and Business”, Prentice Hall, New Jersey								
2	Manual Vela Squez, “Business Ethics Concepts and Cases”, Prentice Hall, New Jersey								
3	Kenneth Blanchard and Norman Vincent Peale, “The Power of Ethical Management”, New York, William Morrow & Co								
4	Dr.S.S.Khanka, “Business Ethics and Corporate Governance”,S Chand and Company Ltd,NewDelhi.								
5	R.S.Naagarazan, “A Textbook on Professional Ethics and Human Values”, New Age International(P) Limited.								
6	A.C.Fernando, “Business Ethics and Corporate Governance”, Pearson.								
7	A.C.Fernando,K.P.Muraleedharan, E.K.Satheesh, “Business Ethics - An Indian Perspective”,Pearson India Education Service Pvt Ltd.								

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FIRST YEAR – SEMESTER – I
SEC – 1 MS OFFICE FOR COMMERCE (Practical)

(Common to BCom-AF, BM, CA, MM & ISM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
146S1A			2		2	2	40	60	100
Unit	Contents								No. of Hours
I	Introduction to MS Word & Commonly used features Introduction to Word processing -Word processor / Editor - File Extension - DOCx, DOTx - Application / Document area Title Bar, Menu Bar, Ribbon, Icons, Status Bar, Scroll Bar - Page Layout - Page Size (Letter / A4) - Orientation (Landscape / Portrait) - Margin (Top, Left, Bottom, Right) -Navigation(Arrow keys, Ctrl + Arrow keys, Home, End, Page UP/ Page Down) - Selection - Using Shift + Navigation Fonts / Superscript / Subscript - Show / Hide - Displays non printing characters (Space / TAB / Enter) - Change Case - Bullets / Numbering - Format Painter – Clipboard - Find / Replace Screen shot - Prnt SCR / Alt + PrntScr – Indent - Line and Para spacing - Tab Stop - Text to Table - Table to Text								6
II	Insert Tab & Mail Merge Insert Tab - Picture (Styles, Border, Effects, Warp Text, Align, Rotate, Flip, Crop) - Water Mark - Shapes (Group, Ungroup, Bring to Front, Send to Back, Format shape) – Hyperlink – Bookmark - Text Box - Word Art Tables - Rows , Columns, Cell - Merge Cell - Split Cell TOC - Update entire - Header / Footer - Cover Page - Break - Section Break - Spell Check - ABC / F7 - Word Count Working with Mail Merge								6
III	Introduction to MS Powerpoint Creating Presentation - File Extension - PPTx, PPSx - Slides and Layouts, Apply Background - Title Bar, Menu Bar, Ribbon, Icons, Status Bar, Scroll Bar - View - Slide Master Insert Logo - to display in all slides - Change Text color - to maintain consistency in all slides Slideshow - F5 / Shift F5 New Slide - Ctrl + M Animation Effects - Apply in objects within the Slide Transition Effect - Apply between slides Rehearse Timing - Set timing to each slide Loop until ESC - After reaching LAST slide, display again from 1st slide. SaveAs - PPSx - PowerPoint Show SlideShow - Use Pen / Highlighter Paste the Chart from Excel - Data linked to Excel source Insert Chart within PowerPoint - Data linked internally								6

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IV	<p>Introduction to MS Excel & Using Formulas</p> <p>Working with Excel Opening a Workbook - Understanding the Display Screen Working with the Ribbon - Exploring the File Tab - Working with the Quick Access Toolbar - Working with the Status Bar- Switching Between Opened Workbooks Entering Data - Moving the Cell Pointer - Selecting a Range of Cells - Creating a New Workbook - Inserting, Renaming, and Deleting Worksheets - Entering Constant Values - Using Auto Fill to Enter Data - Saving a Workbook - Editing Cell Contents Clearing Cell Contents - Insert / Edit Comments - Working with Undo and Redo - Closing a Workbook Using Formulas Entering Formulas with Addressing Methods (Relative / Mixed / Absolute) - Using Auto Fill with Formulas - Using the Sum, Average, Max, Min, Count Functions - Using IF and NestedIf Function - Using Text Functions (Len, Trim, Left, Right, Mid, Find, Replace, Upper, Lower, Proper) - Using Date Functions (Today, Now, Day, Month, Year) - Using Lookup Functions (Vlookup, Hlookup) - Using Formula Error Checking - Cutting / Copying and Pasting Constant Values and Formulas - Copy / Pasting using Transpose option - Using Format Painter</p>	6
V	<p>Working on multiple Worksheets & Working with huge Datasets</p> <p>Formatting Worksheets - Formatting Numbers - Changing the Font Format - Aligning Cell Contents - Merging Cells Adding Borders - Applying Cell Styles - Modifying Columns and Rows - Changing Column Width - Changing Row Height Inserting and Deleting Columns or Rows - Hiding Columns or Rows - Editing Workbooks - Working with AutoCorrect Checking Spelling - Using Find and Replace - Using Hyperlinks (Internal / External) Working with huge Dataset Using multilevel Sort - Using Filters - Fetching Unique Records Finding Duplicates - Applying Conditional Formatting Rules Applying Freeze Panes - Using Pivot Table (Layout & Format) Working with Charts Pie / Bar / Column / Line Charts - Titles / Legends / Data labels Copy / Pasting in Word / PowerPoint Printing Worksheets Using Print Preview - Working with Print Settings - Using Page Setup Tools - Working in Page Layout View - Creating a Header and Footer - Using Page Break Preview - Printing a Worksheet Exiting Excel</p>	6
Total		30

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Reference Books	
1	Hart-Davis, G., Kettell, J. A., Simmons, C. (2003). Microsoft Office 2003: The Complete Reference. United Kingdom: McGraw-Hill/Osborne.
2	Lambert, J., Frye, C. (2018). Microsoft Office 2019 Step by Step. United States: Pearson Education.
3	Lambert, J., Cox, J. (2007). Microsoft Office Word 2007 Step by Step. United States: Microsoft Press.
4	Richardson, T., Held, B., Moriarty, B. (2019). Microsoft Excel Functions and Formulas with Excel 2019/Office 365. United States: Mercury Learning and Information
5	Lalwani, L. (2019). Excel 2019 All-in-One: Master the New Features of Excel 2019 / Office 365. India: BPB Publications.
6	Weverka, P. (2010). PowerPoint 2010 All-in-One For Dummies. Germany: Wiley.
Web Resources	
1	Ms Word tutorial: https://youtu.be/S-nHYzK-BVg
2	Ms PowerPoint: https://youtu.be/XF34-Wu6qWU
3	Mail Merge material: https://support.microsoft.com/en-us/office/use-mail-merge-for-bulk-email-letters-labels-and-envelopes-f488ed5b-b849-4c11-9cff-932c49474705
4	Ms Excel functions: https://youtu.be/ShBTJrdioLo
5	Materials : https://support.microsoft.com/en-us/training

**சென்னைப் பல்கலைக்கழகம்
University of Madras**

Part-IV

அடிப்படைத் தமிழ் - பாடத்திட்டம்

Basic Tamil - Syllabus

2 பருவங்கள் (முதல் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பருவம் - I (Semester - I)
அடிப்படைத் தமிழ் - I (Basic Tamil - I)

Course Code	Course Name	Category	L	T	P	S	Credit	Ins. Hours	Marks		
									CIA	External	Total
100S1A	அடிப்படைத் தமிழ் - I Basic Tamil - I	Supportive	2		-	-	2	2	25	75	100
Pre requisite	- தமிழ் கற்கும் ஆர்வம்.									SV 2023	
Learning Objectives - கற்றல் நோக்கங்கள்											
<ul style="list-style-type: none"> பிறமொழி மாணவர்களுக்குத் தமிழ்மொழி பயிற்றுவித்தல். தமிழ் எழுத்துகளின் வரிவடிவங்களை அறிவதோடு உச்சரிக்கவும் எழுதவும் பயிற்றுவித்தல். கற்றுக்கொண்ட சொற்களைக் கொண்டு தொடர்களை அமைத்துப் பேசக் கற்றுக்கொள்ளச் செய்தல். மிழ்பேசும் மக்களிடையே அவர்கள் கலந்துபழகி, தங்கள் வாழ்வைச் சிறப்பாக நடத்தத் தேவையான மொழிவளத்தைப் பெறச் செய்தல். 											
Expected Course Outcomes - எதிர்பார்க்கப்படும் கற்றல் அடைவுகள்											
On the successful completion of the course, students will be able to இப் பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்.											
CO 1	தமிழ் உயிரெழுத்து வடிவங்களையும் மெய்யெழுத்து வடிவங்களையும் அறிந்துகொள்வர்.									K1,K2	
CO 2	உயிர், மெய், உயிர்மெய்த் துணைக் குறியீடுகளை அறிந்து அவற்றை எழுதும் திறன் பெறுவர்.									K2	
CO 3	ஒரு எழுத்துக்கு ஒரு ஒலி, ஒரு ஒலிக்கு ஒரு எழுத்து என்ற தமிழின் உச்சரிப்பு - வரிவடிவத் தொடர்பை உணர்வர்.									K3,K4	
CO 4	சில அடிப்படையான மொழி இலக்கண விதிகளை அறிந்து பயன்படுத்துவர்.									K3,K5	
CO 5	தமிழ்நாட்டுச் சூழலில் அன்றாடத் தேவைகளை நிறைவேற்றிக்கொள்ள ஏற்ற மொழிப் பயன்பாடுகளை அறிவர்.									K4,K6	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
Unit - I	உயிரெழுத்துகள், மெய்யெழுத்துகள், உயிர்மெய் எழுத்துகள்										
	உயிர், மெய், உயிர்மெய்த் துணைக் குறியீடுகள், குறில்-நெடில், வல்லினம்-மெல்லினம்-இடையினம் - எழுத்துகளின் ஒலிப்பு முறையையும் எழுதும் முறையையும் கற்றல்.										
Unit - II	ஒரெழுத்து ஒருமொழியும் இன்றியமையாத பெர்றசொற்களும்										
	ஒரெழுத்துச் சொற்கள் - பல எழுத்துச் சொற்கள் - சொற்பொருள் அறிதல் - நாள், மாதம், எண் பெயர்கள் அறிதல் - பருவங்கள் அறிதல் - விலங்குகள், தாவரங்கள், உடல் உறுப்புகள், உறவுப் பெயர்கள், ஊர்ப் பெயர்கள், போன்றவற்றை அறிதல்.										
Unit - III	சொல் வகைகளும் சொற்பயன்பாடும்										
	எண் அடை, பெயரடை, வினையடை, இடைச்சொற்கள் இணைப்பு, வேற்றுமை உருபு இணைப்பு போன்ற மொழி விதிகளைக் கற்பித்தல்.										
Unit - IV	பிழையின்றிப் பேசுதலும் எழுதுதலும்										
	திணை-பால்-எண்-இடம்-காலம் ஆகியவற்றை அறிதல். பொதுவாக இவற்றில் ஏற்படும் பிழைகளை உணர்த்திச் சரிசெய்தல்.										

Unit - V	மொழிப் பயன்பாட்டு பயிற்சி
	<ul style="list-style-type: none"> • ஆர்வமுட்டும் நிகழ்ச்சி அல்லது சிறிய கதையைச் சொல்லச் செய்தல் / படிக்கச் செய்தல். • சூழல்சார் (கல்லூரி, நூலகம், உணவகம், பேருந்து-இரயில்-விமான நிலையங்கள், அங்காடிகள்) உரையாடல்களை மாணவர்களிடையே நிகழ்த்துதல். • கதையினைச் சொல்லச் சொல்ல எழுதச் சொல்லுதல். • திரைப்படம் அல்லது திரைப்படப் பாடல் குறித்து மாணவர்களிடையே குழுக் கலந்துரையாடல் செய்யச் சொல்லல்.
Text book (s)	
•	அடிப்படைத் தமிழ்-1 (Basic Tamil-I)
Reference Books / Websites	
•	தமிழில் நாமும் தவறில்லாமல் எழுதலாம் - பொற்கோ, பாரி நிலையம், சென்னை, 2003.
•	www.tamilvu.org/ta/content/சான்றிதழ்
•	www.thamizham.net/kal/ttenglish/cards32-u8.htm
•	www.thamizham.net/kal/ttenglish/index-u8.htm
•	www.ilearntamil.com
•	www.wikihow.com/Learn-Tamil
•	www.ilovelanguages.org/tamil.php
•	www.ling-app.com/learn-tamil
•	www.ilearntamilnow.com
•	www.17-minute-languages.com/en/learn-tamil
•	www.hindustanitongue.com/learn-tamil
•	www.duolingo.com/course/ta/en/Learn-Tamil
•	www.mylanguages.org/learn_tamil.php
•	www.learn101.org/tamil.php
•	www.goethe-verlag.com/book2/EN/ENTA/ENTA002.HTM
•	www.karky.in/payilcourses/index.html
•	www.tamilvu.org/ta/பயணியர்-தமிழ்
•	www.languagetrainers.com/blog/tamil-words/
•	www.thamizham.net/kal/tamil.htm
•	www.worldtamilacademy.com
•	www.outsourcingtranslation.com/resources/phrases/tamil-sentences.php
•	www.ling-app.com/ta/basic-words-in-tamil/
•	www.thirutamil.com/article/20-easy-thirukkural-in-tamil/
•	www.chennaiibrary.com/avvai/kondraivendan.html
•	www.tamilvu.org/ta/content/புதிய-பாடத்திட்டம்-2022
•	www.tamilvu.org/ta/content/மின்-கற்றலுக்கான-இணையத்தளம்
•	www.ling-app.com/ta/tamil-culture
•	www.caleidoscope.in/art-culture/tamil-nadu-culture-3

Apps

- www.kaniyantamil.com/best-mobile-apps-tamil-learning/
- Tamil 101 - Learn to Write
- <https://payil.app/tva/ta/>
- <https://tamil-101.en.aptoide.com/app>
- Ling - Learn Tamil Language
- Tamil by Nemo
- Learn Tamil Quickly

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2
CLO 1	3	2	3	2	2	3	2	2	2	2	3	3
CLO 2	2	2	2	3	3	2	2	3	3	2	2	2
CLO 3	3	3	3	2	2	3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3	2	2	2	2	3	2
CLO 5	2	2	3	3	2	2	3	3	2	3	3	2

Strong - 3, Medium - 2, Low - 1

**சென்னைப் பல்கலைக்கழகம்
University of Madras**

Part-IV

வளர்நிலைத் தமிழ் - பாடத்திட்டம்

Advanced Tamil - Syllabus

2 பருவங்கள் (முதல் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பருவம் - 1 (Semester - 1)
வளர்நிலைத் தமிழ் - I (Advanced Tamil - I)

Course Code	Course Name	Category	L	T	P	S	Credit	Ins. Hours	Marks		
									CIA	External	Total
100S1B	வளர்நிலைத் தமிழ் - I Advanced Tamil - I	Supportive	2	-	-	-	2	2	25	75	100
Pre-requisite	பத்தாம் வகுப்பு வரை தமிழை மொழிப்பாடமாகப் படித்திருக்க வேண்டும்.										SV 2023
Learning Objectives - கற்றல் நோக்கங்கள்											
<ul style="list-style-type: none"> இக்கால இலக்கியங்களில் இன்றியமையாத சில வகைமைகளை மாணவர்கள் அறியுமாறு செய்தல். அழியும் நிலையில் உள்ள நாட்டுப்புறப் பாடல்கள் குறித்த விழிப்புணர்வை ஏற்படுத்துதல். உரைநடை வடிவத்தின் குறிப்பிடத்தக்க கூறான கட்டுரை இலக்கியம் பற்றியும் அதன் சிறப்புகள் குறித்தும் அறியச் செய்தல். தம் உள்ள கருத்துகளை நடப்பு இலக்கிய வடிவங்களைப் பயன்படுத்திச் சமூகத்துக்குப் படைத்தளிக்கத் தூண்டுதல். மொழிப் பிழைகள் நேராமல் தவிர்த்து , பல்வகை ஊடகங்களிலும் வேலை வாய்ப்பு பெற ஊக்கமளித்தல். 											
Expected Course Outcomes - எதிர்பார்க்கப்படும் கற்றல் அடைவுகள்											
On the successful completion of the course, students will be able to											
இப் பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்											
CO 1	சமகால இலக்கியங்களின் நோக்குகள்- போக்குகள் குறித்து மாணவர்கள் அறிந்துகொள்வர்.										K2
CO 2	நாட்டுப்புற மக்களின் வாழ்வியல் , அறிவாற்றல், இன்றைய நிலை ஆகியவை குறித்துச் சிந்திப்பர்.										K1,K2
CO 3	தங்கள் கற்பனை வளத்தை மாணவர்கள் பெருக்கிக் கொள்வர்.										K2,K4,K6
CO 4	மொழியில் பிழைகள் நேரா வண்ணம் எழுதக் கற்றுக் கொள்வதோடு , திறனாய்வு செய்யும் ஆற்றல் பெறுவர்.										K5,K4
CO 5	திரைப்படம், சின்னத்திரை, தொலைக்காட்சி உள்ளிட்ட ஊடகங்களில் பாடல், இசை, எழுத்து எனப் பல்வேறு வேலைவாய்ப்புகள் பெறுவர்.										K5,K4,K6
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
Unit - I	நாட்டுப்புறப் பாடலும் கவிதையும்										
	<ol style="list-style-type: none"> 1. கி.வ.ஜா.வின் மலையருவி அல்லது ஏதேனும் ஒரு நாட்டுப்புறத் தொகுப்பிலிருந்து தேர்ந்தெடுத்துத் தாலாட்டுப் பாடல், சிறுவர் விளையாட்டுப் பாடல், தொழில் பாடல், ஒப்பாரிப் பாடல் ஆகியவற்றை மாணவர்களுக்கு அறிமுகப்படுத்துதல். 2. தமிழ்த்தாய் வாழ்த்து முதல் பாடல் மட்டும். 3. பாரதியாரின் “செந்தமிழ் நாடென்னும் போதினிலே” பாடல். 										
Unit - II	புதுக்கவிதையும் சிறுகதையும்										
	<ol style="list-style-type: none"> 1. “நிலத்தை ஜெயித்த விதை” - வைரமுத்து 2. “தீக்குச்சி” (பித்தன் தொகுப்பு) - அப்துல் ரஹ்மான் 3. “கட்டை விரல்” - கா.ந. அண்ணாதுரை 4. “சனிக்கிழமை” (காகித உறவு தொகுப்பு) - சு.சமுத்திரம் 										

Unit - III	கட்டுரையும் குறிப்புகளைக்கொண்டு கட்டுரை எழுதுதலும்											
	1. மு.வ.வின் “நல்வாழ்வு” தொகுப்பிலிருந்து ஏதேனும் ஒரு கட்டுரை. 2. குறிப்புகளைக் கொடுத்துக் கட்டுரை எழுதச் செய்தல்.											
Unit - IV	ம் நேர்காணலும் திறனாய்வு											
	இலக்கியநயம் பாராட்டுதல், நூல் திறனாய்வு, திரைப்படத் திறனாய்வு. நேர்காணல்											
Unit - V	மொழிப் பயிற்சி											
	1. திணை, பால், எண், இடப் பயன்பாடு அறிதல். 2. பொருந்திய சொல் தருதல். 3. பிழை நீக்கி எழுதுதல்.											
Text book (s)												
•												
Reference Books / Websites												
•												
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2
CLO 1	3	2	3	2	2	3	2	2	2	2	3	3
CLO 2	2	2	2	3	3	2	2	3	3	2	2	2
CLO 3	3	3	3	2	2	3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3	2	2	2	2	3	2
CLO 5	2	2	3	3	2	2	3	3	2	3	3	2
Strong - 3, Medium - 2, Low - 1												

சென்னைப் பல்கலைக்கழகம்
University of Madras

Part-I

பொதுத் தமிழ் - பாடத்திட்டம்

General Tamil - Syllabus

4 பருவங்கள் (இரண்டாம் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பொதுத்தமிழ்- 2
தமிழ் இலக்கிய வரலாறு -2
முதலாம் ஆண்டு – இரண்டாம் பருவம்

Course Code	Course Name	Category	L	T	P	S	Credits	Ins.Hrs	CIA	Externa	Total
100L2AU	பொதுத்தமிழ் -2 தமிழ் இலக்கிய வரலாறு -2	Supportive	Y	-	-	-	3	6	25	75	100

Learning Objectives

- முதலாமாண்டுப் பட்ட வகுப்பு மாணவர்களுக்குத் தமிழ் மொழி இலக்கியங்களை அறிமுகம் செய்தல்
- தமிழ் இலக்கியப் போக்குகளையும், இலக்கணங்களையும் மாணவர் அறியுமாறு செய்து அவர்களின் படைப்பாற்றலைத் தூண்டுதல்
- தமிழ் இலக்கியம் சார்ந்த போட்டித் தேர்வுகளுக்கு ஏற்ப கற்பித்தல் நடைமுறைகளை மேற்கொள்ளுதல்

Expected Course Outcomes

On the Successful completion of the Course, Students will be able to

இப்பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்

CO 1	சிற்றிலக்கியங்களின்வழி இலக்கியச் சுவையினையும் பண்பாட்டு அறிவினையும் பெறுவர்	K4
CO 2	புதுக்கவிதை வரலாற்றினை அறிந்து கொள்வர்	K5, K6
CO 3	திராவிட இயக்க இலக்கியங்களைக் கற்பதன் மூலம் மொழி உணர்வு , இன உணர்வு, சமத்துவம் சார்ந்த சிந்தனைகளைப் பெறுவர்	K3
CO 4	தமிழ்மொழியைப் பிழையின்றி எழுதவும், புதிய கலைச்சொற்களை உருவாக்கவும் அறிந்து கொள்வர்	K3
CO 5	போட்டித் தேர்வுகளில் வெற்றி பெறுவதற்குத் தமிழ்ப் பாடத்தினைப் பயன்கொள்ளும் வகையில் பயிற்சி பெறுவர்.	K2

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

அலகு-1 தமிழ் இலக்கிய வரலாறு அறிமுகம்.

1. சிற்றிலக்கியம்; குறவஞ்சி, கலம்பகம், உலா, பரணி, பள்ளு, பிள்ளைத்தமிழ், தூது, அந்தாதி.
2. தனிப்பாடல் அறிமுகம்
3. இக்கால இலக்கியம் ;கவிதை, சிறுகதை,நாடகம், உரைநடை. , திராவிட இயக்கம் வளர்த்த தமிழ்.

அலகு-2 சிற்றிலக்கியக்கமும்,தனிப்பாடலும்

சிற்றிலக்கியம்;

- கலிங்கத்து பரணி- விருந்தினரும் வறியவரு நெருங்கி யுண்ணரும் - முதல் - கேட்பாரைக் காண்மின் காண்மின் - வரை
- திருக்குற்றாலக் குறவஞ்சி - வானரங்கள் கனிகொடுத்து
- முக்கூடற் பள்ளு - ஆற்று வெள்ளம் நாளை வரத்
- அபிராமி அந்தாதி- கலையாத கல்வியும் குறையாத வயதும் (பதினாறு செல்வங்கள்)
- திருவரங்கக் கலம்பகம் - மறம் -பிள்ளைப் பெருமாள் ஐயங்கார்-பேசுவந்த தூத செல்லரித்த ஓலை செல்லுமோ
- தமிழ்விடு தூது முதல் பத்து கண்ணிகள்

தனிப்பாடல்;

- வான்குருவி யின்கூடு -ஒளவையார்
- ஆமணக்குக்கும் யானைக்கும் சிலேடை ;முத்திருக்கும் கொம்பசைக்கும் மூரித்தண்டே - காளமேகப் புலவர்
- இம்பர் வான் எல்லை இராமனையே பாடி -வீரராகவர்
- நாராய் நாராய் -சத்தி முத்தப் புலவர்

அலகு-3

இக்கால இலக்கியம்- 1

1. பாரதியார் பாரத சமுதாயம் வாழ்கவே
2. பாரதிதாசன் - சிறுத்தையே வெளியில் வா
3. நாமக்கல் கவிஞர்-கத்தியின்றி
4. தமிழ் ஒளி - மீன்கள் (அந்தி நிலா பார்க்க வா)
5. ஈரோடு தமிழன்பன் - எட்டாவது சீர் (வணக்கம் வள்ளுவ)

சிறுகதைகள், _

1. புதுமைப்பித்தன் - கடிதம்
2. ஜெயகாந்தன் -வாய்ச் சொற்கள் (மாலை மயக்கம் தொகுப்பு)
3. ஆர். சூடாமணி - அந்நியர்கள்

உரைநடை ;

1. மு வ கடிதங்கள் - தம்பிக்கு நூலில் முதல் இரண்டு கடிதங்கள்

அலகு-4

இக்கால இலக்கியம்- 2

1. தந்தை பெரியார் - திருக்குறள்(மாநாட்டு) உரை
2. பேரறிஞர் அண்ணா - இரண்டாம் உலகத் தமிழ் மாநாட்டு உரை
3. கலைஞர் மு. கருணாநிதி - தொல்காப்பிய பூங்கா -எழுத்து -முதல் நூற்பா கட்டுரை

நாடகம் / திரைத்தமிழ் :

1. வேலைக்காரி -திரைப்படம்
2. ராஜா ராணி -சாக்ரடீஸ் -ஓரங்க நாடகம்

இதழியல் தமிழ் ;

முரசொலி கடிதம்

1. செம்மொழி வரலாற்றில் சில செப்பேடுகள்

அலகு-5

மொழிப் பயிற்சி

சொல் வேறுபாடு / பிழை தவிர்த்தல்

- வாசிப்பது – வாசிப்பவர்
- சுவர்- சுவரில்
- வயிறு - வயிற்றில்
- கோயில்- கோவில்
- கறுப்பு – கருப்பு
- இயக்குநர்-இயக்குனர்
- சில்லறை-சில்லரை
- முறித்தல் – முரித்தல்
- மனம்-மனசு- மனது
- அருகில்-அருகாமையில்
- அக்கரை- அக்கறை
- மங்கலம்- மங்களம்.

பயிற்சி :

- பிழையான சொற்களை ஒரு பத்தியில் கொடுத்து அந்தப் பிழையான சொற்களைச் சரியாக எழுதச் செய்தல்
- சிறிய பத்தி ஒன்றை ஆங்கிலத்தில் கொடுத்து அதனைத் தமிழில் மொழிபெயர்க்க வைத்தல்.

Text books

- .

Reference Books

- மு. வரதராசன், தமிழ் இலக்கிய வரலாறு, சாகித்ய அக்காதெமி, புதுடெல்லி.
- மது. ச. விமலானந்தன், தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை.
- தமிழண்ணல், புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை.
- தமிழ் இலக்கிய வரலாறு –முனைவர்.சிற்பி பாலசுப்ரமணியம், முனைவர்.சொ.சேதுபதி
- புதிய தமிழ் இலக்கிய வரலாறு– முனைவர்.சிற்பி பாலசுப்ரமணியம்,நீல.பத்மநாபன்
- தமிழ் இலக்கிய வரலாறு - டாக்டர்.அ.கா.பெருமாள்
- தமிழ் இலக்கிய வரலாறு –முனைவர். ப.ச.ஏசுதாசன்
- தமிழ் இலக்கிய வரலாறு - ஸ்ரீ குமார்
- வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு–பாக்கியமேரி
- தமிழ் பயிற்றும் முறை, பேராசிரியர் ந. சுப்புரெட்டியார் - மணிவாசகர் பதிப்பகம், சிதம்பரம்

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

Web Sources

- <https://www.chennailibrary.com/>
- <https://www.sirukathaigal.com>
- <https://www.tamilvirtualuniversity.org>
- <https://www.noolulagam.com>
- <https://www.katuraitamilblogspot.com>

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2	1.
CLO1	3	2	3	3	3	2	2	2	3	2	3	2	
CLO2	3	3	2	2	2	3	2	3	3	2	2	2	
CLO3	3	2	3	3	2	2	2	3	2	3	3	2	
CLO4		3	3	2	2	2	3	2	3	2	3	3	
CLO5	3	3	2	2	2	3	3	2	2	2	3	3	

Strong -3,Medium-2,Low-1

UNIVERSITY OF MADRAS

FOUNDATION COURSE: ENGLISH
SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR - SEMESTER II PAPER II –GENERAL ENGLISH

Subject Code	Category	L	T	P	S	Credits	Inst. Hours	Marks		
								CIA	External	Total
100L2ZU	Part II	Y	Y	-	-	3	6	25	75	100
Learning Objectives										
LO1		To make students realize the importance of resilience								
LO2		To enable them to become good decision makers								
LO3		To enable them to imbibe problem-solving skills								
LO4		To enable them to use tenses appropriately								
LO5		To help them use English effectively at the work place.								
Unit No.	Unit Title & Text						No. of Periods for the Unit			
I	RESILIENCE Poem 1.1 Don't Quit – Edgar A. Guest 1.2 Still Here – Langston Hughes Short Story 1.3 Engine Trouble – R.K. Narayan 1.4 Rip Van Winkle – Washington Irving						20			
II	DECISION MAKING Short Story 2.1 The Scribe – Kristin Hunter 2.2 The Lady or the Tiger - Frank Stockton Poem 2.3 The Road not Taken – Robert Frost 2.4 Snake – D. H Lawrence						20			
III	PROBLEM SOLVING Prose life Story 3.1 How I taught My Grandmother to Read – Sudha Murthy Autobiography 3.3 How frog Went to Heaven – A Tale of Angolo 3.4 Wings of Fire (Chapters 1,2,3) by A.P.J Abdul Kalam						20			

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FOUNDATION COURSE: ENGLISH SYLLABUS WITH EFFECT FROM 2023-2024

IV	Tenses 4.1 Present 4.2 Past 4.3 Future 4.4 Concord	15
V	English in the Workplace 5.1 E-mail – Invitation, Enquiry, Seeking Clarification 5.2 Circular 5.3 Memo 5.4 Minutes of the Meeting	15

Course Outcomes		
Course Outcomes	On completion of this course, students will;	
CO1	Realize the importance of resilience	PO1,PO7
CO2	Become good decision-makers	PO1,PO2,PO10
CO3	Imbibe problem-solving skills	PO4,PO6,PO9
CO4	Use tenses appropriately	PO4, PO5,PO6
CO5	Use English effectively at the work place.	PO3,PO8

Text Books (Latest Editions)

References Books

1	Martin Hewings. Advanced English Grammar. Cambridge University Press, 2000
2	SP Bakshi, Richa Sharma. Descriptive English. Arihant Publications (India) Ltd., 2019.
3.	Sheena Cameron, Louise Dempsey. The Reading Book: A Complete Guide to Teaching Reading. S & L. Publishing, 2019.
4	Barbara Sherman. Skimming and Scanning Techniques, Liberty University Press, 2014.
5.	Phil Chambers. Brilliant Speed Reading: Whatever you need to read, however. Pearson, 2013.
6.	Communication Skills : Practical Approach Ed. Shaikh Moula
	Ramendra Kumar. Stories of Resilience, Blue Rose Publications, 2020.

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Web Sources

1	Langston Hughes. Still Here https://poetryace.com/im-still-here
2	R. K. Narayan. Engine Trouble http://www.sbioaschooltrichy.org/work/Work/images/new/8e.pdf
3	Washington Irving. Rip Van Winkle https://www.gutenberg.org/files/60976/60976-h/60976-h.htm
4	Frank Stockton. The Lady or the Tiger https://www.gutenberg.org/ebooks/396

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3	3	2	3	2
CO2	2	3	3	3	2	3	3	2	2	2
CO3	3	3	3	2	3	3	3	2	3	2
CO4	3	3	3	3	3	3	3	2	2	2
CO5	3	2	3	3	3	3	3	2	2	3

3 – Strong, 2 – Medium, 1 - Low

Mapping with Programme Specific Outcomes:

CO / PO	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3
CO2	3	3	3	3
CO3	3	3	3	3
CO4	3	3	3	3
CO5	3	3	3	3
Weightage	15	15	15	15
Weighted percentage of Course Contribution toPos	3.0	3.0	3.0	3.0

UNIVERSITY OF MADRAS
B.COM. (GENERAL) DEGREE PROGRAMME
 SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER - II

CORE – III: FINANCIAL ACCOUNTING-II

(Common to BCom-AF, BM, CA, MM, ISM, Co-op. & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
146C2A	5				5	5	25	75	100
Learning Objectives									
LO1	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.								
LO2	To understand the allocation of expenses under departmental accounts								
LO3	To gain an understanding about partnership accounts relating to Admission and retirement								
LO4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm								
LO5	To know the requirements of international accounting standards								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
I	Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit								15
II	Branch and Departmental Accounts Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.								15
III	Partnership Accounts - I Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.								15
IV	Partnership Accounts - II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.								15

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V	Accounting Standards for financial reporting (Theory only) Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.	15
TOTAL		75
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	To evaluate the Hire purchase accounts and Instalment systems	
CO2	To prepare Branch accounts and Departmental Accounts	
CO3	To understand the accounting treatment for admission and retirement in partnership	
CO4	To know Settlement of accounts at the time of dissolution of a firm.	
CO5	To elaborate the role of IFRS	
Textbooks		
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
2	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.	
3	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.	
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.	
5	T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.	
6	Dr. K. Murugadoss, Dr. M. Jaya, Dr. V. Charulatha & Dr. D. Baskar Financial Accounting, Vijay Nicole Imprints Private Limited, Chennai	
Reference Books		
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.	
2	Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.	
3	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.	
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.	
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.	
NOTE: Latest Edition of Textbooks May be Used		

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Web Resources	
1	https://www.slideshare.net/mesharma1/accounting-for-depreciation-1
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

**MAPPING WITH PROGRAMME OUTCOMES
 AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAG E	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

3 – Strong, 2- Medium, 1- Low

UNIVERSITY OF MADRAS
B.COM. (GENERAL) DEGREE PROGRAMME
 SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – II

CORE – IV: BUSINESS LAW

(Common to BCom-AF, BM, CA, MM, ISM, Co-op. & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
146C2B	5				5	5	25	75	100
Learning Objectives									
LO1	To know the nature and objectives of Mercantile law								
LO2	To understand the essentials of valid contract								
LO3	To gain knowledge on performance contracts								
LO4	To define the concepts of Bailment and pledge								
LO5	To understand the essentials of contract of sale								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents							No. of Hours	
I	Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract							15	
II	Performance Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract							15	
III	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –							15	
IV	Bailment and Pledge Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.							15	
V	Sale of Goods Act 1930: Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller							15	
TOTAL							75		

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Course Outcome	
CO1	Explain the Objectives and significance of Mercantile law
CO2	Understand the clauses and exceptions of Indian Contract Act.
CO3	Explain concepts on performance, breach and discharge of contract.
CO4	Outline the contract of indemnity and guarantee
CO5	Explain the various provisions of Sale of Goods Act 1930
Textbooks	
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal& Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.
Reference Books	
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.cramerz.com www.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

**MAPPING WITH PROGRAMME OUTCOMES
 AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	2	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	15	10	10	10	10	10	10	10
AVERAGE	3	2	2.6	3	2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

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FIRST YEAR – SEMESTER - II

ELECTIVE - II: INDIAN ECONOMIC DEVELOPMENT

(Common to B.Com. A&F, BM & MM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
146E2C	4				3	4	25	75	100
Learning Objectives									
LO1	To understand the concepts of Economic growth and development								
LO2	To know the features and factors affecting economic development								
LO3	To gain understanding about the calculation of national income								
LO4	To examine the role of public finance in economic development								
LO5	To understand the causes of inflation								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Economic Development and Growth Meaning & Definition - Concepts of Economic Growth and Development. Differences between Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure- Factors affecting Economic Development								12
II	Classification of Nations on the basis of development Characteristics of Developing Countries and Developed Countries - Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development								12
III	National Income Meaning, Importance, National Income -Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare								12
IV	Public Finance Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Canons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficits -Revenue, Budgetary, Primary and Fiscal, Deficit Financing.								12

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V	Money Supply Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply	12
TOTAL		60
Course Outcomes		
CO1	Elaborate the role of State and Market in Economic Development	
CO2	Explain the Sectorial contribution to National Income	
CO3	Illustrate and Compare National Income at constant and current prices.	
CO4	Describe the canons of public expenditure	
CO5	Understand the theories of money and supply	
Textbooks		
1	Dutt and Sundaram, Indian Economy, S.Chand, New Delhi	
2	V.K. Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai	
3	Remesh Singh, Indian Economy, McGraw Hill, Noida.	
4	Nitin Singhania, Indian Economy, McGraw Hill, Noida.	
5	Sanjeverma, The Indian Economy, unique publication, Shimla.	
Reference Books		
1	GhatakSubrata : Introduction to Development Economics, Routledge Publications, New Delhi.	
2	SukumoyChakravarthy : Development Planning- Indian Experience, OUP, New Delhi.	
3	Ramesh Singh, Indian Economy, McGraw Hill, Noida.	
4	Mier, Gerald, M : Leading issues in Economic Development, OUP, New Delhi.	
5	Todaro, MichealP : Economic Development in the third world, Orient Longman, Hyderabad	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	http://www.jstor.org	
2	http://www.indiastat.com	
3	http://www.epw.in	

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MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	3	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	14	15	10	10	10	10	10	13	10
AVERAG E	3	2	2.8	3	2	2	2	2	2	2.2	2

3 – Strong, 2- Medium, 1- Low

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SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – II
SEC – 3 RETAIL MANAGEMENT

(Common to BCom-AF, BM & MM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
146S2B	2				2	2	25	75	100
Unit	Contents								No. of Hours
I	Overview of Retail Introduction to Retail (Barter System to Trading) - Contribution to GDP -Career Opportunities in Retail - Retail & Entrepreneurship - Retail Formats - SMART Goals								6
II	Retail Marketing Basic Retail Marketing Concepts - Fundamentals of Pricing - Promotion - Omni Channel Retail Marketing & Distribution - Inventory management								6
III	Retail Store Operations Store Layout & Design - Visual Merchandising - Point of sale – Customer Handling - Basics in Retail Logistics & Supply Chain Management								6
IV	Customer Value Management Retail Communication - Personality Grooming - Sales Management - Cross Selling & Up-selling - Customer experience and feedback management - WOW factor in Retail Business - Health and Safety at Workplace - Retail KPI - Team Work & Leadership Skills - Ethics in Retail								6
V	Latest Trend in Retail Business Latest technological developments in retail Sector - Social Media Marketing - Basic Retail Analytics								6
Total									30
Reference Books									
1	Retailing Management, Gibson C Vedamani , Jaico Publishing House								
2	Retail Management, : Suja Nair, Publisher: Himalaya Publishing House								
3	Retailing Management, : Michael Levy, Barton A Weitz and Ajay Pandit, Tata McGraw Hill Publishing								
4	The Art of Retailing, A J Lamba, Tata McGraw Hill Publishing								
Web Links									
https://www.managementstudyguide.com/retail-management.htm https://www.open.edu/openlearn/money-business/business-strategy-studies/retail-marketing/content-section---references https://www.tutorialspoint.com/retail_management/retail_management_useful_resources.htm https://ebooks.lpude.in/management/mba/term_3/DMGT550_RETAIL_MANAGEMENT.pdf									

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FIRST YEAR – SEMESTER – II

SEC – 2 ACCOUNTING USING EXCEL – PRACTICAL

(Common to BCom-AF, BM & MM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
146S2A			2		2	2	40	60	100
Unit	Contents								No. of Hours
I	Using Financial Functions (Part 1) ACCRINT function - Returns the accrued interest for a security that pays periodic interest ACCRINTM function - Returns the accrued interest for a security that pays interest at maturity AMORDEGRC function - Returns the depreciation for each accounting period by using a depreciation coefficient AMORLINC function - Returns the depreciation for each accounting period COUPDAYBS function - Returns the number of days from the beginning of the coupon period to the settlement date COUPDAYS function - Returns the number of days in the coupon period that contains the settlement date COUPDAYSNC function - Returns the number of days from the settlement date to the next coupon date COUPNCD function - Returns the next coupon date after the settlement date COUPNUM function - Returns the number of coupons payable between the settlement date and maturity date COUPPCD function - Returns the previous coupon date before the settlement date CUMIPMT function - Returns the cumulative interest paid between two periods CUMPRINC function - Returns the cumulative principal paid on a loan between two periods								6

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II	<p>Using Financial Functions (Part 2)</p> <p>DB function - Returns the depreciation of an asset for a specified period by using the fixed-declining balance method</p> <p>DDB function - Returns the depreciation of an asset for a specified period by using the double-declining balance method or some other method that you specify</p> <p>DISC function - Returns the discount rate for a security</p> <p>DOLLARDE function - Converts a dollar price, expressed as a fraction, into a dollar price, expressed as a decimal number</p> <p>DOLLARFR function - Converts a dollar price, expressed as a decimal number, into a dollar price, expressed as a fraction</p> <p>DURATION function - Returns the annual duration of a security with periodic interest payments</p> <p>EFFECT function - Returns the effective annual interest rate</p> <p>FV function - Returns the future value of an investment</p> <p>FVSCHEDULE function - Returns the future value of an initial principal after applying a series of compound interest rates</p>	6
III	<p>Using Financial Functions (Part 3)</p> <p>INTRATE function - Returns the interest rate for a fully invested security</p> <p>IPMT function - Returns the interest payment for an investment for a given period</p> <p>IRR function - Returns the internal rate of return for a series of cash flows</p> <p>ISPMT function - Calculates the interest paid during a specific period of an investment</p> <p>MDURATION function - Returns the Macauley modified duration for a security with an assumed par value of \$100</p> <p>MIRR function - Returns the internal rate of return where positive and negative cash flows are financed at different rates</p> <p>NOMINAL function - Returns the annual nominal interest rate</p> <p>NPER function - Returns the number of periods for an investment</p> <p>NPV function - Returns the net present value of an investment based on a series of periodic cash flows and a discount rate</p> <p>ODDFPRICE function - Returns the price per \$100 face value of a security with an odd first period</p> <p>ODDFYIELD function - Returns the yield of a security with an odd first period</p> <p>ODDLPRICE function - Returns the price per \$100 face value of a security with an odd last period</p> <p>ODDLYIELD function - Returns the yield of a security with an odd last period</p>	6

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IV	<p>Using Financial Functions (Part 4) PDURATION function (Excel 2013) - Returns the number of periods required by an investment to reach a specified value PMT function - Returns the periodic payment for an annuity PPMT function - Returns the payment on the principal for an investment for a given period PRICE function - Returns the price per \$100 face value of a security that pays periodic interest PRICEDISC function - Returns the price per \$100 face value of a discounted security PRICEMAT function - Returns the price per \$100 face value of a security that pays interest at maturity PV function - Returns the present value of an investment RATE function - Returns the interest rate per period of an annuity RECEIVED function - Returns the amount received at maturity for a fully invested security RRI function (Excel 2013) - Returns an equivalent interest rate for the growth of an investment</p>	6
V	<p>Using Financial Functions (Part 5) SLN function - Returns the straight-line depreciation of an asset for one period SYD function - Returns the sum-of-years' digits depreciation of an asset for a specified period TBILLEQ function - Returns the bond-equivalent yield for a Treasury bill TBILLPRICE function - Returns the price per \$100 face value for a Treasury bill TBILLYIELD function - Returns the yield for a Treasury bill VDB function - Returns the depreciation of an asset for a specified or partial period by using a declining balance method XIRR function - Returns the internal rate of return for a schedule of cash flows that is not necessarily periodic XNPV function - Returns the net present value for a schedule of cash flows that is not necessarily periodic YIELD function - Returns the yield on a security that pays periodic interest YIELDDISC function - Returns the annual yield for a discounted security; for example, a Treasury bill YIELDMAT function - Returns the annual yield of a security that pays interest at maturity</p>	6
	Total	30

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Reference Books	
1	Conrad Carlberg(2011), "Excel for Accountants", Second Edition, CPA911 PUBLISHING.
2	George J. Wright(2023), "EXCEL 2023: The Beginners Guide to Master".
3	L. Murphy Smith, Lawrence C. Smith, and Katherine T. Smith. 2002. "Microsoft Excel for Accounting: Managerial and Cost (1st. ed.)". Prentice Hall Professional Technical Reference.
Web Links	
1. https://www.youtube.com/watch?v=kNaxTNSAtLk 2. https://www.youtube.com/watch?v=RsDFonVtKGM Tutorials : 1. https://www.computertutoring.co.uk/excel-tutorials/accounts-excel/ 2. Udemey : https://www.udemy.com/course/financial-accounting-in-excel-new-business/	

**சென்னைப் பல்கலைக்கழகம்
University of Madras**

Part-IV

அடிப்படைத் தமிழ் - பாடத்திட்டம்

Basic Tamil - Syllabus

2 பருவங்கள் (இரண்டாம் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பருவம் - II (Semester - II)
அடிப்படைத் தமிழ் - II (Basic Tamil - II)

Course Code	Course Name	Category	L	T	P	S	Credit	Ins. Hours	Marks		
									CIA	External	Total
100S2A	அடிப்படைத் தமிழ் - II Basic Tamil - II	Supportive	2		-	-	2	2	25	75	100
Pre - requisite	தமிழ் எழுத்துகளை அறிந்திருத்தலோடு தொடக்க நிலையில் பேசவும் எழுதப் படிக்கவும் தெரிந்திருத்தல்.									SV 2023	
Learning Objectives - கற்றல் நோக்கங்கள்											
<ul style="list-style-type: none"> தமிழ்மொழியைத் தொடக்க நிலையில் பேசவும் பிறர் பேசுவதைப் புரிந்துகொள்ளவும் திறன் பெறுதல். தமிழைப் படிக்கவும் எழுதவும் கற்றுக்கொள்ளுதல். பிறமொழி மாணவர்களுக்குத் தமிழ்மொழி யின் சிறப்புகள் , கலை-பண்பாட்டை அறிமுகப்படுத்துதல். தமிழ் இலக்கிய இலக்கண வளங்களின் சிறப்புக ளை அறிதல் . அவற்றுள் சிலவற்றைச் சுவைத்துப் பார்த்தல். தமிழரின் தனித்தன்மைகளை உணரச் செய்தல். 											
Expected Course Outcomes - எதிர்பார்க்கப்படும் கற்றல் அடைவுகள்											
On the successful completion of the course, students will be able to											
இப் பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்											
CO 1	தமிழ்மொழியைப் பேசவும் பிறர் பேசுவதைப் புரிந்துகொள்ளவும் திறன் பெறுதல். தமிழைப் படிக்கவும் எழுதவும் கற்றுக்கொள்வர்.									K1,K2	
CO 2	கடிதம், விண்ணப்பம், நிகழ்ச்சிக் குறிப்புகள் எழுதுதல், தகவல் தொடர்புச் சாதனங்களில் தகவல் எழுதுதல் என அன்றாட வாழ்வில் தமிழ்ப் பயன்பாட்டைக் கற்றுக்கொள்வர்.									K1,K3,K4	
CO 3	தமிழின் இலக்கிய வளத்தோடு தமிழரின் அறக் கோட்பாடுகளையும் தமிழரின் வரலாற்று-பண்பாட்டுச் செழுமையையும் புரிந்துகொள்வர்.									K1,K2,K4	
CO 4	தமிழறிஞர்களையும் படைப்பாளிக ள், அரசியல் தலைவர்கள், சிறந்த ஆளுமைகளைப் பற்றி அறிந்துகொள்வர்.									K4,K5,K6	
CO 5	தமிழர் கலை , பண்பாடு, பழக்கவழங்கங்கள், விளையாட்டுகள், விழாக்கள், தமிழரின் தனித்த அடையாளங்கள், சிறப்புகள் ஆகியவற்றை அறிவதோடு, அவரவர் மண்ணுகுரிய கலைப் பண்பாட்டோடு ஒப்பிட்டுப் புரிந்துகொள்வர்.									K1,K4,K5, K6	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
Unit - I	சொல்லும் பொருளும்										
	<ol style="list-style-type: none"> பெயர்-வேற்றுமை, வினை-காலம், பெயரடை-வினையடை, எதிர்ச்சொற்கள் போன்றவறைக் கொண்டு சிறுசிறு தொடர்கள் பேசவைத்தல், எழுதவைத்தல். பெயர்ப் பலகை, செய்தித்தாள் போன்றவற்றை வாசிக்கவும் பொருள் கூறவும் பயிற்சியளித்தல். உரையாடல் (படங்களைப் பார்த்து, சொற்களைச் சொல்லவைத்தல்/பேசவைத்தல், கேள்விகளுக்குப் பதில் அளித்தல், தலைப்புகள் கொடுத்துப் பேசச் செய்தல். 										

Unit - II	அன்றாட வாழ்வில் தமிழ்ப் பயன்பாடு
	காலைக் கடமைகள், சமையல், உணவுகள், உடல்நலம், வீட்டுப் பொருள்கள், வணிகம், போக்குவரத்து, பயணம் தொடர்பான செயல்பாடுகள் போன்ற அன்றாட நடவடிக்கைகளில் தமிழ்மொழிப் பயன்பாடு.
Unit - III	தமிழ் இலக்கியங்கள் அறிமுகம்
	1. தமிழ் இலக்கியங்கள் அறிமுகம் - இலக்கிய இலக்கண வளங்களின் சிறப்புகள். 2. திருக்குறள், ஆத்திசூடி, சங்க இலக்கியம், திரைப் பாடல்கள், நாட்டுப்புறப் பாடல்கள் போன்றவற்றில் சுவைமிகுந்த பாடல்களை வாசிக்கவைத்தல் பொருளுணர்த்துதல், கற்றவற்றை எழுதச்செய்தல்.
Unit - IV	தமிழ்ப் படைப்பாளர்கள், அறிஞர்கள், ஆளுமைகள், தலைவர்கள்
	1. இலக்கிய-இலக்கணப் படைப்பாளர்கள் (தொல்காப்பியர், திருவள்ளுவர், ஓவையார், கம்பர், பாரதி, பாரதிதாசன், ஜெயகாந்தன், கண்ணதாசன், வைரமுத்து போன்றோர்). 2. அரசியல் தலைவர்கள் (காமராசர், பெரியார், அண்ணா, எம்.ஜி.ஆர். போன்றோர்). 3. திரைப் பிரபலங்கள் (சிவாஜி கணேசன், ரஜினிகாந்த், கமலஹாசன், பாலச்சந்தர், இளையராஜா, சி.பா. பாலசுப்பிரமணியம் போன்றோர்). 4. ஆளுமைகள் (வ.உ. சிதம்பரனார், பாவாணர், அப்துல் கலாம், போன்றோர்). மேற்குறித்தோரை அறிமுகப்படுத்துதல். மாணவர்களைப் பேசவைத்தல் /எழுதவைத்தல்.
Unit - V	தமிழர் கலை, பண்பாடு, பழக்க வழங்கங்கள், விளையாட்டுகள், விழாக்கள்
	1. தமிழரின் தனித்த அடையாளங்களும் சிறப்புகளும். 2. கலைகள் (கட்டடம், சிற்பம், ஓவியம், புழங்குபொருள்கள்). 3. நுண்கலைகள் (சிலம்பம், பட்டிமன்றம், வில்லுப்பாட்டு, ஆட்டம், கூத்து போன்றன). 4. விளையாட்டுகள் (குழந்தைகள், சிறுவர், இளைஞர், ஆண்கள், பெண்கள்). 5. விழாக்கள் (குடும்ப விழாக்கள், கோயில் சார்ந்த விழாக்கள், கிராமிய விழாக்கள்). 6. சுற்றுலாத் தலங்கள் / வரலாற்றுச் சிறப்புமிக்க இடங்கள். 7. உணவு, உடை, மருத்துவம் இன்னபிற. மேற்குறித்தவற்றை அறிமுகப்படுத்துதல். மாணவர்களைப் பேசவைத்தல் /எழுதவைத்தல்.
Text book (s)	
•	அடிப்படைத் தமிழ்-2 (Basic Tamil-II)
Reference Books / Websites	
•	தமிழில் நாமும் தவறில்லாமல் எழுதலாம் - பொற்கோ, பாரி நிலையம், சென்னை, 2003.
•	www.tamilvu.org/ta/content/சான்றிதழ்
•	www.thamizham.net/kal/ttenglish/cards32-u8.htm
•	www.thamizham.net/kal/ttenglish/index-u8.htm
•	www.ilearntamil.com
•	www.wikihow.com/Learn-Tamil
•	www.ilovelanguages.org/tamil.php
•	www.ling-app.com/learn-tamil
•	www.ilearntamilnow.com
•	www.17-minute-languages.com/en/learn-tamil
•	www.hindustanitongue.com/learn-tamil

•	www.duolingo.com/course/ta/en/Learn-Tamil
•	www.mylanguages.org/learn_tamil.php
•	www.learn101.org/tamil.php
•	www.goethe-verlag.com/book2/EN/ENTA/ENTA002.HTM
•	www.karky.in/payilcourses/index.html
•	www.tamilvu.org/ta/பயணியர்-தமிழ்
•	www.languagetrainers.com/blog/tamil-words/
•	www.thamizham.net/kal/tamil.htm
•	www.worldtamilacademy.com
•	www.outsourcingtranslation.com/resources/phrases/tamil-sentences.php
•	www.ling-app.com/ta/basic-words-in-tamil/
•	www.thirutamil.com/article/20-easy-thirukkural-in-tamil/
•	www.chennaiLibrary.com/avvai/kondraivendan.html
•	www.tamilvu.org/ta/content/புதிய-பாடத்திட்டம்-2022
•	www.tamilvu.org/ta/content/மின்-கற்றலுக்கான-இணையத்தளம்
•	www.ling-app.com/ta/tamil-culture
•	www.caleidoscope.in/art-culture/tamil-nadu-culture-3

Apps

•	www.kaniyantamil.com/best-mobile-apps-tamil-learning/
•	Tamil 101 - Learn to Write
•	https://payil.app/tva/ta/
•	https://tamil-101.en.aptoide.com/app
•	Ling - Learn Tamil Language
•	Tamil by Nemo
•	Learn Tamil Quickly

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2
CLO 1	3	2	3	2	2	3	2	2	2	2	3	3
CLO 2	2	2	2	3	3	2	2	3	3	2	2	2
CLO 3	3	3	3	2	2	3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3	2	2	2	2	3	2
CLO 5	2	2	3	3	2	2	3	3	2	3	3	2

Strong - 3, Medium - 2, Low - 1

**சென்னைப் பல்கலைக்கழகம்
University of Madras**

Part-IV

வளர்நிலைத் தமிழ் - பாடத்திட்டம்

Advanced Tamil - Syllabus

2 பருவங்கள் (இரண்டாம் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பருவம் - 2 (Semester - 2)
வளர்நிலைத் தமிழ் - II (Advanced Tamil - II)

Course Code	Course Name	Category	L	T	P	S	Credit	Ins. Hours	Marks		
									CIA	External	Total
100S2B	வளர்நிலைத் தமிழ் - II Advanced Tamil - II	Supportive	2	-	-	-	2	2	25	75	100
Pre requisite	பத்தாம் வகுப்புவரை தமிழை மொழிப்பாடமாகப் படித்திருக்க வேண்டும்.									SV 2023	
Learning Objectives - கற்றல் நோக்கங்கள்											
<ul style="list-style-type: none"> பண்டைத் தமிழ் இலக்கியங்கள் , அவற்றின் சிறப்புகள் மற்றும் பொருண்மைகள் ஆகியன குறித்து அறியச்செய்தல். காப்பிய இலக்கியங்கள் , பக்தி இலக்கியங்கள் ஆகியவற்றில் காணலாகும் கருத்துக் கருவூலங்களை நுகரச் செய்தல். உரைநடை இலக்கியத்துள் , கட்டுரை, இலக்கியம் குறித்த அறிமுகத்தை மாணவர்களுக்கு ஏற்படுத்துதல். பாடத்தின்வழி, பல்வகை இலக்கியங்கள் தோன்றுவதற்கான காரணங்கள் மற்றும் மாற்றம் பெறுவதற்கான காரணங்களை அறியச் செய்தல். இருவேறு மொழிகளின் இயல்புகளை உணர் த்தி, மொழிபெயர்க்கும் திறனையும் அலுவலகக் கடிதம் எழுதும் பயிற்சியையும் பெறச் செய்தல். 											
Expected Course Outcomes - எதிர்பார்க்கப்படும் கற்றல் அடைவுகள்											
On the successful completion of the course, students will be able to											
இப் பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்.											
CO 1	உரைநடை இலக்கியத்தின் பெருமைகளை உணர்ந்து , அதனை அன்றாட வாழ்வில் பயன்படுத்தும் திறன் பெறுவர்.									K2,K3	
CO 2	பண்டைத் தமிழ் இலக்கியங்கள் காட்டும் சமூக , பண்பாட்டு, வாழ்வியல் முறைகளை அறிந்துகொள்வர்.									K1,K3,K4	
CO 3	காப்பியக் கட்டமைப்புகளை இன்றைய புதினம் , திரைப்படங்கள் ஆகியவற்றுடன் ஒப்பிட்டுக் காணும் அறிவைப் பெறுவர்.									K1,K3,K4	
CO 4	தமிழ் இலக்கிய மரபினையும் மாற்றங்களையும் ஆய்ந்து உணரும் ஆற்றல் பெறுவர்.									K1,K4,K5, K6	
CO 5	மொழிபெயர்ப்புத் திறன் பெறுவதோடு, அன்றாட வாழ்வின் தேவைகளான பல்வகை அலுவலகக் கடிதங்கள் எழுதும் திறன் பெறுவர்.									K4,K5,K6	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
Unit - I	பக்தி இலக்கியமும் சிற்றிலக்கியமும்										
	<ol style="list-style-type: none"> “மண்ணில் நல்லவண்ணம் வாழலாம்” - திருஞான சம்பந்தர் திருவேங்கடமலையில் பிறத்தல் என்னும் தலைப்பில் குலசேகர ஆழ்வார் பாடியுள்ள பாடல்களில் ஏதேனும் ஒன்று. முக்கூடற்பள்ளு இலக்கியத்தில் மூத்த பள்ளி தன் நாட்டுவளம் குறித்துப் பாடியுள்ள பாடல்களில் ஏதேனும் ஒன்று. 										
Unit - II	சங்க இலக்கியம், அற இலக்கியம், காப்பியம்										
	<ol style="list-style-type: none"> “நாடா கொன்றோ காடா கொன்றோ” - ஓவையார். “யாதும் ஊரே” - கணியன் பூங்குன்றனார் - புறநானூறு “நிலத்தினும் பெரிதே”, “வேம்பின் பைங்காய்” - குறுந்தொகை. திருக்குறள் - ‘பொருள்செயல் வகை’ அதிகாரம் 										

	உ) சிலப்பதிகாரம் - வஞ்சிக் காண்டம் - காட்சிக் காதை. ஊ) குண்டலகேசி - “பாளையாம் தன்மை செத்தும்” எனத் தொடங்கும் பாடல்.											
Unit - III	தமிழ் உரைநடை											
	தமிழ் உரைநடைச் சிறப்பையும் தேவையையும் மாணவர்கள் உணரும் வகையில் ஒரு சிறுகதை, ஓர் ஓரங்க நாடகம், ஓர் எளிய கட்டுரைத் தொகுப்பு இவற்றை அறிமுகம் செய்க.											
Unit - IV	தமிழர் பண்பாட்டு வரலாறு											
	தமிழர் பண்பாடு, கலைகள் (நிகழ்த்து கலை, ஓவியம், கட்டடக் கலை போன்றவற்றை அறிமுகம் செய்க.											
Unit - V	மொழிப் பயிற்சி											
	1. யங்கொலிப் பிழை, குறில்-நெடில், சொற்பிழை, சந்திப்பிழை, தொடர்பு பிழைகளை நீக்கி எழுதப் பயிற்சியளித்தல். 2. கலைச்சொல்லாக்கம் 3. மொழிபெயர்ப்பு - தமிழ்-ஆங்கிலம், ஆங்கிலம்-தமிழ் பகுதிகளை மொழிபெயர்ப்பு செய்யப் பயிற்சியளித்தல். 4. வேலைவேண்டி விண்ணப்பம் எழுதுதல். 5. அலுவலகக் கடிதம். 6. போட்டித் தேர்வுகளுக்குரிய கண்ணோட்டத்தில் மொழி, இலக்கிய வரலாற்றினைக் கற்பித்தல்.											
Text book (s)												
•												
Reference Books / Websites												
•												
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2
CLO 1	3	2	3	2	2	3	2	2	2	2	3	3
CLO 2	2	2	2	3	3	2	2	3	3	2	2	2
CLO 3	3	3	3	2	2	3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3	2	2	2	2	3	2
CLO 5	2	2	3	3	2	2	3	3	2	3	3	2
Strong - 3, Medium - 2, Low - 1												

SEMESTER III

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

SEMESTER IV

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

SEMESTER V

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

SEMESTER VI

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART III	Core-Paper XVII: Advanced Cost Accounting	6	4	25	75	100
	Core Paper VIII: Management Accounting	5	4	25	75	100
	Core Paper XIX: Entrepreneurial Development	6	4	25	75	100
	Elective Paper II: 1. Income Tax Law & Practice – II (or) 2. Visual Basic Practical	6	5	25	75	100
	Elective Paper III: 1. Human Resource Management (or) 2. Portfolio Management	6	5	25	75	100
	Extension Activities		1			

III SEMESTER

CORE PAPER V

CORPORATE ACCOUNTING - I

No. of Credits: 4

OBJECTIVES

- To make the students familiarize with corporate accounting procedures
- To enable the students to acquire conceptual knowledge about the preparation of the company accounts.

OUTCOME:

- The students will learn the accounting procedures of corporate undertaking and their financial statement preparations

UNIT – I Share Capital

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

UNIT – II Debentures & Underwriting

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

UNIT – III Final Accounts

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

UNIT –IV Valuation of Goodwill & Shares

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

UNIT – V Accounting for Insurance Companies

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

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

TEXT BOOK:

1. Raj Kumar Sah - Concepts Building Approach to Corporate Accounting - CENGAGE , New Delhi.
2. Gupta,R.L & Radhaswamy, M ,Advanced Accounts, Sulthan Chand, New Delhi.

BOOK REFERENCE:

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

WEB RESOURCE:

www.accountingcoach.com
www.accountingstudyguide.com
www.futureaccountant.com
www.education.svtuition.org

CORE PAPER VI

BUSINESS LAWS

OBJECTIVES

No of Credits: 4

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

OUTCOME:

- On the completion of the syllabus students will understand the basic provisions of Law, contract and legal remedies in the law.

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.

RECOMMENDED TEXT:

1. Dr. Rajni Jagota – Business Laws – CENGAGE, New Delhi.

BOOK REFERENCE:

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

WEB RESOURCE:

1. www.cramerz.com
2. www.digitalbusinesslawgroup.com
3. <http://swcu.libguides.com/buslaw>

CORE PAPER VI

Banking Theory Law and Operations

Credits : 4

Objectives:

1. To facilitate the understanding of the origin and the growth of the Indian Banking System
2. To understand the modern day Developments in Indian Banking Sector.

Out Comes :

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

UNIT-I : Introduction to Banking

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

UNIT-II: RBI

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

UNIT-III: E-Banking

Meaning-Services-e-bankingandFinancialservices-Initiatives-Opportunities-Internet banking-Meaning-InternetbankingVsTraditionalbanking-Services-Drawbacks-Frauds inInternetbanking.Mobilebanking–**Anywhere Banking-Any Time Banking-** Electronic MobileWallets. ATM-Evolution -Concept-Features - Types-. Electronicmoney-Meaning-Categories-Meritsofe-money-ElectronicFunds Transfer (EFT)system - Meaning- Steps–Benefits- Monetary policies- final sector reforms- sakmoy chakrevarthy committee 1985- Narasiman Committee I & II- prudential norms capital adequacy norms- classification of assets & provisional meaning- Structure of Interest rates (short and long term)-impacts on saving and borrowings.

UNIT IV: Bank Account

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

UNIT-V: Endorsement

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

Text Book

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

2.Gurusamy S, Banking Theory : Law and Practice, Vijay Nicole Publication, 2015, Chennai

Suggested Readings1.

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

E-Resources

www.lawcommissionofindia.nic.in

www.rbi.org

www.bankingombudsman.org

Core Paper : VIII -

MARKETING

Credits : 4

- To facilitate the students to understand the importance and the relevance of marketing in to-day’s Business world
- To enable the students to understand the features of the Indian Marketing

Out Come:

- The Students will understand the basic concepts of Marketing, Market Segmentation, Marketing Mix and Recent trends in Marketing.

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.

RECOMMENDED BOOKS:

1. Dawn iacobucci , Anupama Vohra – Marketing Management – CENGAGE, New Delhi.
2. William M.pride , O.C.Ferrell –Principles of marketing - CENGAGE, New Delhi.
3. 3.Atreyee Ganguly , Joyeta Bhadury - Principles of marketing - CENGAGE, New Delhi.

REFERENCES

1. Marketing Management by Rajan Saxena
2. Marketing by William J Stanton
3. Principles of Marketing by Philip Kotler
4. Marketing Management by Still and Cundiff
5. Marketing Management by Dr. K. Nirmala Prasad and Sherlaker

Allied Paper III : BUSINESS STATISTICS

OBJECTIVES

- To Facilitate Understanding Relevance and Need Of Statistics in Current Scenario

- To Customize the Importance of Business Statistics for the Commerce Students

Out Come :

- Enable the students to understand the statistics and its Applications.

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

TEXT BOOKS

1.S.Panneerselvam, P.Nagesh, Senthilkumar – Business Statistics & Analytics – Cengage, New Delhi

2.J.Joseph Francis – Business Statistics - Cengage, New Delhi

SUGGESTED READINGS

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

IV SEMESTER

CORE PAPER IX

ADVANCED CORPORATE ACCOUNTING

OBJECTIVES

No. of Credits: 4

- To provide the students with an understanding of accounting procedure for corporate restructuring.
- To make the students understand the applications of Accounting Transactions in Corporate Sector.

OUTCOME:

- The students will be able to understand the procedures of corporate restructuring and to prepare the various accounting statements

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.

TEXT BOOK:

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

2.Gupta, R.L.&Radhaswamy,M., Advanced Accounts, Sulthan 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, NewDelhi

WEB RESOURCE:

1. www.accountingcoach.com
2. www.accountingstudyguide.com
3. www.futureaccountant.com
4. www.education.svtuition.org

CORE PAPER X

COMPANY LAW

OBJECTIVES

No. of Credits: 4

- To make the students aware on the recent amendments to companies Act.
- To enlighten the students on the provisions governing the company law.

OUTCOME:

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

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-Flying – Dematerialisation.

UNIT II: Share Capital and Debentures

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

UNIT III- Managerial Personnel

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

UNIT IV- Meetings and Resolutions

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

UNIT V- Winding up of company

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

TEXT BOOKS

1.Reena Chadha ,Sumant Chadha – Company Law –Cengage ,New Delhi

REFERENCE BOOKS

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

CORE PAPER XII

FINANCIAL SERVICES

OBJECTIVES:

No of Credits: 4

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

OUTCOME:

- On the completion of modules, the students will understand the various financial services.

UNIT I: Introduction

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

UNIT II: Merchant Banking and Public Issue Management

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

UNIT III: Money Market and Stock Exchange

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

UNIT IV: Leasing and Factoring and Securitisation

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

UNIT V: Venture Capital, credit rating and pension Fund

Origin and Growth of Venture Capital - Investment Nurturing Methods - Mutual Funds - Portfolio Management Process in Mutual Funds - Credit Rating System - Growth Factors - Credit Rating

Process - Global and Domestic Credit Rating agencies - Pension Fund - Objectives - Functions - Features - Types - Chilean Model - Pension Investment Policy - Pension Financing.

TEXT BOOKS:

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

REFERENCE BOOKS:

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

WEB RESOURCE:

1. www.rbi.org
2. www.sebi.org
3. www.nse.org

INDIRECT TAXATION

Core Subject : XI -

No. of Credits: 4

OBJECTIVES:

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

OUTCOME:

- The students will be able to understand the concepts of Indirect taxation, types and Assessment procedures.

UNIT – I Introduction

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

UNIT – II GST – Overview & Concepts

Background behind implementing GST- The need for GST- objectives of GST- Business impact- Benefits of GST-SGST- CGST and IGST- Taxes covered by GST- Definitions - Scope

and Coverage Scope of supply- Levy of tax- Rate Structure- Taxable Events. Types of Supplies – Composite and Mixed Supplies –Composition Levy.

UNIT – II GST Taxation/ Assessment proceedings

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

UNIT-IV GST Audit

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

UNIT-V Customs duty

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

Recommended Texts

1. Shilpi Sahi – Concepts Building Approaches to Goods and Services Tax (GST), & Customs Law - CENGAGE , New Delhi

SUGGESTED READINGS

- 1.Sweta Jain GST law and practice Taxmann Publishers, July 2017
- 2.V.S.Daty – GST- Input Tax Credit- Taxmann Publishers, second edition August 2017
- 3.C.A. Anurag Pandey- Law and Practice of GST- Sumedha Publication House 2017
4. Dr.Vandana Banger- Beginners- Guide AadhayaPrakashan Publisher 2017
- 5.Dr.M. Govindarajan- A practical guide send text publishers July 2017

Allied Paper IV: ELEMENTS OF OPERATIONS RESEARCH

OBJECTIVES

- To Facilitate this Understanding of the Concept of Operations Research
- To Help the Students to Understand the Various Techniques of Solving Problems

OUT COME :

- Understanding of the Concept of Operations Research and to Help the Students to Understand the Various Techniques of Solving Problems

UNIT I : Introduction

Operations Research- Meaning-Definition - Origin and History- Characteristic Features –Need- Scope –Steps- Techniques- Application- Limitations

UNIT II : Linear Programming Problem Lpp

Meaning- Requirements- Assumptions- Applications- Formulating Lpp –Advantages- Limitations
Formulating LP Model (Simple Problems Only)

UNIT III: Methods Of Lpp

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

UNIT IV : Transportation Problems

Meaning –(Initial Basic Feasible Solution)Assumptions -Degenerate Solution -North -West Corner
Method- Least Cost Method -Vogels Approximation Method -Assignment Problems- Features -
Transportation Problem Vs Assignment Problem -Hungarian Method (Simple Problems Only)

UNIT V: Game Theory

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

Recommended Texts

1. M.Sreenivasa Reddy – Operations Research – CENGAGE , New Delhi
2. S. Gurusamy – Elements of Operations Research – Vijay Nicole Imprints private Limited,
Chennai

SUGGESTED READINGS

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.

E- Sources:

<http://www.learnaboutor.co.uk/>

<http://www.theorsociety.com/>

www.orcomplete.com/

Allied Paper - II INTERNATIONAL ECONOMICS

OBJECTIVES:

- To teach the International Economics
- To acquire the knowledge Of Export Import.
- To know about International Economic Organizations and its Functions.

OUT COME :

Equip the students to have the through knowledge of International Economics.

UNIT I

International Trade – Importance of International Trade, Theories of Foreign Trade:- Theories of Adam Smith, Ricardo, Haberler“sHechsher -Ohlin

UNIT II

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

UNIT III

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

UNIT IV

International Economic Organizations and its Functions

IMF, IDA, IFA, IBRD, ADB, UNCTAD, UNIDO

UNIT V

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

Recommended Texts

1. Francis Cherunilam, International Trade and Export Management - Himalaya

Publishing House - Mumbai –04.

2. Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) - Pearson Education Asia - Addison Wesley Longman (P) Ltd -Delhi –92.

3. Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company -California.

H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd - New Delhi-14.

V SEMESTER

CORE PAPER XIII ELEMENTS OF COST ACCOUNTING

OBJECTIVES:

No. of Credits: 4

- To make the students to know the Process of Accounting for Cost Elements.
- To understand the advantages of Costing to the Stakeholders, Workers, Creditors and the Public.

OUTCOME:

- At the end of the course students will understand the basic elements of costing.

UNIT I: Introduction of Cost Accounting

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

UNIT – II: Cost sheet and methods of costing

Preparation of Cost Sheet. Reconciliation of Cost and Financial Accounts.- Unit Costing- Job Costing.

UNIT III: Material Costing

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

UNIT IV: Labour Costing

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

UNIT V: Overheads Costing

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

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

RECOMMENDED TEXTS

1Drury – Management and Cost Accounting with CourseMate, New Delhi : CENGAGE

2.Jain,S.P & Narang,K.L.,Cost Accounting, Kalyani Publishers

REFERENCE BOOKS:

1. Murthy A & Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt .Ltd .Chennai
2. Reddy, T.S. and Hari Prasad Reddy, Y, Cost Accounting, Margam Publications
3. Prasad, N.K and Prasad, V.K, Cost Accounting, Book Syndicate
4. Saxena and Vashist, Cost Accounting Sultan Chand and Sons, 2014, New Delhi

WEB RESOURCE:

1. www.accountinglectures.com
2. [www.accounting coach.com](http://www.accountingcoach.com)
3. <http://simplestudies.com/accounting-lectures.html>
4. [www.accounting study guide.com](http://www.accountingstudyguide.com)

CORE PAPER XIV

PRACTICAL AUDITING

OBJECTIVES:

No. of Credits: 4

- To make the students to understand the concept of present day Auditing Practices.
- To enable the students to gain knowledge of various techniques of Auditing.

OUTCOME:

- On the completion of syllabus students will gain in sight of the Auditing practices prevailing in the present scenario.
- Students will understand the general approach of audit in EDP environment.

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

TEXT BOOKS:

1. Auditing, D.P. Jain Konark Publishers Pvt. Ltd.
2. Auditing, Principles and Practice, Ravinder Kumar and Virender Sharma, Eastern Economy Edition.

REFERENCE BOOKS:

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

WEB RESOURCE:

1. http://www.osbornebooksshop.co.uk/p/auditing_tutorial
2. www.mu.ac.in
3. www.learnthat.com

LOGISTICS AND SUPPLY CHAIN MANAGEMENT

SUBJECT CODE:	THEORY	MARKS: 100 (25+75)
SEMESTER – VI	CREDITS:4	NO. OF HOURS PER WEEK:6

Learning Objectives:

1. The students to gain deeper insights into logistics and supply chain management.
2. To highlight the integrated nature of working in logistics and supply chain industry.
3. To prepare students to work in logistics and allied industries.

OUTCOME

- On completion of syllabus student will understand the basic concepts of logistics and supply chain management and student prepare them self to work in logistics and allied industries

UNIT 1: Concepts of Logistics – Evolution – Nature and Importance – Components of Logistics Management- Competitive advantages of Logistics – Functions of Logistics management – Principles – Logistics Network- Integrated Logistics system, Supply chain management – Nature

and Concepts – Value chain- Functions – Supply chain effectiveness – Outsourcing – 3PLs and 4PLs – Supply chain relationships – Customer services.

UNIT 2: Elements of Logistics and Supply chain management – Inventory carrying – Warehousing, Technology in the warehouse: Computerisation, Barcoding, RFID and WMS – Material handling, Concepts and Equipments: Automated Storage and Retrieval Systems – Order Processing – Transportation – Demand Forecasting – Impact of Forecasts on Logistics and Supply chain Management- Performance measurements.

UNIT 3: Transportation – Position of Transportation in Logistics and Supply chain management- Road, Rail, Ocean Transport - Ships- Types- Measurement capacity of ships – shipping information, Air, Transport Multi model transport – containerization – CFS – ICDS-Cross Docking- Selection of transportation mode – Transportation Network and Decision – Insurance aspects of logistics.

UNIT 4: Logistical Information System (LIS) - Operations – Integrated IT solution for Logistics and supply chain management- Emerging technologies in Logistics and Supply chain management. Components of a logistic system-transportation-Inventory carrying-warehousing-order processing – Distribution channels- Difference between warehouse and distribution centre.

UNIT 5: Performance- Bench marking for supply chain improvement- Dimensions and achieving excellence- Supply Chain Measures – SCOR model- Logistics score board- Activity Based Costing - Economic Value Added Analysis- Balance Score card approach-Lean thinking and six sigma approach in Supply Chain.

Recommended Text

1. John J.Coyle , C. John Langley .JR., Robert A. Novack , Brian J.Gibson – Supply Chain Management A Logisticss Perspective – CENGAGE , New Delhi
2. Joel D.Wisner , Keah – Choon Tan , G.Keong Leong – Principles of Supply Chain Management A Balanced Approach– CENGAGE, New Delhi

REFERENCE BOOKS:

1. Agarwal, D.K., ‘Textbook of Logistics and Supply Chain Management’, Mac Millan India Ltd, 2003.
2. Chase, R.B., Shankar, R and Jacobs, F.R. ‘Operations Management and Supply Chain Management’, McGraw Hill Publications, 13th edition, 2018.
3. Chopra, S., Meindl, P. and Kalra, D.V. ‘Supply Chain Management’, Pearson Education India, 6th edition, 2016.
4. Krishnaveni Muthiah, ‘Logistics Management and Seaborne Trade’, Himalaya Publishing House, 2010.
5. Martin Christopher, ‘Logistics and Supply Chain Management’ Pearson Education, 2003.
6. Ronald H. Ballou, ‘Business Logistics and Supply Chain Management’ Pearson Education 2004.

E-RESOURCES:

1. www.managementstudyguide.com
2. https://www.tutorialspoint.com/supply_chain_management/supply_chain_management_tutorial.pdf
3. <https://www.camcode.com/asset-tags/supply-chain-management-guide/>
4. <https://library.ku.ac.ke/wp-content/downloads/2011/08/Bookboon/Magement%20andOrganisation/fundamentals-of-supply-chain-management.pdf>
5. https://www.youtube.com/watch?v=PmR2SKeY9Ms&list=PLGit8yny_3ANzZMsJJjeuxMg-S0f0hGcn
6. <https://www.youtube.com/watch?v=IqmrNUoiy7g&list=PLF9071540F59BA1F0>

FINANCIAL MANAGEMENT

CORE PAPER XV

No. of Credits: 4

OBJECTIVES

- To impart the basics of Financial Management for the benefit of Commerce students.
- To enable the students to know the concepts of the Investment, Financing and Working Capital.

OUTCOME:

- At the end of syllabus students will understand the basics of financial management, investing, financing and dividend decisions.

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.

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,FinancialManagement,VijayNicoleImprintsPvt.Ltd.Chennai
4. Murthy A, Financial Management, Margam Publications, Chennai

WEB RESOURCE

www.cpdwise.com

www.simplilearn.com

www.findtutorials.com

www.studyfinance.com

INCOMETAX LAW AND PRACTICE- I

CORE PAPER: XVI

No. of Credits: 5

OBJECTIVES:

- To provide a detailed understanding of the various provisions of I.T. Act.
- To enable the students to about the Assessment Procedures and Tax Planning.

Outcome:

- The students will understand the concepts of Income tax, Types of filing and computation of tax from various head.

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.

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

TEXT BOOKS:

1. Naveen Mittal – Principles of Income Tax Law & Practice – Cengage New Delhi
2. T. Srinivasan – Income Tax & Practice – Vijay Nicole Imprints Private Limited, Chennai
3. Vinod, K. Singhania, Students Guide to Income Tax, Taxman Publications Pvt. Ltd.
4. Mehrotra- Income Tax Law & Accounts, Goyal, Sathiya Bhavan Publications.

REFERENCE BOOKS:

1. Gaur & Narang, Income Tax Law & Practice, Kalyani Publishers.
2. Reddy, T.S. & Hari Prasad 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

WEB REFERENCE:

1. www.incometaxindia.gov.in
2. www.incometaxindiaefiling.gov.in
3. www.onlineservices.tin.egov-nsdl.com
4. www.cleartax.in

Objectives:**VI SEMESTER**

- To make the students to understand the process of ascertaining, classification and controlling costs.
- To enable the students to learn the various methods of cost elements.

Outcome:

- The students will understand the concepts of cost accounting, methods and its usage in decision making.

UNIT I: Contract Costing

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

UNIT II: Process Costing

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

UNIT III: Operation Costing

Operating Costing – Meaning – Preparation of Operating cost Sheet – Transport costing – Power Supply Costing – Hospital Costing – Simple Problems.

UNIT IV: Marginal Costing

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

UNIT V: Standard Costing

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

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

Recommended Texts

1. Drury – Management and Cost Accounting with CourseMate

REFERENCE BOOKS

1.	S.P. Jain and K.L. Narang	Cost Accounting
2.	P.T. Pattanshetty and Dr. Palekar	Cost Accounting
3.	S.P. Iyengar	Cost Accounting
4.	Khanna, Pandey, Ahuja and Arora	Practical Costing

5.	T.S. Reddy and Y. Hari prasad Reddy	Cost Accounting
6.	Saxena and Vashist	Cost Accounting
7.	Hansen/Mowen	Cost management Accounting and Control

CORE PAPER XVIII

MANAGEMENT ACCOUNTING

OBJECTIVES

No. of Credits: 4

- To enable the students to get knowledge about the various techniques of Management Principles.
- To make the students to get practical skill in solving management problems.

OUTCOME:

- Understand the primary purpose of management accounting namely financial statement analysis and budgetary control
- Develop and apply budget for planning and controlling purpose.

UNIT I: Introduction

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

UNIT II: Financial Statement Analysis

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

UNIT III: Ratio Analysis

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

UNIT IV: Fund Flow Analysis & Cash Flow Analysis

Introduction, Meaning of Funds Flow Statement-Ascertainment of flow of funds- Technique of preparing funds flow statement- Schedule of Changes in Working Capital- Adjusted Profit and Loss account-Funds Flow Statement

Meaning of Cash Flow Statements – Advantages – Limitations – Preparation of Cash Flow Statement – Types of Cash flows - Operating, Financing and Investing Cash flows.

UNIT V: Budgetary Control & Marginal Costing

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

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

TEXT BOOK:

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

REFERENCE BOOKS:

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

WEB REFERENCE:

1. www.accountingcoach.com
2. www.accountingstudyguide.com
3. www.futureaccountant.com
4. www.thestudentcpa.com

ENTREPRENEURIAL DEVELOPMENT

Course Objectives:

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

OUTCOME

- On completion of syllabus student will understand on the basic concepts of entrepreneurship and business opportunities to familiars with knowledge about business and project reports for starting a new ventures on team based.

Unit 1: Entrepreneurship

Entrepreneur : Meaning of entrepreneurship – Types of Entrepreneurship – Traits of entrepreneurship – Factors promoting entrepreneurship- Barriers to entrepreneurship- the entrepreneurial culture- Stages in entrepreneurial process – Women entrepreneurship and economic development- SHG.

Unit 2: Developing Successful Business Ideas

Recognizing opportunities – trend analysis – generating ideas – Brainstorming, Focus Groups, Surveys, Customer advisory boards, Day in the life research – Encouraging focal point for ideas and creativity at a firm level-Protecting ideas from being lost or stolen – Patents and IPR.

Unit 3: Opportunity Identification and Evaluation

Opportunity identification and product/service selection – Generation and screening the project ideas – Market analysis, Technical analysis, Cost benefit analysis and network analysis- Project formulation – Assessment of project feasibility- Dealing with basic and initial problems of setting up of Enterprises.

Unit 4: Business Planning Process

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

Unit 5: Funding

Sources of Finance- Venture capital- Venture capital process- Business angles- Commercial banks- Government Grants and Schemes.

TEXT BOOKS:

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

REFERENCE BOOKS:

1. Barringer, B., Entrepreneurship: Successfully Launching New Ventures, 3rd Edition, Pearson, 2011.
2. Bessant, J., and Tidd, J., Innovation and Entrepreneurship, 2nd Edition, John Wiley & Sons, 2011.
3. Desai, V., Small Scale Industries and Entrepreneurship, Himalaya Publishing House, 2011.
4. Donald, F.K., Entrepreneurship- Theory, Process and Practice, 9th Edition, Cengage Learning, 2014.
5. Hirsch, R.D., Peters, M. and Shepherd, D., Entrepreneurship, 6th Edition, Tata McGraw-Hill Education Pvt.Ltd., 2006.
6. Mathew, J.M., Entrepreneurship Theory at Cross Roads: Paradigms and Praxis, 2nd Edition, Dream Tech, 2006.
7. Morse, E., and Mitchell, R., Cases in Entrepreneurship: The Venture Creation Process, Sage South Asia, 2008.
8. Nagendra and Manjunath, V.S., Entrepreneurship and Management, Pearson, 2010.
9. Reddy, N., Entrepreneurship: Text and Cases, Cengage Learning, 2010.
10. Roy, R., Entrepreneurship, 2nd Edition, Oxford University Press, 2011.
11. Stokes, D., and Wilson, N., Small Business Management and entrepreneurship, 6th Edition, Cengage Learning, 2010.

E-RESOURCES:

1. <http://inventors.about.com/od/entrepreneur/>
2. <http://learnthat.com/tag/entrepreneurship/>
3. www.managementstudyguide.com
4. www.quintcareers.com
5. www.entrepreneur.com

CORE PAPER : XX

INCOMETAX LAW AND PRACTICE-II

OBJECTIVES

No. of Credits: 5

- To help the students to understand the relevance and significance of Tax.
- To facilitate the students in understanding the various Provisions I.T. Act.

Outcome:

- The students will understand the procedure for computing taxable income from different heads, clubbing of income, Setoff and carry forward of losses and Deductions applicable to an individual.

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.

TEXT BOOKS:

1. Naveen Mittal – Principles of Income Tax Law & Practice – Cengage New Delhi
2. T. Srinivasan – Income Tax & Practice – Vijay Nicole Imprints Private Limited , Chennai

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.

WEB RESOURCE:

1. www.incometaxindia.gov.in
2. www.incometaxindiaefiling.gov.in
3. www.onlineservices.tin.egov-nsdl.com
4. www.cleartax.in

Elective Paper I

(2) PORTFOLIO MANAGEMENT

OBJECTIVES

No. of Credits: 4

- To acclimate the students on the concept of Portfolio Management.
- To facilitate the students to know the techniques of Portfolio Management.

OUTCOME

- On completion of syllabus student will understand the basic concepts of Portfolio Management and the techniques of Portfolio Management.

UNIT I: Introduction

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

UNIT II: Value of Money

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

UNIT III: Portfolio Analysis

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

UNIT IV: Risk & Return

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

UNIT V: Need and Importance of Portfolio Management

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

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

TEXT BOOK:

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

REFERENCE BOOKS:

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

WEB RESOURCE:

1. www.portfoliomanagement.in
2. www.sebi.gov.in
3. www.moneycontrol.com
4. www.pms.sharekhan.com

CORE PAPER XVIII HUMAN RESOURCE MANAGEMENT**OBJECTIVES****No. of Credits: 4**

- To facilitate the students to know about the importance of Human Resources.
- To make the students to understand the various aspects of the Human Resources Management.

OUTCOME:

- Understanding of basic concepts, functions and functioning of Human resource department of the organisations

UNIT I: Introduction

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

UNIT II: Training

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

UNIT III: Compensation & Labour Relation

Cost to Company – CTC Fixed and FlexiblePay - Components – Incentives – Benefits – Motivation – Talent Retention- Welfare and Social Security Measures - Opportunities, Challenges, and Recent Trends in Compensation.

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

UNIT IV: Human Resource Accounting & Audit

Human Resource Accounting- Meaning- Objectives- Need & Limitations.

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

UNIT V: Corporate Ethics & Corporate Social Responsibility

Business Ethics – Concept, Characteristics, Importance and Need for ethics- Sources of Ethics, Concept of Corporate Ethics, code of Ethics- Guidelines for developing code of ethics, Ethics in Human Resource Management

Corporate Social Responsibility: Concept, Scope & Relevance and Importance of CSR in Contemporary Society. CSR towards employees and workers- CSR and environmental concerns- Role of HR professionals in CSR.

TEXT BOOK

- i. Rao, VSP, Human Resource Management, Excel Books

REFERENCE BOOKS:

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

WEB RESOURCE:

1. www.whatishumanresource.com
2. www.managementstudyguide.com
3. www.humanresources.about.com
4. www.managementhelp.org

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).**

CIA ASSESSMENT SPLIT UP (INTERNALS) :

Assessment Procedure	Rubrics (Parameter)	Marks
Assignment / Project	Creativity, usage of case study relevance to the topic	5
Seminar	Communication Skills, work model, bring out apt examples and case study	5
Internal Test	Students Performance in the written test	5
Model Exam	Students Performance in the written test	5
Attendance	Above 95% - 5; 84% to 94% - 4; 75% to 84 % - 3; 65% to 74% -2; less than 65%-1	5
Total		25

ANNA ADARSH COLLEGE FOR WOMEN

PG DEPARTMENT OF COMMERCE SHIFT II

SYLLABUS: M.COM

ACADEMIC YEAR: 2023 - 2024

Heirama

R. Shanthi

PRINCIPAL
ANNA ADARSH COLLEGE FOR WOMEN
ANNA NAGAR, CHENNAI-600 040



**ANNA ADARSH COLLEGE FOR WOMEN
PG DEPARTMENT OF COMMERCE SHIFT II**

**PG STAFF LIST
2023-2024**

S.NO	NAME OF THE STAFF	DESIGNATION
1	Dr.D.JOTHIRAMAN	Head, Associate Professor
2	Dr. K. UMADEVI	Assistant Professor
3	Dr. P. VIMALA	Assistant Professor
4	Dr. S. SUJATHA	Assistant Professor
5	Dr. N. JEEVA	Assistant Professor
6	Dr.G.ANITHA	Head, Assistant Professor
7	Dr.LUMINA VINODHINI	Head, Assistant Professor
8	Dr.J.SHANKARI	Head, Assistant Professor
9	Dr.N.CHITHRA	Head, Assistant Professor
10	Dr.J.VIJAYA SHANTHI	Head, Assistant Professor
11	Ms. B. KAVITHA (Maths)	Assistant Professor
12	Dr. M.R. VIDHYA	Assistant Professor
13	DR. C. CHITRA	Assistant Professor
14	DR.M.CHITRA	Assistant Professor
15	Dr. M. THARAKESWARI	Assistant Professor
16	Dr. N. MAHESWARI	Assistant Professor
17	Dr. PRATHIMA	Assistant Professor

Dr. D. Jothiraman



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University of Madras

Chepauk, Chennai 600 005

[Est. 1857, State University, NAAC 'A++' Grade, CGPA 3.59, NIRF 2019 Rank: 20]

Website: www.unom.ac.in, Tel. 044-2539 9561

Postgraduate Programme M.Com. (General)

Curriculum and Syllabus (with effect from the Academic Year 2023-24)

June 2023

Learning Outcome Based Curriculum Framework

Note: The Board of Studies is designed the syllabus for Master of Commerce (General) based on Learning Outcomes Based Curriculum Framework as prescribed by UGC

CONTENTS

- i. PO and PSO Description
- ii. PG – Template
- iii. Methods of Evaluation & Methods of Assessment
- iv. Semester Index.
- v. Subjects – Core, Elective, Nonmajor, Skill Enhanced, Ability Enhanced, Extension Activity, Environment, Professional Competency
 - 1) *Course Lesson Box*
 - 2) *Course Objectives*
 - 3) *Units*
 - 4) *Learning Outcome*
 - 5) *Reference and Text Books*
 - 6) *Web Sources*
 - 7) *PO & PSO Mapping tables*

M.Com., GENERAL

Programme Objectives:

The M.Com. Post Graduate Degree program encompasses advancements in the fields of finance, marketing, management, accounting, law, taxation, entrepreneurship, organisational behaviour, computer applications, research, etc., to equip students with indepth knowledge and skills required to cope with the dynamics of the constantly changing business environment and technological upgradations.

This program provides the framework to enhance the learner's acumen, logical and analytical thinking through mandatory internships and research projects which facilitates industry exposure, ensuring job readiness and confidence to become job providers.

TANSICHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK FOR POSTGRADUATE EDUCATION	
Programme	M.COM GENERAL
Programme Code	
Duration	PG - Two Years
Programme Outcomes (Pos)	<p>PO1: Problem Solving Skill</p> <p>Apply knowledge of Management theories and Human Resource practices to solve business problems through research in Global context.</p> <p>PO2: Decision Making Skill</p> <p>Foster analytical and critical thinking abilities for data-based decision-making.</p> <p>PO3: Ethical Value</p> <p>Ability to incorporate quality, ethical and legal value-based perspectives to all organizational activities.</p> <p>PO4: Communication Skill</p> <p>Ability to develop communication, managerial and interpersonal skills.</p> <p>PO5: Individual and Team Leadership Skill</p> <p>Capability to lead themselves and the team to achieve organizational goals.</p> <p>PO6: Employability Skill</p> <p>Inculcate contemporary business practices to enhance employability</p>

	<p>skills in the competitive environment.</p> <p>PO7: Entrepreneurial Skill</p> <p>Equip with skills and competencies to become an entrepreneur.</p> <p>PO8: Contribution to Society</p> <p>Succeed in career endeavors and contribute significantly to society.</p> <p>PO 9 Multicultural competence</p> <p>Possess knowledge of the values and beliefs of multiple cultures and a global perspective.</p> <p>PO 10: Moral and ethical awareness/reasoning</p> <p>Ability to embrace moral/ethical values in conducting one’s life.</p>
<p>Programme Specific Outcomes (PSOs)</p>	<p>PSO1 – Placement</p> <p>To prepare the students who will demonstrate respectful engagement with others’ ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.</p> <p>PSO 2 - Entrepreneur</p> <p>To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations.</p> <p>PSO3 – Research and Development</p> <p>Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.</p> <p>PSO4 – Contribution to Business World</p> <p>To produce employable, ethical and innovative professionals to sustain in the dynamic business world.</p> <p>PSO 5 – Contribution to the Society</p> <p>To contribute to the development of the society by collaborating with stakeholders for mutual benefit.</p>

METHODS OF EVALUATION		
Internal Evaluation	Continuous Internal Assessment Test	25 Marks
	Assignments / Snap Test / Quiz	
	Seminars	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	75 Marks
Total		100 Marks
METHODS OF ASSESSMENT		
Remembering (K1)	<ul style="list-style-type: none"> • The lowest level of questions require students to recall information from the course content • Knowledge questions usually require students to identify information in the textbook. 	
Understanding (K2)	<ul style="list-style-type: none"> • Understanding of facts and ideas by comprehending organizing, comparing, translating, interpolating and interpreting in their own words. • The questions go beyond simple recall and require students to combine data together 	
Application (K3)	<ul style="list-style-type: none"> • Students have to solve problems by using / applying a concept learned in the classroom. • Students must use their knowledge to determine an exact response. 	
Analyze (K4)	<ul style="list-style-type: none"> • Analyzing the question is one that asks the students to break down something into its component parts. • Analyzing requires students to identify reasons causes or motives and reach conclusions or generalizations. 	
Evaluate (K5)	<ul style="list-style-type: none"> • Evaluation requires an individual to make judgment on something. • Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem. • Students are engaged in decision-making and problem – solving. • Evaluation questions do not have single right answers. 	
Create (K6)	<ul style="list-style-type: none"> • The questions of this category challenge students to get engaged in creative and original thinking. • Developing original ideas and problem solving skills 	

**PROGRAMME OUTCOMES (PO) - PROGRAMME SPECIFIC
OUTCOMES (PSO) MAPPING**

PROGRAMME SPECIFIC OUTCOMES (PSO)					
	PO1	PO2	PO3	PO4	PO5
PSO1	3	3	3	3	3
PSO2	3	3	3	3	3
PSO3	3	3	3	3	3
PSO4	3	3	3	3	3
PSO5	3	3	3	3	3

Level of Correlation between PO's and PSO's

(Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)

Assign the value

1 – Low

2 – Medium

3 – High

0 – No Correlation

Credit Distribution for PG Programme in Commerce

M.Com. (General)

First Year

Semester I

Course	Credit	Hours per Week
413C1A: Core I - Business Finance	4	6
413C1B: Core II - Digital Marketing	4	6
413C1C: Core III - Banking and Insurance	4	6
Elective I – 413E1A: Security Analysis and Portfolio Management (or) 413E1B: Operations Research	4	6
Elective II 413E1C: Labour Laws (or) 413E1D: Strategic Human Resource Management	4	6
Total	20	30

Semester II

Course	Credit	Hours per Week
413C2A: Core IV - Strategic Cost Management	5	6
413C2B: Core V - Corporate Accounting	5	6
413C2C: Core VI - Setting up of Business Entities	4	6
Elective III 413E2A: Business Ethics and Corporate Sustainability (or) 413E2B: Audit and Due Diligence	3	4
Elective IV 413E2C: Rural and Agricultural Marketing (or) 413E2D: Logistics and Supply Chain Management	3	4
413S2A: SEC-I - Advertising and Media Management	2	4
Internship/Industrial Activity (Credits)	-	-
Total	22	30

Second Year**Semester III**

Course	Credit	Hours per Week
513C3A: Core VII - Tax Planning and Management	5	6
513C3B: Core VIII - Research Methodology	5	6
513C3C: Core IX - Advanced Cost and Management Accounting	5	6
513C3D: Core X - Computer Applications in Business	4	6
Elective V 513E3A: Strategic Management (or) 513E3B: International Financial Management	3	3
513S3A: SEC-II - Stock Market Operations	2	3
513S3B: Internship/Industrial Activity (Credits)	2	-
Total	26	30

Semester IV

Course	Credit	Hours per Week
513C4A: Core XI - Corporate and Economic Laws	5	6
513C4B: Core XII - Human Resource Analytics	5	6
513C4C: Project with Viva	7	10
Elective VI 513E4A: Organisational Behaviour (or) 513E4B: Insolvency Law and Practice	3	4
513S4A: Skill Enhancement/Professional Competency Consumer Behaviour	2	4
513V4A: Extension Activity	1	-
Total	23	30
Total (Semester I to IV) credits	91	

M.COM., GENERAL

SYLLABUS

**FROM THE ACADEMIC YEAR
2023 - 2024**

**TAMILNADU STATE COUNCIL FOR HIGHER EDUCATION,
CHENNAI – 600 005**

CONTENTS

- i. PO and PSO Description
- ii. PG – Template
- iii. Methods of Evaluation & Methods of Assessment
- iv. Semester Index.
- v. Subjects – Core, Elective, Nonmajor, Skill Enhanced, Ability Enhanced, Extension Activity, Environment, Professional Competency
 - 1) *Course Lesson Box*
 - 2) *Course Objectives*
 - 3) *Units*
 - 4) *Learning Outcome*
 - 5) *Reference and Text Books*
 - 6) *Web Sources*
 - 7) *PO & PSO Mapping tables*

M.Com., GENERAL

Programme Objectives:

The M.Com. Post Graduate Degree program encompasses advancements in the fields of finance, marketing, management, accounting, law, taxation, entrepreneurship, organisational behaviour, computer applications, research, etc., to equip students with indepth knowledge and skills required to cope with the dynamics of the constantly changing business environment and technological upgradations.

This program provides the framework to enhance the learner's acumen, logical and analytical thinking through mandatory internships and research projects which facilitates industry exposure, ensuring job readiness and confidence to become job providers.

TANSICHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK FOR POSTGRADUATE EDUCATION	
Programme	M.COM GENERAL
Programme Code	
Duration	PG - Two Years
Programme Outcomes (Pos)	<p>PO1: Problem Solving Skill Apply knowledge of Management theories and Human Resource practices to solve business problems through research in Global context.</p> <p>PO2: Decision Making Skill Foster analytical and critical thinking abilities for data-based decision-making.</p> <p>PO3: Ethical Value Ability to incorporate quality, ethical and legal value-based perspectives to all organizational activities.</p> <p>PO4: Communication Skill Ability to develop communication, managerial and interpersonal skills.</p>

	<p>PO5: Individual and Team Leadership Skill</p> <p>Capability to lead themselves and the team to achieve organizational goals.</p> <p>PO6: Employability Skill</p> <p>Inculcate contemporary business practices to enhance employability skills in the competitive environment.</p> <p>PO7: Entrepreneurial Skill</p> <p>Equip with skills and competencies to become an entrepreneur.</p> <p>PO8: Contribution to Society</p> <p>Succeed in career endeavors and contribute significantly to society.</p> <p>PO 9 Multicultural competence</p> <p>Possess knowledge of the values and beliefs of multiple cultures and a global perspective.</p> <p>PO 10: Moral and ethical awareness/reasoning</p> <p>Ability to embrace moral/ethical values in conducting one’s life.</p>
<p>Programme Specific Outcomes (PSOs)</p>	<p>PSO1 – Placement</p> <p>To prepare the students who will demonstrate respectful engagement with others’ ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.</p> <p>PSO 2 - Entrepreneur</p> <p>To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations.</p>

PSO3 – Research and Development

Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.

PSO4 – Contribution to Business World

To produce employable, ethical and innovative professionals to sustain in the dynamic business world.

PSO 5 – Contribution to the Society

To contribute to the development of the society by collaborating with stakeholders for mutual benefit.

METHODS OF EVALUATION		
Internal Evaluation	Continuous Internal Assessment Test	25 Marks
	Assignments / Snap Test / Quiz	
	Seminars	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	75 Marks
Total		100 Marks
METHODS OF ASSESSMENT		
Remembering (K1)	<ul style="list-style-type: none"> • The lowest level of questions require students to recall information from the course content • Knowledge questions usually require students to identify information in the textbook. 	
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**PROGRAMME OUTCOMES (PO) - PROGRAMME SPECIFIC
OUTCOMES (PSO) MAPPING**

PROGRAMME SPECIFIC OUTCOMES (PSO)					
	PO1	PO2	PO3	PO4	PO5
PSO1	3	3	3	3	3
PSO2	3	3	3	3	3
PSO3	3	3	3	3	3
PSO4	3	3	3	3	3
PSO5	3	3	3	3	3

Level of Correlation between PO's and PSO's

(Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)

Assign the value

1 – Low

2 – Medium

3 – High

0 – No Correlation

Credit Distribution for PG Programme in Commerce

M.Com. (General)

First Year

Semester I

	Course	Credit	Hours per Week
Part I	Core I - Business Finance	4	6
	Core II - Digital Marketing	4	6
	Core III - Banking and Insurance	4	6
	Elective I A - Security Analysis and Portfolio Management (or) I B - Operations Research	4	6
	Elective II A - Labour Laws (or) II B - Strategic Human Resource Management	4	6
	Total	20	30

Semester II

	Course	Credit	Hours per Week
Part I	Core IV - Strategic Cost Management	5	6
	Core V - Corporate Accounting	5	6
	Core VI - Setting up of Business Entities	4	6
	Elective III A - Business Ethics and Corporate Sustainability (or) III B –Audit and Due Diligence	3	4
	Elective IV A - Rural and Agricultural Marketing (or) IV B - Logistics and Supply Chain Management	3	4
Part II	Skill Enhancement Advertising and Media Management	2	4
	Total	22	30

**Second Year
Semester III**

	Course	Credit	Hours per Week
Part I	Core VII - Tax Planning and Management	5	6
	Core VIII - Research Methodology	5	6
	Core IX - Advanced Cost and Management Accounting	5	6
	Core X - Computer Applications in Business	4	6
	Elective V A - Strategic Management (or) V B - International Financial Management	3	3
Part II	Skill Enhancement Stock Market Operations	2	3
	Internship/Industrial Activity (Credits)#	2	-
	Total	26	30

The Internship will be carried out at the end of Second Semester (during vacation holidays) and the marks for the same will be reflected in the Third Semester marksheet.

Semester IV

	Course	Credit	Hours per Week
Part I	Core XI - Corporate and Economic Laws	5	6
	Core XII - Human Resource Analytics	5	6
	Project with Viva	7	10
	Elective VI A- Organisational Behaviour (or) VI B - Insolvency Law and Practice	3	4
Part II	Skill Enhancement/Professional Competency Consumer Behaviour	2	4
	Extension Activity	1	-
	Total	23	30
	Total (Semester I to IV) credits	91	

M.Com. (General)
First Year Core –I
Semester I
BUSINESS FINANCE

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	BUSINESS FINANCE		6	-	-	-	4	6	25	75	100

Learning Objectives	
1	To outline the fundamental concepts in finance
2	To estimate and evaluate risk in investment proposals
3	To evaluate leasing as a source of finance and determine the sources of startup financing
4	To examine cash and inventory management techniques
5	To appraise capital budgeting techniques for MNCs

Course Units

<p>UNIT I (18 hrs)</p> <p>Introduction to Business Finance and Time vale of money</p> <p>Business Finance: Meaning, Objectives, Scope -Time Value of money: Meaning, Causes – Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor – Multiple Compounding– Effective rate of interest – Doubling period (Rule of 69 and Rule of 72) – Practical problems.</p>
<p>UNIT II (18 hrs)</p> <p>Risk Management</p> <p>Risk and Uncertainty: Meaning – Sources of Risk – Measures of Risk – Measurement of Return – General pattern of Risk and Return – Criteria for evaluating proposals to</p>

minimise Risk (Single Asset and Portfolio) – Methods of Risk Management–Hedging currency risk.

UNIT III (18 hrs)

Startup Financing and Leasing

Startup Financing: Meaning, Sources, Modes (Bootstrapping, Angel investors, Venture capital fund) - Leasing: Meaning – Types of Lease Agreements – Advantages and Disadvantages of Leasing – Financial evaluation from the perspective of Lessor and Lessee.

UNIT IV (18 hrs)

Cash, Receivable and Inventory Management

Cash Management: Meaning, Objectives and Importance – Cash Cycle – Minimum Operating Cash – Safety level of cash – Optimum cash balance - Receivable Management: Meaning – Credit policy – Controlling receivables: Debt collection period, Ageing schedule, Factoring – Evaluating investment in accounts receivable - Inventory Management: Meaning and Objectives – EOQ with price breaks – ABC Analysis.

UNIT V (18 hrs)

Multi National Capital Budgeting

Multi National Capital Budgeting: Meaning, Steps involved, Complexities, Factors to be considered– International sources of finance – Techniques to evaluate multi-national capital expenditure proposals: Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index and Internal Rate of Return – Capital rationing -Techniques of Risk analysis in Capital Budgeting.

Theory 40%; Problems: 60%

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Explain the important finance concepts	K2
CO 2	Estimate risk and determine its impact on return	K5
CO 3	Examine leasing and other sources of finance for startups	K4
CO 4	Summarise cash, receivable and inventory management techniques	K2

CO 5	Evaluate techniques of long term investment decision incorporating risk factor	K5
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<p>Books for study:</p> <ol style="list-style-type: none"> 1. Maheshwari S.N., (2019), “Financial Management Principles and Practices”, 15th Edition, Sultan Chand & Sons, New Delhi. 2. Khan M.Y & Jain P.K, (2011), “Financial Management: Text, Problems and Cases”, 8th Edition, McGraw Hill Education, New Delhi. 3. Prasanna Chandra, (2019), “Financial Management, Theory and Practice”, 10th Edition, McGraw Hill Education, New Delhi. 4. Apte P.G, (2020), “International Financial Management” 8th Edition, Tata McGraw Hill, New Delhi.
<p>Books for reference:</p> <ol style="list-style-type: none"> 1. Pandey I. M., (2021), “Financial Management”, 12th Edition, Pearson India Education Services Pvt. Ltd, Noida. 2. Kulkarni P. V. & Satyaprasad B. G., (2015), “Financial Management”, 14th Edition, Himalaya Publishing House Pvt Ltd, Mumbai. 3. Rustagi R. P., (2022), “Financial Management, Theory, Concept, Problems”, 6th Edition, Taxmann Publications Pvt. Ltd, New Delhi. 4. Arokiamary Geetha Rufus, Ramani N. & Others, (2017), “Financial Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
<p>Web references:</p> <ol style="list-style-type: none"> 1. https://resource.cdn.icai.org/66674bos53808-cp8.pdf 2. https://resource.cdn.icai.org/66677bos53808-cp10u2.pdf 3. https://resource.cdn.icai.org/66592bos53773-cp4u5.pdf 4. https://resource.cdn.icai.org/65599bos52876parta-cp16.pdf

Note: Latest edition of the books may be used

Mapping of Course Outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	1	3	3	3	2	2	2
CO2	3	3	2	3	3	3	3	3	3
CO3	2	2	1	2	2	2	3	2	2
CO4	2	2	1	2	2	2	2	2	2
CO5	3	3	2	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

M.Com. (General)

First Year

Core – II

Semester I

DIGITAL MARKETING

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	DIGITAL MARKETING		6	-	-	-	4	6	25	75	100

Learning Objectives	
1	To assess the evolution of digital marketing
2	To appraise the dimensions of online marketing mix
3	To infer the techniques of digital marketing
4	To analyse online consumer behaviour
5	To interpret data from social media and to evaluate game based marketing

Course Units

<p>UNIT I (18 hrs)</p> <p>Introduction to Digital Marketing</p> <p>Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and challenges – Factors for success of digital marketing – Emerging trends and concepts, Big Data and IOT, Segments based digital marketing, Hyperlocal marketing - Opportunities for digital marketing professionals.</p>
<p>UNIT II (18 hrs)</p> <p>Online marketing mix</p> <p>Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues – Website characteristics affecting online purchase decisions – Distribution and</p>

implication on online marketing mix decisions – Digitization and implication on online marketing mix decisions.

UNIT III (18 hrs)

Digital media channels

Digital media channels – Search engine marketing – ePR – Affiliate marketing – Interactive display advertising – Opt-in-email marketing and mobile text messaging, Social media and viral marketing – Online campaign management using – Facebook, Twitter, Instagram, Snapchat, Pinterest – Metaverse marketing -Advantages and disadvantages of digital media channels – Metaverse marketing.

UNIT IV (18 hrs)

Online consumer behavior

Online consumer behavior – Cultural implications of key website characteristics – Dynamics of online consumer visit – Models of website visits – Web and consumer decision making process – Data base marketing – Electronic consumer relationship management – Goals – Process – Benefits – Role – Next generation CRM.

UNIT V

(18 hrs)

Analytics and Gamification

Digital Analytics – Concept – Measurement framework – Demystifying web data - Owned social metrics – Measurement metrics for Facebook, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn – Earned social media metrics - Digital brand analysis – Meaning – Benefits – Components – Brand share dimensions – Brand audience dimensions – Market influence analytics – Consumer generated media and opinion leaders – Peer review – Word of mouth – Influence analytics – Mining consumer generated media – Gamification and game based marketing – Benefits – Consumer motivation for playing online games.

Course Outcomes:

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Explain the dynamics of digital marketing	K2
CO 2	Examine online marketing mix	K4

CO 3	Compare digital media channels	K4
CO 4	Explain online consumer behavior	K2
CO 5	Analyse social media data	K4

Books for study:

1. Puneet Singh Bhatia, (2019) “Fundamentals of Digital Marketing”, 2nd Edition, Pearson Education Pvt Ltd, Noida.
2. Dave Chaffey, Fiona Ellis-Chadwick, (2019) “Digital Marketing”, Pearson Education Pvt Ltd, Noida.
3. Chuck Hemann & Ken Burbary, (2019) “Digital Marketing Analytics”, Pearson Education Pvt Ltd, Noida.
4. Seema Gupta, (2022) “Digital Marketing” 3rd Edition, McGraw Hill Publications Noida.
5. Kailash Chandra Upadhyay, (2021) “Digital Marketing: Complete Digital Marketing Tutorial”, Notion Press, Chennai.
6. Michael Branding, (2021) “Digital Marketing”, Empire Publications India Private Ltd, New Delhi.

Books for reference:

1. Vandana Ahuja, (2016) “Digital Marketing”, Oxford University Press. London.
2. Ryan Deiss & Russ Henneberry, (2017) “Digital Marketing”, John Wiley and Sons Inc. Hoboken.
3. Alan Charlesworth, (2014), “Digital Marketing - A Practical Approach”, Routledge, London.
4. Simon Kingsnorth, Digital Marketing Strategy, (2022) “An Integrated approach to Online Marketing”, Kogan Page Ltd. United Kingdom.
5. Maity Moutusy, (2022) “Digital Marketing” 2nd Edition, Oxford University Press, London.

Web references:

1. <https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf>
2. <https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/teaching-tips/educational-technologies/all/gamification-and-game-based-learning>
3. <https://journals.ala.org/index.php/ltr/article/download/6143/7938>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	2	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	2	3	2	3	3	2

CO4	3	3	2	2	3	3	3	3	3
CO5	3	3	1	3	3	2	3	3	2

High – 3

Medium – 2

Low – 1

M.Com. (General)

First Year Core – III

Semester I

BANKING AND INSURANCE

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	BANKING AND INSURANCE		6	-	-	-	4	6	25	75	100

Learning Objectives	
1	To understand the evolution of new era banking
2	To explore the digital banking techniques
3	To analyse the role of insurance sector
4	To evaluate the mechanism of customer service in insurance and the relevant regulations
5	To analyse risk and its impact in banking and insurance industry

Course Units

<p>UNIT I (18 hrs)</p> <p>Introduction to Banking</p> <p>Banking: Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking. Digital Banking – Electronic Payment Systems– Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT – RTGS –VSAT–SFMS–SWIFT.</p>
<p>UNIT II (18 hrs)</p> <p>Contemporary Developments in Banking</p> <p>Distributed Ledger Technology – Blockchain: Meaning - Structure of Block Chain -</p>

Types of Block Chain - Differences between DLT and Blockchain - Benefits of Blockchain and DLT - Unlocking the potential of Blockchain –Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking - Importance of AI in banking - Banking reimagined with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking.

UNIT III (18 hrs)

Indian Insurance Market

History of Insurance in India – Definition and Functions of Insurance –Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organisation – Insurance organization structure. Insurance Intermediaries: Insurance Broker – Insurance Agent – Surveyors and Loss Assessors - Third Party Administrators (Health Services) – Procedures – Code of Conduct.

UNIT IV (18 hrs)

Customer Services in Insurance

Customer Service in Insurance – Quality of Service - Role of Insurance Agents in Customer Service - Agent’s Communication and Customer Service –Ethical Behaviour in Insurance – Grievance Redressal System in Insurance Sector –Integrated Grievance Management System – Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines.

UNIT V (18 hrs)

Risk Management

Risk Management and Control in banking and insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk.

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Relate the transformation in banking from traditional to new age	K2
CO 2	Apply modern techniques of digital banking	K3

CO 3	Evaluate the role of insurance sector	K5
CO 4	Examine the regulatory mechanism	K4
CO 5	Assess risk mitigation strategies	K5

<p>Books for study:</p> <ol style="list-style-type: none"> 1. Indian Institute of Banking and Finance (2021), “Principles & Practices of Banking”, 5th Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh. 2. Mishra M N & Mishra S B, (2016), “Insurance Principles and Practice”, 22nd Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh. 3. Emmett, Vaughan, Therese Vaughan M., (2013), “Fundamentals of Risk and Insurance”, 11th Edition, Wiley & Sons, New Jersey, USA. 4. Theo Lynn , John G. Mooney, Pierangelo Rosati, Mark Cummins (2018), Disrupting Finance: FinTech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, NewYork (US)
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<p>Web references:</p> <ol style="list-style-type: none"> 1. https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology 2. https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20PDF.pdf 3. https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
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CO1	2	2	1	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3
CO3	2	2	1	2	2	2	2	3	2

CO4	3	2	2	1	2	2	2	3	2
CO5	3	3	1	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

M.Com. (General)

First Year

Elective –I A

Semester I

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT		6	-	-	-	4	6	25	75	100

Learning Objectives	
1.	To become familiar with various Investment avenues and Portfolio Construction
2.	To understand the Equity Shares, Preference Shares and Bonds valuation models
3.	To learn about long-term and short-term investment analysis tools.
4.	To analyse with Portfolio theories.
5.	To gain knowledge in Portfolio performance methods.

Course Units

<p>UNIT I (18 hrs)</p> <p>Investment and Portfolio Management</p> <p>Investment – Meaning – Nature and scope of Investment – Investment vs Speculation – Type of Investors – Investment Avenues – Factors influencing the investment choice – Portfolio Management: Meaning and significance, Active Vs. Passive portfolio management - Strategic Vs. Tactical asset allocation - Factors Affecting Investment Decisions in Portfolio Management.</p>
<p>UNIT II (18 hrs)</p> <p>Valuation of Securities</p>

Bond: Introduction – Reasons for issuing Bonds –Features of Bond – Types of Bonds – Determinants of bond safety –Bond Prices, Yields and Interest Rates –Measuring Price Volatility of Bonds–Macaulay Duration and Modified Duration - Preference Shares: Introduction – Features of Preference Shares – Preference Shares Yield – Holding Period Return – Yield to Call –Concept of Present Value – Equity Share Valuation Models.

UNIT III (18 hrs)

Fundamental Analysis and Technical Analysis

Fundamental Analysis: Objectives – Economic Analysis, Industry Analysis, Company Analysis –Technical Analysis: Meaning– Assumptions – Pros and cons of technical analysis–Differences between fundamental analysis and technical analysis – Dow Theory – Types of Charts – Chart Patterns – Trend Analysis – Support Line and Resistance Line – Volume Analysis – Indicators and Oscillators – Simple Moving Average – Exponential Moving Average – Relative Strength Index – Bollinger Band – Elliott Wave Theory.

UNIT IV (18 hrs)

Efficient Market Hypothesis

Efficient Market Hypothesis – Markowitz Model, Arbitrage Pricing Theory – Sharpe’s Single index portfolio selection method – Capital Asset Pricing Model (CAPM).

UNIT V (18 hrs)

Portfolio Performance Evaluation

Portfolio Performance Evaluation – Meaning - Need for Evaluation - Methods of calculating Portfolio return - Sharpe’s Ratio - Treynor’s Ratio - Jensen’s Differential Returns - Portfolio Revision - Need for Portfolio Revision - Formula Plans.

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Examine investment options and structure a portfolio	K4
CO 2	Assess the value of Equity Shares, Preference Shares and Bonds	K5
CO 3	Examine stock performance through fundamental and technical analysis	K4

CO 4	Examine the various Portfolio Theories.	K4
CO 5	Evaluate the portfolio performance.	K5

<p>Books for study:</p> <ol style="list-style-type: none"> 1. Prasanna Chandra (2021), “Investment Analysis and Portfolio Management”, 6th Edition, McGraw Hill, Noida, UP 2. Rustagi RP (2022), “Investment Analysis and Portfolio Management”, 5th Edition, Sultan Chand & Sons, New Delhi 3. Bhalla V.K. (2019), “Investment Management”, 19th Edition, S.Chand& Co. Ltd., New Delhi
<p>Books for reference:</p> <ol style="list-style-type: none"> 1. Donald E. Fischer, Ronald J. Jordan, Ashwini. K. Pradhan (2018), “Security Analysis Portfolio Management”, 7th Edition, Pearson Publication Pvt.Ltd., India, Noida 2. Avadhani V.A. (2016), “Securities Analysis and Portfolio Management”, 12th Edition, Himalaya Publishing House, Mumbai 3. Ranganathan M. and Madhumathi R (2012), “Security Analysis and Portfolio Management”, 2nd Edition., Pearson Education India Pvt Ltd, Noida 4. Punithavathy Pandian (2019), “Securities Analysis and Portfolio Management”, Himalaya Publishing House, Mumbai 5. Subrata Mukherjee (2021), “Security Analysis and Portfolio Management”, S.Chand& Co. Ltd, New Delhi
<p>Web references:</p> <ol style="list-style-type: none"> 1. https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_SAPM_Lecture_Notes.pdf 2. https://www.studocu.com/in/document/galgotias-university/equity-portfolio-management/portfolio-management-lecture-notes-1-10/17701348 3. https://www.educba.com/fundamental-analysis-vs-technical-analysis

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	1	3	2	3	2	2	3
CO2	3	3	1	3	2	3	2	3	2
CO3	3	3	2	3	2	3	2	3	2
CO4	2	3	1	3	2	2	2	3	2
CO5	3	3	1	3	2	2	2	3	2

High – 3

Medium – 2

Low – 1

M.Com. (General)

First Year

Elective – I B

Semester I

OPERATIONS RESEARCH

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	OPERATIONS RESEARCH		6	-	-	-	4	6	25	75	100

Learning Objectives	
1	To outline the fundamentals of Operations Research
2	To use OR models for problem solving
3	To examine the role of sequencing and game theory
4	To design and apply network analysis
5	To apply modelling techniques

Course Units

<p>UNIT I (18 hrs)</p> <p>Introduction and Linear Programming Problem</p> <p>Introduction to Operations Research – Uses and Limitations – Linear Programming Problem: Formulation, Solving LPP: Graphical method, Simplex method, the Big-M Method.</p>
<p>UNIT II (18 hrs)</p> <p>Transportation and Assignment Problems</p> <p>Transportation problem: Introduction – Assumptions – Formulation of Transportation models – Basic feasible solution (North-West Corner Method, Least Cost Method, Vogel’s Approximation Method) – Optimal solution (Stepping-Stone Method, Modified Distribution Method) – Degeneracy in Transportation problem. Assignment Problem: Introduction – Comparison with the Transportation problem – Formulation of assignment</p>

problems - The Hungarian method of solution.

UNIT III

(12 hrs)

Sequencing and Game Theory

Sequencing problem: Introduction – Assumptions – Processing of n jobs through one machine – Processing n jobs through two machines – Processing of n jobs through three machines. Game Theory: Introduction – Rules for Games theory – Two person zero sum game without saddle point – Mixed strategies (2xn games, mx2 games) – Graphical method (2xn, mx2 games).

UNIT IV

(12 hrs)

Replacement and Network Analysis

Replacement: Introduction – Individual replacement problems – Group replacement problems. Network Analysis: PERT and CPM.

UNIT V

(12 hrs)

Decision Tree Analysis and Queuing Theory

Decision Tree analysis – Queuing: Introduction – Applications of queuing models, Waiting time and idle time costs – Single channel Poisson arrivals with Exponential Service, Infinite population model.

Theory 20% Problems 80%

Course outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Apply Linear Programming	K3
CO 2	Identify models for problem solving	K3
CO 3	Apply sequencing and game theory	K3
CO 4	Apply network analysis to enhance effectiveness	K3
CO 5	Examine the models for decision making	K4

Books for study:

1. Gupta P.K and Hira D.S.,(2022) “Operations Research”, 7th Edition, S.Chand, Noida (UP).
2. Kapoor V.K., (2014) “Operations Research”, 9th Edition, Sultan Chand, New Delhi.
3. Natarajan, Balasubramani and Tamilarasi, (2014) “Operations Research”, 2nd Edition, Pearson Education India, Noida.
4. Kothari C.R.,(2022) “An Introduction to Operational Research”, 3rd Edition, S.Chand, Noida (UP)

Books for reference:

1. Tulsian P.C. and Bharat Tulsian, (2022) “Fundamentals of Operations Research(Theory and Practice)”, 3rd Edition, S. Chand, Noida (UP).
2. Sharma J.K.,(2016) “Operations Research”, 6th Edition, Lakshmi Publications, Chennai.
3. Nagarajan N.,(2017) “Text Book of Operations Research: A Self Learning Approach”, New Age Publications, Chennai.
4. Rina Rani Rath,(2021) “Operations Research”, 2nd Edition, Bhavya Books, New Delhi.

Web references:

- 1) <https://www.bbau.ac.in/dept/UIET/EMER-601%20Operation%20Research%20Queueing%20theory.pdf>
- 2) [https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-06-34_OPERATIONS%20RESEARCH%20TECHNIQUES\(20MAT22C5\).pdf](https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-06-34_OPERATIONS%20RESEARCH%20TECHNIQUES(20MAT22C5).pdf)
- 3) <https://repository.up.ac.za/bitstream/handle/2263/25427/02chapter3.pdf?sequence=3>
- 4) <https://hbr.org/1964/07/decision-trees-for-decision-making>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	2	3	3	2	2	3	3
CO 2	3	3	1	3	3	3	3	3	3
CO 3	3	3	1	3	3	2	3	3	2
CO 4	3	3	2	3	3	3	3	3	3
CO 5	3	3	1	3	3	2	3	3	2

High – 3

Medium – 2

Low – 1

M.Com. (General)**First Year****Elective –II A****Semester I****LABOUR LAWS**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	LABOUR LAWS		6	-	-	-	4	6	25	75	100

Learning Objectives	
1.	To Understand the provisions of Trade Unions Act
2.	To gain knowledge on various measures and provisions relating to employees as per the Factories Act and Equal Remuneration Act
3.	To become familiar with compensation payable to workmen under different situations and understand the provisions of the Employees State Insurance Act
4.	To learn different provisions relating to payment of wages and minimum wages to employees
5.	To understand employee welfare measures with respect to provident fund, gratuity and bonus

Course Units**UNIT I (18 hrs)****Introduction and The Trade Unions Act, 1926**

Labour legislations: Origin – Nature – Scope – Need – Objectives – Principles – Labour policy and its special features – Constitution as the basis for labour legislation – The Trade Unions Act, 1926: Definition – Objectives – Deficiencies – Registration of trade union – Cancellation of registration and appeal – Duties and obligations – Rights and privileges – Dissolution.

UNIT II (18 hrs)**The Factories Act, 1948 and Equal Remuneration Act, 1976**

The Factories Act, 1948: Objects – Definition – Licensing and Registration of factories – Inspecting staff – Health, safety and welfare measures – Provisions relating to hazardous processes – Working hours – Holidays – Annual leave - Employment of women and young persons.

Equal Remuneration Act – Payment of remuneration at equal rates to men and women workers – Advisory committee – Offences and penalties.

UNIT II (18 hrs)**The Workmen's Compensation Act, 1923 and The Employees' State Insurance Act, 1948**

The Workmen's Compensation Act, 1923: Definitions – Objectives – Disablement – Employer's liability for compensation – Amount of compensation – Disbursement of compensation – Notice and claims – Penalties – The Employees' State Insurance Act 1948: Objects – Definitions – Administration of ESI Scheme – ESI Fund – ESI Corporation - Medical benefit council – Benefits under the Act – ESI court.

UNIT IV (18 hrs)**The Payment of Wages Act, 1936 and The Minimum Wages Act, 1948**

The Payment of Wages Act, 1936: Object and Scope – Definition – Procedure regarding payment of wages – Deduction from wages – Mode of payment of wages.

The Minimum Wages Act, 1948: Objects - Scope – Definition – Items to be included in the minimum wages – Fixation and revision of minimum wages – Norms to be followed in the payments of minimum wages.

UNIT V (18 hrs)**The Provident Fund and Miscellaneous Provision Act, 1952, The Payment of Gratuity Act, 1972 and The Payment of Bonus Act, 1965**

Provident Fund and Miscellaneous Provision Act, 1952: Definitions – Scope – Nature – Objects – Various schemes – The Payment of Gratuity Act, 1972: Definitions – Scope – Conditions and circumstances of payment - Wages for computing gratuity – Maximum gratuity – Nomination – Penalties – The Payment of Bonus Act: Applicability of the Act – Eligibility and rate of Bonus – Allocable surplus and available surplus - Set and set off – Offences and penalties.

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Recall the basic labour legislations pertaining to Trade Unions	K1
CO 2	Explain various provisions of the Factories Act and Equal Remuneration Act	K2
CO 3	Assess provisions relating to the workmen's compensation and state insurance.	K5
CO 4	Examine provisions relating to payment of wages and minimum wages.	K4
CO 5	Explain the provisions of provident fund, gratuity and bonus schemes.	K2

<p>Books for study:</p> <ol style="list-style-type: none"> 1. Mishra S.N. (2018), “Labour & Industrial Laws”, 29thEdition, Central Law Publications, Classic Edition, Allahabad, UP. 2. Srivastava S C (2022), “Industrial Relations and Labour Laws”, 8thEdition., Vikas Publishing, New Delhi 3. Tripathi PC, Gupta CB, Kapoor ND (2020), “Industrial Relations and Labour Laws”, 6thEdition., Sultan Chand & Sons, New Delhi
<p>Books for reference:</p> <ol style="list-style-type: none"> 1. Sinha P.R.N., Sinha InduBala, Shekhar Seema Priyadarshini (2017), “Industrial Relations, Trade Unions and Labour Legislation”, 3rdEdition., Pearson Education India Pvt. Ltd., Noida 2. Piyali Ghosh, Shefali Nandan (2017), “Industrial Relations and Labour Laws”, 1stEdition, McGraw Hill, Noida 3. Sharma J.P. (2018), “Simplified Approach to Labour Laws”, 5thEdition., Bharat LawHouse Pvt. Ltd.
<p>Web references:</p> <ol style="list-style-type: none"> 1. https://www.icsi.edu/media/webmodules/Labour_Laws_&_Practice.pdf 2. https://www.icsi.edu/media/webmodules/LabourLaws&Practice_June_2020.pdf

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	1	3	3	2	1	3	1	1	3
CO2	1	3	3	2	1	3	1	1	3
CO3	1	3	3	3	1	3	1	1	3
CO4	1	3	3	3	2	3	2	1	3
CO5	1	3	3	3	1	3	1	1	3

High – 3

Medium – 2

Low – 1

M.Com.(General)**First Year****Elective – II B****Semester I****STRATEGIC HUMAN RESOURCE MANAGEMENT**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	STRATEGIC HUMAN RESOURCE MANAGEMENT		6	-	-	-	4	6	25	75	100

Learning Objectives	
1	To appreciate the importance of HRM as a field of study and as a central management function
2	To understand the implication of HRM on Government regulations and corporate decisions
3	To analyse the key elements of the HR functions
4	To gain knowledge about the elements, key concepts and terminology of HRM
5	To apply the principles and techniques of HRM to the discussion of major personnel issues in case studies.

Course Units

<p>UNIT I (18 hrs)</p> <p>Introduction to SHRM</p> <p>SHRM- Meaning, Features, Evolution, Objectives, Advantages, Barriers to SHRM, SHRM v/s Traditional HRM, Steps in SHRM, Roles in SHRM: Top Management, Front-line Management, HR - Changing Role of HR Professionals.</p>
<p>UNIT II (18 hrs)</p> <p>Models of SHRM</p> <p>Models of SHRM – High Performance Working Model, High Commitment Management Model, High Involvement Management Model - HR Environment – Environmental trends and HR Challenges -Linking SHRM and Business Performance.</p>

UNIT III (18 hrs)**Strategic Planning and Compensation**

Resourcing Strategy: Meaning and Objectives - Strategic HR Planning: Meaning, Advantages, Interaction between Strategic Planning and HRP, Managing HR Surplus and Shortages, Strategic Recruitment and Selection: Meaning and Need - Strategic Human Resource Development: Meaning, Advantages and Process - Strategic Compensation as a Competitive Advantage - Rewards Strategies: Meaning, Importance - Employee Relations Strategy, Retention Strategies, Strategies for Enhancing Employee Work Performance.

UNIT IV (18 hrs)**Human Resource Policies**

Human Resource Policies – Meaning, Features, Purpose of HR Policies, Process of Developing HR Policies, Factors affecting HR Policies, Areas of HR Policies in Organisation, Requisites of Sound HR Policies – Recruitment, Selection, Training and Development, Performance Appraisal, Compensation, Promotion, Outsourcing, Retrenchment, Barriers to Effective Implementation of HR Policies and Ways to Overcome these Barriers.

UNIT V (18 hrs)**Latest trends in Strategic HRM**

Mentoring - Employee Engagement – Meaning, Factors Influencing Employee Engagement, Strategies for Enhancing Employee Engagement - Competency based HRM: Meaning, Types of Competencies and Benefits of Competencies for Effective Execution of HRM Functions -Human Capital Management: Meaning and Role - New Approaches to Recruitment – Employer Branding.

Course outcomes:

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Recall the fundamentals of strategic Human Resource Management	K1
CO 2	Examine the conceptual framework of strategic Human Resource Management Models	K4
CO 3	Apply the knowledge of various strategies in Human Resource Management in the corporate arena	K3
CO 4	Illustrate drafting of HR policies	K2
CO 5	Analyse the latest trend in the strategic HumanResource Management.	K4

<p>Books for study:</p> <ol style="list-style-type: none"> 1. Mathur, SP Strategic Human Resource Management 1st Edition 2015, New Age International (P) Ltd Publishers, New Delhi. 2. Catherine Truss, David Mankin & Clare Kelliher (2014), “Strategic Human Resource Management”, Oxford University Press, India. 3. Anuradha Sharma and Aradhana Khandekar (2006), “Strategic Human Resource Management: An Indian Perspective”, Sage Publications Pvt. Ltd, New Delhi.
<p>Books for reference:</p> <ol style="list-style-type: none"> 1. Jean M Phillips & Stan M Gully, “Strategic staffing”, Pearson International Edition, India. 2. Ananda Das Gupta (2021), “Strategic Human Resource Management - Formulating and Implementing HR Strategies for a Competitive Advantage”, Productivity Press; 1st edition, Routledge
<p>Web references:</p> <ol style="list-style-type: none"> 1. https://emeritus.org/in/learn/what-is-strategic-human-resource-management-shrm/ 2. https://www.shrm.org/resourcesandtools/tools-and-samples/toolkits/pages/practicingsstrategicichumanresources.aspx 3. https://www.cegid.com/en/blog/5-steps-for-developing-and-implementing-an-effective-hr-strategy-in-2021/ 4. https://www.managementstudyhq.com/hrm-evaluation-approaches.

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	3	3	3	2	3	2	3
CO 2	3	3	3	3	3	2	3	2	3
CO 3	3	3	3	3	3	2	3	2	3
CO 4	3	3	3	3	3	2	3	2	3
CO 5	3	3	3	3	3	2	3	2	3

High – 3

Medium – 2

Low – 1

M.Com. (General)**First Year****Core – IV****Semester II****STRATEGIC COST MANAGEMENT**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	STRATEGIC COST MANAGEMENT		6	-	-	-	5	6	25	75	100

Learning Objectives	
1	To analyse the aspects of strategic and quality control management
2	To analyse and select cost control techniques
3	To apply activity based costing for decision making
4	To utilise transfer pricing methods in cost determination
5	To apply cost management techniques in various sectors

Course Units

<p>UNIT I (18 hrs)</p> <p>Introduction to Strategic Cost Management</p> <p>Introduction to Strategic Cost Management (SCM) – Need for SCM – Differences between SCM and Traditional Cost Management - Value Chain Analysis: Meaning and steps - Quality Cost Management: Meaning of Quality and Quality Management – Cost of Quality –Indian Cost Accounting Standard 21 on Quality Control - Introduction to Lean System – Benefits of Lean System – Just in Time (JIT) – Kaizen Costing.</p>
<p>UNIT II (18 hrs)</p> <p>Cost Control and Reduction</p> <p>Cost Management Techniques: Cost Control: Meaning and Prerequisites - Cost Reduction: Meaning and Scope – Differences between Cost control and cost reduction -</p>

Pareto Analysis: Meaning, importance and applications - Target Costing: Meaning, steps and Principles – Life Cycle Costing: Meaning, Strategies for each stage of product life cycle, Benefits – Learning Curve: Meaning, Learning curve ratio and applications.
UNIT III (18 hrs) Activity Based Cost Management Activity Based Cost Management: Concept, Purpose, Stages, Benefits, Relevance in Decisionmaking and its Application in Budgeting – Practical problems.
UNIT IV (18 hrs) Transfer Pricing Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost, Market price on transfer price, Negotiated pricing and Pricing based on opportunity costs – Practical Problems.
UNIT V (18 hrs) Cost Management in Agriculture and IT sector Agriculture Sector: Features, Cost Structure, Cost Management, Tools to measure the performance, Minimum Support Price and International Perspective – Information Technology Sector: Features, Cost Structure, Cost Management and International Perspective.
Theory 20% Problems 80%

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
1	Explain strategic cost management and QC	K2
2	Choose the appropriate technique for cost control	K3
3	Make use of activity based costing in practice	K3
4	Choose transfer pricing methods to solve problems	K3
5	Construct cost structure for Agriculture and IT sector	K3

<p>Books for study:</p> <ol style="list-style-type: none"> 1. Ravi M Kishore (2018), “Strategic Cost Management”, 5th Edition, Taxmann Publications Pvt. Ltd, New Delhi. 2. Bandgar P. K., (2017), “Strategic Cost Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai. 3. Sexena V. K., (2020), “Strategic Cost Management and Performance Evaluation”, 1st Edition, Sultan Chand & Sons, New Delhi.
<p>Books for reference:</p> <ol style="list-style-type: none"> 1. John K Shank and Vijay Govindarajan (2008), Strategic Cost Management, Simon & Schuster; Latest edition, UK 2. Jawahar Lal, (2015), “Strategic Cost Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.) 3. Arora M. N., (2021), “A Text Book of Cost and Management Accounting”, 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
<p>Web references:</p> <ol style="list-style-type: none"> 1. https://www.accountingtools.com/articles/strategic-cost-management.html#:~:text=Strategic%20cost%20management%20is%20the,it%20or%20have%20no%20impact. 2. https://ca-final.in/wp-content/uploads/2018/09/Chapter-4-Cost-Management-Techniques.pdf 3. https://resource.cdn.icai.org/66530bos53753-cp5.pdf

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	2	3
CO5	3	3	1	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

M.Com. (General)**First Year****Core – V****Semester II****CORPORATE ACCOUNTING**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	CORPORATE ACCOUNTING		6	-	-	-	5	6	25	75	100

Learning Objectives	
1	To understand the accounting treatment for issue of shares
2	To determine profits for fire and marine insurance
3	To prepare consolidated financial statements
4	To account for price level changes
5	To adopt financial reporting standards

Course Units

<p>UNIT 1 (18 hrs)</p> <p>Issue of Shares and Final Accounts of Companies</p> <p>Issue of Shares: ESOPs - ESPS - Sweat Equity Shares - Book Building- Buy-back of Shares - Conversion of debentures into shares - Final accounts of Companies as per Schedule III of the Companies Act, 2013 – Managerial remuneration.</p>
<p>UNIT II (18 hrs)</p> <p>Insurance Company Accounts</p> <p>Insurance Company Accounts: Types of Insurance - Final accounts of life assurance Companies- Ascertainment of profit- Valuation Balance Sheet-Final accounts of Fire, Marine and miscellaneous Insurance Companies.</p>
<p>Unit III (18 hrs)</p> <p>Consolidated financial statements</p> <p>Consolidated financial statements as per AS 21: Consolidated Profit and Loss Account– Minority interest – Cost of control – Capitalreserve – Inter-company holdings –Preparation of consolidated Balance Sheet.</p>

UNIT IV (18 hrs)**Contemporary Accounting Methods**

Accounting for price level changes – Social responsibility accounting – Human resource accounting - Forensic Accounting.

UNIT V (18 hrs)**Financial reporting**

Financial reporting: Meaning, Objectives, Characteristics – Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20) – Corporate Social Responsibility: Meaning, Key provisions of Companies Act, 2013, Accounting for CSR expenditure, Reporting of CSR, Presentation and disclosure in the financial statements.

Theory 20% Problems 80%

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO1	Determine profit and financial position by preparing financial statements of companies as per schedule III of Companies Act, 2013	K5
CO2	Apply the provisions of IRDA Regulations in the preparation of final accounts of Life Insurance and General Insurance Companies.	K3
CO3	Determine the overall profitability and financial position by preparing consolidated financial statements of holding companies in accordance with AS 21.	K5
CO4	Analyse contemporary accounting methods	K4
CO5	Examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013 with respect to Corporate Social Responsibility	K4

Books for study:

1. Gupta R. L. & Radhaswamy M. (2021), "Corporate Accounting – Volume I & II", 14th Edition, Sultan Chand & Sons, New Delhi.
2. Maheshwari S. N., Sharad K. Maheshwari & Suneel K. Maheshwari, (2022), "Advanced Accountancy - Volume I & II", 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
3. Jain S. P., Narang K. L., Simmi Agrawal and Monika Sehgal (2019),

“Advanced Accountancy - Corporate Accounting – Volume - II”, 22nd Edition, Kalyani Publishers, New Delhi.

4. Reddy T. S. & Murthy A., (2022), “Corporate Accounting – Volume I & II”, 17th Edition, Margham Publications, Chennai.

Books for reference:

1. Arulanandam M.A & Raman K.S., (2021), “Advanced Accounting (Corporate Accounting – II)”, 8th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
2. Shukla M C, Grewal T S and Gupta S C, (2022), “Advanced Accounts Volume II”, 19th Edition, Sultan Chand & Sons, New Delhi.
3. Gupta R. L., (2022), “Problems and Solutions in Company Accounts”, 2nd Edition, Sultan Chand & Sons, New Delhi.

Web references:

1. <https://resource.cdn.icai.org/66550bos53754-p1-cp9.pdf>
2. <https://resource.cdn.icai.org/66545bos53754-p1-cp4.pdf>
3. <https://resource.cdn.icai.org/66638bos53803-cp1.pdf>
4. <http://ppup.ac.in/download/econtent/pdf/MBA%201st%20sem%20Lecture%20note%20on%20forensic%20accounting%20by%20Anjali.pdf>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	2	3	3	3	3	3	3
CO 2	3	3	3	3	2	3	2	3	3
CO 3	3	3	2	3	3	3	3	3	3
CO 4	3	3	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

M.Com. (General)**First Year****Core – VI****Semester II****SETTING UP OF BUSINESS ENTITIES**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	SETTING UP OF BUSINESS ENTITIES		6	-	-	-	4	6	25	75	100

Learning Objectives	
1	To understand the startup landscape and its financing
2	To analyse the formation and registration of Section 8 company
3	To outline the concept of LLP and business collaboration
4	To understand the procedure for obtaining registration and license
5	To create awareness about the legal compliances governing business entities

Course Units

UNIT I	(18 hrs)
Startups in India	
Types of business organisations –Factors governing selection of an organisation - Startups – Evolution – Definition of a Startup – Startup landscape in India – Startup India policy – Funding support and incentives – Indian states with Startup policies – Exemptions forstartups – Life cycle of a Startup – Important points for Startups – Financing options available for Startups – Equity financing – Debt financing – Venture capital financing – IPO – Crowd funding – Incubators - Mudra banks –Successful Startups in India.	
UNIT II	(18 hrs)
Not-for-Profit Organisations	
Formation and registration of NGOs – Section 8 Company – Definition – Features – Exemptions – Requirements of Section 8 Company – Application for incorporation – Trust: Objectives of a trust – Persons who can create a trust – Differences between a public and private trust – Exemptions available to trusts – Formation of a trust - Trust deed –Society – Advantages – Disadvantages – Formation of a society – Tax exemption	

to NGOs.	
UNIT III	(18 hrs)
Limited Liability Partnership and Joint Venture	
Limited Liability Partnership: Definition – Nature and characteristics – Advantages and disadvantages – Procedure for incorporation – LLP agreement – Annual compliances of LLP-Business collaboration: Definition – Types –Joint venture: Advantages and disadvantages – Types – Joint venture agreement - Successful joint ventures in India– Special Purpose Vehicle – Meaning – Benefits – Formation.	
UNIT IV	(18 hrs)
Registration and Licenses	
Registration and Licenses: Introduction – Business entity registration – Memorandum of Association, Articles of Association and other relevant documents - Mandatory registration – PAN – Significance – Application and registration of PAN – Linking of PAN with Aadhar –TAN – Persons liable to apply for TAN – Relevance of TAN – Procedure to apply for TAN –GST: Procedure for registration – Registration under Shops and Establishment Act –MSME registration – Clearance from Pollution Control Board – FSSAI registration and license – Trade mark, Patent and Design registration.	
UNIT V	(18 hrs)
Environmental Legislations in India	
Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act, 1986: Prevention, control and abatement of environmental pollution - The Water (Prevention And Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution - Penalties and Procedure- The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards for The Prevention and Control of Air Pollution - Powers And Functions - Prevention and Control of Air Pollution - Penalties and Procedure.	

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Compare the various avenues of acquiring finance to setup a	K2

	business entity	
CO 2	Recall the legal requirements for Section 8 Company	K1
CO 3	Examine the provisions for LLP and joint venture	K4
CO 4	Analyse the registration and licensing procedure	K4
CO 5	Examine the compliance of regulatory framework regarding environment	K4

Books for study:

1. Kailash Thakur, (2007) “Environment Protection Law and Policy in India”, 2nd Edition, Deep & Deep Publication Pvt. Ltd., New Delhi.
2. Avtar Singh, (2015), “Intellectual Property Law”, Eastern Book Company, Bangalore
3. Zad N.S and Divya Bajpai, (2022) “Setting up of Business Entities and Closure” (SUBEC), Taxmann, Chennai
4. Amit Vohra & Rachit Dhingra (2022) “Setting Up Of Business Entities & Closure”, 6th Edition, Bharath Law House, New Delhi

Books for reference:

1. Setting up of Business Entities and Closure (2021), Module 1, Paper 3, The Institute of Company Secretaries of India, MP Printers, Noida
2. The Air (Prevention and Control of Pollution) Act, 1981, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
3. The Water (Prevention and Control of Pollution) Act, 1974, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
4. Cliff Ennico, (2005) “Small Business Survival Guide Starting Protecting and Securing your Business for Long-Term Success”, Adams Media, USA
5. Daniel Sitarz, (2011) “Sole Proprietorship: Small Business Start-up Kit”, 3rd Edition, Nova Publishing, USA

Web references:

1. https://www.icsi.edu/media/webmodules/FINAL_FULL_BOOK_of_EP_SBEC_2018.pdf
2. https://www.mca.gov.in/MinistryV2/incorporation_company.html 3)
3. <https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20Partnership%20Act,%202008.pdf>
4. <https://legislative.gov.in/sites/default/files/A1999-48.pdf>
5. https://www.indiacode.nic.in/bitstream/123456789/6196/1/the_environment_protection_act%2C1986.pdf

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	3	3	3	3	1	3
CO2	3	2	2	3	2	3	2	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3

M.Com. (General)**First Year****Elective – III A****Semester II****BUSINESS ETHICS AND CORPORATE SUSTAINABILITY**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	BUSINESS ETHICS AND CORPORATE SUSTAINABILITY		4	-	-	-	3	4	25	75	100

Learning Objectives	
1.	To understand the concept and importance of business ethics
2.	To enable ethical decision making based on various theories
3.	To gain knowledge on moral issues relating to business, marketing, advertising, finance, HR and environmental protection
4.	To understand the concepts of corporate sustainability
5.	To analyse sustainability information and prepare reports

Course Units**UNIT I****(12 hrs)****Introduction to Business Ethics**

Business Ethics- Meaning and Definition of Business Ethics - Nature of Business Ethics - Role and importance of Business Ethics and values in Business - Causes of unethical behaviour - Ethical issues.

UNIT II (12 hrs)**Ethical Theories**

Ethical Decision Making -Decision Making (Normal Dilemmas and problems) -

Application of Ethical Theories in Business - Traditional Ethical Theories - Utilitarianism, - Ethical Egoism - Ethics of Duties - Normative Theories of Business Ethics - Stakeholder Theory - Stockholder Theory - Lawrence Kohlberg's Theory Model Development.

Unit III (12 hrs)

Moral Issues in Business

Moral Issues in Business - Importance of moral issues and reasoning - Whistle Blowing- Kinds of Whistle Blowing - Ethical issues in functional areas of business.

Marketing and Advertising - Truth in Advertising- Manipulation – Coercion-Trade Secrets- Corporate disclosure-Insider trading.

Finance -Fairness' and efficiency in Financial Market – Greenmail-Golden Parachute.

HR: Workers Rights and Duties - Work place Safety - Sexual Harassment-Equal Employment Opportunity- Preferential hiring.

Environmental Protection - Safety and acceptable risk- Environmental Harm, Pollution and its Control– Product Safety and Corporate Liability.

UNIT IV (12 hrs)

Corporate Sustainability

Corporate Sustainability - Concepts of sustainability - Social, Environmental and Economic dimensions -Sustainability in a business context.

Principles of Sustainable Development: History and emergence of the concept of Sustainable Development - Definitions, Environmental issues and crisis, Resource degradation, Greenhouse gases, Desertification, Social insecurity, Industrialization, Globalization and Environment.

UNIT V (12 hrs)

Sustainability Reporting

Sustainability Reporting - Investors, customers, government and media- Disclosing sustainability information – report and website - Transparency and Accountability - One Report movement – Financial and non-financial together - Triple bottom line concept for Sustainable Business - Sustainability Reporting: Flavour of GRI, BRR, BRSR.

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Apply the concepts of business ethics in practice	K3
CO 2	Demonstrate ethical decision making by applying various theories	K2
CO 3	Evaluate moral issues relating to business, marketing, advertising, finance, HR and environmental protection	K5
CO 4	Explain the concepts of corporate sustainability	K2
CO5	Construct reports disclosing sustainability information	K3

Books for study:

1. MuraleedharanK P and SatheeshE K (2021), “Fernando’s Business Ethics and Corporate Governance”, 3rdEdition.,Pearson IndiaEducation Services Pvt. Ltd, Noida
2. John G. Cullen (2022), “Business, Ethics and Society: Key Concepts, Current Debates and Contemporary Innovations”, Sage Publications Pvt. Ltd, New Delhi
3. KhankaS S (2013), “Business Ethics and Corporate Governance (Principles and Practice)”, 1stEdition, S.Chand& Co. Ltd., New Delhi

Books for reference:

1. ICSI Study Material, “Governance, Risk Management, Compliances and Ethics”, New Delhi
2. David Chandler (2016), “Strategic Corporate Social Responsibility: Sustainable Value Creation”, 4th Edition., Sage Publications Pvt. Ltd, New Delhi
3. Mandals K (2017), “Ethics in Business and Corporate Governance”, 2ndEdition., McGraw Hill Education, India

Web references:

1. <https://www.icsi.edu/media/website/BUSINESS%20MANAGEMENT%20ETHICS%20&%20ENTREPRENEURSHIP.pdf>
2. <https://ddceutkal.ac.in/Syllabus/BECG-MBA.pdf>
3. <https://sdgs.un.org/topics/desertification-land-degradation-and-drought>
4. https://sdgs.un.org/sites/default/files/documents/1387bp_ccInNSDS.pdf
5. <https://wedocs.unep.org/handle/20.500.11822/9435>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	2	2	3	2	1	3
CO2	3	3	3	2	2	3	2	1	3
CO3	3	3	3	2	2	3	2	1	3
CO4	2	2	2	3	3	3	3	3	3
CO5	2	2	2	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

M.Com. (General)
Elective – III B
AUDIT AND DUE DILIGENCE

First Year

Semester II

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	AUDIT AND DUE DILIGENCE		4	-	-	-	3	4	25	75	100

Learning Objectives	
1	To understand different types of audit
2	To gain knowledge on secretarial audit
3	To understand the basics of due diligence
4	To analyse different types of due diligence
5	To understand due diligence for take overs and due diligence report

Course Units

<p>UNIT I (12 hrs) Introduction to Audit Audit: Meaning – Types of Audit: Corporate Governance Audit: Meaning and scope; Corporate Social Responsibility Audit: Meaning and objectives; Insider Trading Audit: An introduction – Labour Law audit: Meaning, process and benefits – Environment Audit: Meaning and Need – Social Audit: Meaning and implications – Introduction to Takeover Audit.</p>
<p>UNIT II (12 hrs) Secretarial Audit</p>

Secretarial Audit: Meaning – Need – Applicability of Secretarial Audit under Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – The process of Secretarial Audit – Scope and Benefits of Secretarial Audit.

UNIT III (12 hrs)

Introduction to Due Diligence

Due diligence: Meaning, Need, Objectives and Scope – Factors to be considered while conducting due diligence – Process of due diligence – Techniques of due diligence.

UNIT IV (12 hrs)

Types of Due Diligence

Types of Due Diligence: Operational, Strategic, Financial, Technical, Legal, Management, Technical, Environmental, Human Resource.

UNIT V (12 hrs)

Due Diligence for Take overs and Due Diligence Report

Due diligence for Mergers and Amalgamation: Introduction and Process, Preparation of scheme of amalgamation - Due diligence for take overs - Guidance on diligence reporting – Format of diligence report.

Course outcomes:

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Compare different types of audit	K2
CO 2	Assess the provisions relating to secretarial audit	K5
CO 3	Recall the basics of due diligence	K1
CO 4	Explain the various types of due diligence	K2
CO 5	Examine due diligence for take overs and prepare due diligence report	K4

Books for study:

1. Anoop Jain C. S, (2022), “Secretarial Audit, Compliance Management and Due Diligence”, 19th Edition, A J Publications Chennai, Tamilnadu.
2. William J Gole; Paul J Hilger (2009), “Due Diligence, An MA Value Creation”, John

<p>Wiley & Sons, Inc., New Jersey</p> <p>3. Chatterjee B.D (2020), “A Practical Guide to Financial Due diligence”, Bloomsberry Publications, 1st Edition, New Delhi</p> <p>4. Anoop JainC S (2022), “Governance, Risk Management, Compliance and Ethics” 15th Edition, A J Publications, Chennai, Tamilnadu.</p>
<p>Books for reference:</p> <p>1. National Institute of Securities Market (April 2022), “Depository Operations, An educational initiative of SEBI” ,Taxmann Publications, New Delhi</p> <p>2. Peter Howson (2003), “Commercial Due Diligence”, Gower Publications, England</p> <p>3. Justin J Camp (2002), “Venture Capital Due Diligence”, Wiley & Sons, Incorporated, John, New Jersey.</p>
<p>Web references:</p> <p>1. https://www.icsi.edu/media/portals/70/241120123.pdf</p> <p>2. https://www.icsi.edu/media/webmodules/publications/FULL%20BOOK-PP-DD&CCM-PDF%20FILE.pdf</p> <p>3. https://www.sebi.gov.in/legal/regulations/jul-2022/securities-and-exchange-board-of-india-issue-of-capital-and-disclosure-requirements-regulations-2018-last-amended-on-july-25-2022-61425.html</p> <p>4. https://www.icsi.edu/media/webmodules/pcs/GUIDANCE%20NOTE%20ON%20DILIGENCE%20REPORT%20FOR%20BANKS.pdf</p>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	3	3	3	3	2	3
CO2	3	3	3	3	3	3	3	2	3
CO3	3	3	3	3	3	3	3	2	3
CO4	3	3	3	3	3	3	3	2	3
CO5	3	3	3	3	3	3	3	2	3

High – 3

Medium – 2

Low – 1

M.Com. (General)

First Year

Elective – IV A

Semester II

RURAL AND AGRICULTURAL MARKETING

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	RURAL AND AGRICULTURAL MARKETING		4	-	-	-	3	4	25	75	100

Learning Objectives	
1.	To understand the concepts of Rural marketing and its environments.
2.	To understand the buying behaviour of rural consumers
3.	To gain knowledge on strategies relating to rural product, branding, packaging, etc.
4.	To analyse the functioning of food processing industry including distribution and promotion in the rural market.
5.	To understand the principles and functioning of cooperative marketing

Course Units

UNIT I	(12 hrs)
Introduction to Rural marketing	
Rural marketing – Meaning – Definition – Concept and nature of rural marketing – Taxonomy of rural markets – Urban vs Rural marketing – Rural marketing environment – Becoming a successful rural marketer.	
UNIT II	(12 hrs)
Rural buyer behaviour	
Rural buyer behaviour – Aspects of rural buyer behaviour – Rural consumer decision making process – Environmental factors affecting rural consumers – Buyer characteristics	

and innovation adoption – Rural STP approach – Guidelines for effective segmentation and emerging rural market segments.

UNIT III (12 hrs)

Rural product strategy and pricing

Rural product strategy – Rural product classification and decisions – Product innovation strategies – Customer value strategies – Rural branding and packaging strategies – Role of Agricultural Price Commission in India(APC) - Introduction to APC - Basic objectives of the Commission - Determination of Minimum Support Price (MSP) - Non price measures - Minimum support price of selected commodities - Benefit to the farmers - Rationale of support pricing - Limitations of MSP.

UNIT IV (12 hrs)

Food processing industry infrastructure in India

Food processing industry infrastructure in India - Meaning of processing - Advantages of food processing - Processing of agricultural commodities (Wheat, Paddy, Pulses and Oilseeds) – Importance of cold chains - Rural distribution strategy – Rural distribution and logistics – Direct vs Indirect marketing – Organised rural retailing – Types of retail outlets – Rural malls – e-tailing and training for rural retailers – Rural supply chain management – ITC e-choupal – Rural promotion mix – Marketing communication challenge in rural markets.

UNIT V (12 hrs)

Cooperative marketing

Cooperative marketing: Meaning - Role of cooperatives - Structure of cooperative marketing societies - Types of Co-operative marketing societies – Membership – Functioning – Agri export zones – Small Farmers Agri Business Consortium - eNAM – Tamil Nadu State Agricultural Marketing Board.

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Recall the concepts of rural marketing	K1

CO 2	Analyse the buying behaviour of rural consumers	K4
CO 3	Develop the strategies relating to rural product, branding, packaging, etc.	K3
CO 4	Construct distribution and promotional mix in the rural market relating to food processing industry	K3
CO5	Explain the principles and functioning of cooperative marketing	K2

Books for study:

1. Acharya S.S Agarwal N.L., (2019), “Agricultural Marketing in India”, 6th Edition., BS Publishers & Distributors Pvt Ltd, India
2. Ashok M. V (2021), “Emerging Trends in Agricultural Marketing in India”, Brillion Publishing, New Delhi
3. Debarun Chakraborty, Soumya Kanti Dhara, Adrinil Santra (2021), “Rural Marketing in India: Texts and Cases”, Atlantic Publishers and Distributors Pvt Ltd, Chennai

Books for reference:

1. Rahman K S (2019), “Rural Marketing in India”, Himalaya Publishing House, Mumbai
2. Dogra Balram and Karminder Ghuman (2007), Rural Marketing: Concepts and Practices, McGraw Hill Education, Noida

Web references:

1. https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_RM_NOTES_2.pdf
2. <https://www.mbaskool.com/business-concepts/marketing-and-strategy-terms/12992-cooperative-marketing.html>
3. <https://cacp.dacnet.nic.in/content.aspx?pid=32#content>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	2	2	1	2	3	3	3	1	3
CO2	3	3	3	3	3	3	3	1	3
CO3	3	3	3	3	3	3	3	1	3
CO4	3	3	2	3	3	3	3	2	3
CO5	2	2	2	3	3	3	3	1	3

High – 3

Medium – 2

Low – 1

M.Com. (General)**First Year****Elective – IV B****Semester II****LOGISTICS AND SUPPLY CHAIN MANAGEMENT**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	LOGISTICS AND SUPPLY CHAIN MANAGEMENT		4	-	-	-	3	4	25	75	100

Learning Objectives	
1.	To identify the primary differences between logistics and supply chain management
2.	To understand the individual processes of supply chain management and their interrelationships within individual companies and across the supply chain.
3.	To evaluate the management components of supply chain management
4.	To analyse the tools and techniques applied in implementing supply chain management.
5.	To create awareness about the professional opportunities in supply chain management.

Course Units

UNIT I	(12 hrs)
Supply Chain Management	
Supply Chain Management: Concept, Features, Evolution, Importance, Process and Barriers of Supply Chain Management – Principles, Supply Chain Strategies – Organizations, Coordination, Innovation and Forecasting - Supply chain intermediaries – Concept and Types, Channels of Distribution for Industrial Goods and Consumer Goods, Channels of Distribution at Services Level, Factors for selection of suitable channels.	
UNIT II	(12 hrs)
Global perspectives	
Global perspectives: Measuring and analyzing the value and efficiency of Global Supply Chain Networks, Global market forces, Types of global supply chain -Indian Perspectives:	

Measuring and Analyzing the value and efficiency of Domestic Supply Chain Networks, Economic effects of supply chains - Customer Perspectives: Customer values, Role of customers and Ways of improving customer services in SCM.	
UNITIII	(12 hrs)
Framework of Logistics	
Logistics: Introduction – Positioning of Information in Logistics and Supply Chain Management – Logistics Information System (LIS) - Logistics Management: Concept and Process, Competitive Advantages and Three C’s, Changing Logistics Environment, Reverse Logistics, Importance of Inventory Control -Elements of inventory management – Inbound and out bound logistics, Bull- whip effect – distribution and warehousing management - Transport Functions and Participants in Transportation Decisions - Transport Infrastructure- Packaging and Materials Management: Consumer and Industrial Goods Packaging - Factors influencing Materials Planning, Preservation Safety and Measures of Materials Handling.	
UNITIV	(12 hrs)
SCM-Warehousing	
Introduction– Concepts of Warehousing– Types of Warehouse – Functions of Warehousing– Strategic Warehousing, Warehouse Operations, Ownership Arrangements, Warehouse Decisions, Warehouse Management Systems, Packaging Perspectives, Packaging for Material Handling Efficiency, Materials Handling, Supply Chain Logistics Design: Global Strategic Positioning; Global SC Integration, SC Security, International Sourcing, Distribution control and evaluation.	
UNITV	(12 hrs)
SCM-Plan	
SCM Plan: Demand Planning, Source of Procurement, Production or Assembly Steps, Sales return of defective or excess goods-Use of Internet in SCM: Role of computer/ IT in supply chain management –E- market places, E-procurement, E-logistics, E-fulfillment -Operative Systems in SCM: Enterprise Resource Planning (ERP), Performance Modeling of supply chains using Markov chains, Inventory Control- Importance, Pareto’s Law -Emerging Technologies in Logistics and Supply Chain Management: CRM Vs SCM, Benchmarking concept, Features and implementation, Outsourcing: Basic concepts, Value addition in SCM – Concept of demand chain management - Growth of Logistics and Supply Chain Management in national and international scenarios.	

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Recall the concepts and features of SCM	K1
CO 2	Summarise global and Indian perspectives of SCM	K2
CO 3	Examine changing logistics environment pertaining to materials management, warehousing and distribution	K4
CO 4	Explain strategic warehousing for SCM	K2
CO5	Outline the role of internet in SCM	K2

Books for study:

1. Christopher Martin, "Logistics and Supply Chain Management" (2016) 5th Edition, FT Publishing International, India
2. Chopra, Sunil, Meindl, Peter and Kalra, D.V.; Supply Chain Management: Strategy, Planning and Operation; Pearson Education Pvt. Ltd, Noida

Books for reference:

1. Sahay, B.S., Supply Chain Management, 2nd Edition; Macmillan Publishers India
2. Ballou, R.H. Business Logistics Management. Prentice-Hall Inc.
3. Bowersox D.J., Closs D.J, Bixby Cooper. M., Supply Chain Logistics Management, (2002), 9th Edition, McGraw-Hill Higher Education, Noida

Web references:

1. <http://www.wisdomjobs.com/e-universit/production-and-operations-management-tutorial-295/principles-of-material-handling-9576.html>
2. <http://www.marketing91.com/logistics-activitiesw/>
3. [https://www.fcbo.com/services/warehouse-strategies.](https://www.fcbo.com/services/warehouse-strategies)
4. <https://cleartax.in/s/just-in-time-jit-inventory-management>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	1	3	2	2	3	1	2
CO2	2	2	3	2	3	3	2	2	1
CO3	2	1	2	3	2	2	3	3	3
CO4	1	3	1	2	1	1	2	2	2
CO5	3	2	2	2	2	2	1	1	1

M.Com. (General)

Skill Enhancement

First Year ADVERTISING AND MEDIA MANAGEMENT Semester II

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	Advertising and Media Management		3	-	1*	-	2	4	25	75	100

* **Practical Exposure** - The Practical exposure should be handled through various activities involved in concerned industries day to day operations

Learning Objectives	
1.	To acquaint students with creative strategies in advertising
2.	To educate students on the importance of media advertising
3.	To assist students to create an Advertisement Copy
4.	To acquaint students with creative strategies in advertising
5.	To educate students on the importance of media advertising

Course Units

UNIT I	(12 hrs)
Introduction	
Meaning, Definition and Evolution of Advertising – Role of Advertising – Advertising as a Promotional tool – Economic, Social and Ethical Aspects of Advertising – Advertising as a Communication Process	
UNIT II	(12 hrs)
Creative Strategy Management	
Advertisement Copy and Advertisement Designing	
Meaning- Preparation and process – Types of Advertisement Copy – Elements of Advertisement Copy and Advertisement Design	
Advertisement Layout	
Structure of an Advertisement Layout – Principles of Advertisement Layout	

<p>UNIT III</p> <p>Advertising and Campaign Planning (12 hrs)</p> <p>Marketing Strategy and Situational Analysis – Advertising Plan and Objectives – DAGMAR Approach – Preparation of Campaign- Stages in Campaign Process</p>
<p>UNIT IV</p> <p>Advertising Media Strategy (12 hrs)</p> <p>Role of Media, Types of Media- Indoor, Outdoor, Electronic and Online Advantages and Disadvantages – Media Planning-Selection and Scheduling</p>
<p>UNIT V (12 hrs)</p> <p>Media Management strategies</p> <p>Media Choice Criteria- Factors affecting Choice of Media – Choosing the right Agency- Role, Types and Functions of Advertisement Agencies, Selection and Co-ordination of Advertising Agency- Advertisement Budgeting- Types- Affordable Rate Method, Percentage of Sales Method, Competitive Parity Method and Objective and Task Method</p>
<p>Theory 80% Practical Exposure 20%</p>

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Create their own Advertisement Copy	K1
CO 2	Analyze individual media businesses and understand the economic drivers of the media economy	K2
CO 3	Gain a perspective on the facets of media	K4
CO 4	Develop an integrated marketing plan using a wide variety of media	K2
CO5	Create their own Advertisement Copy	K2

Books for study:

1. Belch. *Advertising and Promotion*. New Delhi, Tata McGraw Hill, 2017
2. Kenneth, E. Clow & Donald E. Baack. *Integrated Advertising Promotion & Marketing Communication*. New Delhi: Prentice Hall, 2015.

APPENDIX – (i)14(R)
UNIVERSITY OF MADRAS
MASTER OF COMMERCE (M.Com.)
(w.e.f.2022 – 2023 onwards)

Program Outcomes for M.Com (General Commerce)

PO1. Critical Thinking: Take informed actions after identifying the assumptions that frame our thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at our ideas and decisions (intellectual, organizational, and personal) from different perspectives.

PO2. Problem Solving: Solve problems from the disciplines of concern using the knowledge, skills and attitudes acquired from humanities/ sciences/ mathematics/ social sciences.

PO3. Effective Communication: Speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.

PO4. Individual and Team Work: Function effectively as an individual, and as a member or leader in diverse teams, and in wide variety of settings.

PO5. Ethics: Understand multiple value systems including your own, the moral dimensions of your decisions, and accept responsibility for them.

PO6. Environment and sustainability: Understand the impact of technology and business practices in societal and environmental contexts, and sustainable development.

PO7. Self-directed and life-long learning: Demonstrate the ability to engage in independent and life-long learning in the broadest context socio-technological changes.

PO8. Computational Thinking: Understand data-based reasoning through translation of data into abstract concepts using computing technology-based tools.

SCHEME OF EXAMINATIONS:

First Semester

Course Components	Code	Subjects	Instructional Hours	Credits	Exam. Hours	Max. Marks		
						CIA	Ext	Total
Core Paper - I	Com 201	Advanced Corporate Accounting & Accounting Standards#	6	4	3	25	75	100
Core Paper – II	Com 203	Financial Management #	6	4	3	25	75	100
Core Paper – III	Com 205	Organizational Behaviour	6	4	3	25	75	100
Core Paper – IV	Com 207	Managerial Economics *	6	4	3	25	75	100
Elective		Accounting for Specialized Institutions OR Strategic Human Resource Management & Development	4	3	3	25	75	100
Soft Skill - I			2	2	-	40	60	100

Composition of marks: 80 % problems and 20 % theory

**Composition of Marks: 40% problems and 60% theory*

✓ *One paper is chosen (Organisational Behaviour) and a component on Industrial exposure is included*

Industry Component

- Internship have to be carried out at the end of the First semester in any aspect of the units of organizational Behaviour (HR Department)
- 20 hours of practicals in the mentioned area to be completed and attendance certificate to be submitted
- The report of the same with a maximum of 3000 words shall be submitted by the students within a period of one month after the completion of the Internship which can be considered as the assignment of the particular subject.

Second Semester

Course Components	Code	Subjects	Instructional Hours	Credits	Exam. Hours	Max. Marks		
						CIA	Ext	Total
Core Paper – V	Com 202	Advanced Cost and Management Accounting#	6	4	3	25	75	100
Core Paper – VI	Com 204	Quantitative Techniques for Business Decisions #	6	4	3	25	75	100
Core Paper – VII	Com 206	Corporate Laws	6	4	3	25	75	100
Elective		Industrial Relations & Labour Welfare OR Customer Relationship Management*	4	3	3	25	75	100
Extra Disciplinary Elective \$		Total Quality Management	5	3	3	25	75	100
Internship			1	2	-	-	-	100
Soft Skill – II			2	2	-	40	60	100

Composition of marks: 80 % problems and 20 % theory

\$ To be offered to other Departments

Internship will have to be carried out at the end of the Second Semester and the report of the same shall be submitted by the students within a period of one month after the completion of the Internship. The Internship report shall be evaluated by the two examiners within the Department of the College. The marks shall be sent to the University by the College and the same will be included in the Third Semester Statement of Marks

Third Semester

Course Components	Code	Subjects	Instructional Hours	Credits	Exam. Hours	Max. Marks		
						CIA	Ext	Total
Core Paper – VIII	Com 209	Research Methodology	5	4	3	25	75	100
Core Paper – IX	Com 211	Information Technology for Business	5	4	3	25	75	100
Core Paper – X	Com 213	Income Tax Law & Practice	5	4	3	25	75	100
Elective		Marketing of Services OR Managerial Behaviour and effectiveness	4	3	3	25	75	100
Elective		Consumer Behaviour OR Change Management	4	3	3	25	75	100
Extra Disciplinary Elective \$		Corporate Governance & Social Responsibility	5	3	3	25	75	100
Soft Skill - III			2	2	-	40	60	100

✓
One paper is chosen (Income Tax Law and Practice) and a component on Industrial exposure is included

- Internship have to be carried out at the end of the **Third Semester** in CA firm
(Income Tax Law and Tax Planning)
- 20 hours of practicals in the mentioned area to be completed and attendance certificate to be submitted
- The report of the same with a maximum of 3000 words shall be submitted by the students within a period of one month after the completion of the Internship which can be considered as the assignment of the particular subject.

Fourth Semester

Course Components	Code	Subjects	Instructional Hours	Credits	Exam. Hours	Max. Marks		
						CIA	Ext	Total
Core Paper – XI	Com 208	Management Information Systems	6	4	3	25	75	100
Core Paper – XII	Com 210	Investment Analysis and Portfolio Management	6	4	3	25	75	100
Core Paper – XIII	Com 212	Indirect Taxes	6	4	3	25	75	100
Core Paper – XIV & XV	Com 214	Project	6	8	-	40	160@	200
Elective		Financial Markets & Institutions OR Digital Banking	4	3	3	25	75	100
Soft Skill – IV			2	2	-	40	60	100

@ Viva-voce examination carries 40 Marks and Project Report carries 160 Marks

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Research Methodology
SEMESTER III – CORE PAPER-8

COURSE CODE: Com209
L:P:T:S
EXAM HOURS: 3

CREDITS: 4
CIA MARKS: 25
ESE MARKS: 75

COURSE OBJECTIVES:

To provide knowledge on research methods, techniques and the process and to develop skills in the application of research methods for business problem solving

COURSE OUTCOMES:

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

CO1	Outline the basic concept of Research, the Steps involved in the Research, and the research problem. (U)
CO2	Demonstrate the formulation of hypothesis, sampling techniques, and sample size determination. (U)
CO3	Infer the methods of data collection, construction of questionnaire, tools for data collection, testing validity, and reliability. (U)
CO4	Analyse and interpret data, through statistical applications (A)
CO5	Apply the methods of report writing in preparing the report. (P)

MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

	PSO 1	PSO2	PSO3
CO1	2	3	3
CO2	2	3	3
CO3	2	3	3
CO4	2	3	3
CO5	2	3	3

3- Strong Correlation 2- Medium Correlation 1- Low Correlation

Unit	Contents of Module	Hrs	CO
1	Research -Meaning and purpose -types of research -Pure and applied, survey, case study experimental, exploratory -Research Design -Steps in selection and formulation of research problem - steps in research -review of literature	15	1
2	Formulation of Hypothesis- Types, sources -Testing -sampling techniques- sampling error and sample size	15	2
3	Methods of data collection -Primary and secondary data -observation - interview - questionnaire -construction of tools for data collection -testing validity and reliability -pilot study and pre-testing	15	3
4	Processing and analysis of data -editing -coding -transcription- tabulation -outline of statistical analysis -descriptive statistics -elements of processing through computers -packages for analysis (SPSS)	15	4
5	Report writing -target audience -types of reports -contents of reports - styles and conventions in reporting -steps in drafting a report	15	5

QUESTION PAPER PATTERN:

PART A - 10 OUT OF 12 = 10 X 1 = 10 marks
 PART B - 5 OUT OF 7 = 5 X 5 = 25 marks
 PART C - 4 OUT OF 6 = 4 X 10 = 40 marks

RECOMMENDED TEXT BOOKS:

1. William C Emory, Business Research Methods, Richard D Irwin, NJ
2. Donald R Cooper, Business Research Methods 7th Ed, McGraw Hill
3. Krishnaswami OR, Methodology of Research for Social Science, Himalaya, Mumbai
4. Anderson J. et.al, Thesis and Assignment writing, Wiley Eastern

WEB REFERENCES:

www.tutorsindia.com
www.springer.com
www.authorstream.com
www.socialpsychology.org

**Information Technology for Business
SEMESTER III – CORE PAPER- 9**

COURSE CODE: Com11
L:P:T:S
EXAM HOURS: 3

CREDITS: 4
CIA MARKS: 25
ESE MARKS: 75

COURSE OBJECTIVES:

To offer basic skills in computer applications and to develop working knowledge on business related software

COURSE OUTCOMES:

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

CO1	Define the fundamentals of computer (R)
CO2	Explain the computerizations in Banks (U)
CO3	Apply the methods in electronic funds transfer and document handling systems (P)
CO4	Examine the use of computer in additional banking applications (A)
CO5	Apply the software applications like WordStar, Lotus 123, dbase III+, Graphics in Real time Project (P).

MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

	PSO 1	PSO 2	PSO 3
CO 1	-	2	3
CO 2	1	3	3
CO 3	3	3	3
CO 4	1	3	3
CO5	-	3	3

3- Strong Correlation 2- Medium Correlation 1- Low Correlation

Unit	Contents of Module	Hrs	CO
1	Introduction to Computer -Classification of Digital Computer System- Computer Architecture - Number -Compliments -Logic Gates -Truth Table -Boolean Algebra -Table Simplification of Boolean Function	15	1
2	Introduction to Computer Software -'C', DBMS, RDBMS -Implementing Number Sorting, Matrix Addition, Multiplication, Palindrome Checking, Searching an Element an Array	15	2
3	MS- WORD -Creating Word Document -Editing Text -Adding and Formatting Numbers - Symbols -.Getting into Print -MS-EXCEL - Creating Tables Using EXCEL -Using Tables and Creating Graphs -MS- ACCESS -Planning and Creating Tables -forms -Modifying Tables - Creating relational Database- Form Design- Reports -MS- POWERPOINT -Preparing Power Point Presentation for Marketing Products such as CREDIT CARD, Newly Introduced Cosmetic item etc.	15	3
4	Introduction to Internet -Resources of Internet -Hardware and Software Requirement of Internet -Internet Service Providers -Creating an E-Mail Account-Sending and Receiving Messages with Attachments to our friends account -Multimedia and its Applications	15	4
5	Application software -Accounting packages- Statistical packages - Preparation of financial statements and statistical analysis (SPSS)	15	5

Note: The practical examination will be conducted by an internal examiner and an external examiner jointly.

The theory paper (3 hours and, 75 marks) will be scaled to 60 marks. The practical paper (3 hours and 100 marks) will be scaled to 40 marks. The candidate has to secure 50% in each of the practical and theory papers to secure a pass. Failure to secure the minimum either in the theory or the practical will entail the reappearance only in that paper. Twenty marks out of hundred for the practical paper is reserved for the record.

QUESTION PAPER PATTERN:

PART A - 10 OUT OF 12 = 10 X 1 = 10 marks
 PART B - 5 OUT OF 7 = 5 X 5 = 25 marks
 PART C - 4 OUT OF 6 = 4 X 10 = 40 marks

RECOMMENDED TEXT BOOKS:

1. James A. Senn, Information Technology in Business Principles; Practices and opportunities, International Edition, Prentice Hall
2. Corey Sandler, Tom Badget, Jan Wein Garten, Ms-Office for Windows
3. Alexis Leon & Mathew Leon, Fundamental of information Technology, Vikas Publishing Home Pvt.,Ltd

WEB REFERENCES:

www.gurukpo.com/admin/bookpdf/66.pdf
www.springer.com
www.emeraldinsight.com

FUNDAMENTALS OF INFORMATION TECHNOLOGY LIST OF PRACTICAL EXPERIMENTS

- Creating Mail merged documents in MS WORD for example, Interview call letters
- Typing tables in Ms Word, for example schedule of debtors
- Creating a Cash budget in MS-EXCEL
- Draw a break even analysis graph in EXCEL
- Draw a graph to compare prices across year of multiple products
- Calculate the NPV of projects using EXCEL
- Computing regression and estimating the dependent variable using EXCEL
- Preparing Flexible budget using EXCEL
- Creating a file debtors and a file of Invoices along with the debtors details (relationship)
- Creating forms of data entry and data editing for a given data file (Include validation)
 - Using the query generator to extract data
 - Creating a Power Point presentation to promote a product.
 - Creating a PP Slide show with clip art and image files
 - Spelling checking, formatting and printing in WORD
 - Update files in MS-Access
 - Use reports to generate summaries in Ms-Access
 - Use PP Facilities to create and automate slide show (including transition)
 - Computing variance analysis using EXCEL
 - Using data from Ms-Access to mail, merge a document in MS-WORD
 - Drawing various types of graphs in EXCEL
 - Preparation of Ledger Accounts through Tally
 - Preparation of Trial balance though Tally
 - Computation of Means and Standard deviation through SPSS package
 - Computing Correlation and Regression through SPSS Package
 - Preparation of Charts and Diagrams through SPSS Package

Web references

www.gurukpo.com/admin/bookpdf/66.pdf

www.springer.com

www.emeraldinsight.com

Income Tax Law And Practice
SEMESTER III – CORE PAPER

COURSE CODE: Com213
L:P:T:S
EXAM HOURS: 3

CREDITS: 4
CIA MARKS: 25
ESE MARKS: 75

COURSE OBJECTIVES:

To test whether the students have acquired working knowledge of the Income Tax Act 1961 and basic concepts of different Tax Concepts

COURSE OUTCOMES:

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

CO1	Construct the computation of income from on different sources. (P)
CO2	Apply the gains earned or loss occurred from the transfer of capital assets. (U)
CO3	Identify the permissible inter-source and inter-head adjustments and provisions to arrive at the total income of an assessee. (P)
CO4	Construct the Gross Total Income, Total Income and the tax liability of an individual. (U)
CO5	Outline the domestic and international transfer pricing under Income Tax Law 1961. (U)

MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

	PSO 1	PSO 2	PSO 3
CO 1	3	-	3
CO 2	3	-	3
CO 3	3	-	3
CO 4	3	-	3
CO5	3	-	3

3- Strong Correlation 2- Medium Correlation 1- Low Correlation

Unit	Contents of Module	Hrs	CO
1	Heads of Income – computation of income from salary – income from house property – profits and gain from business or profession	15	1
2	Computation of capital gains – income from other sources - set-off and carry forward of losses – deduction from gross total income	15	2
3	Assessment of individuals taking into account under all five Heads of Income and deductions from Gross Total Income.	15	3
4	Clubbing of Income – Aggregation of Income Tax planning application with respect to clubbing of income and Aggregation of Income	15	4
5	Transfer pricing – concept – methods – domestic and international under the Income Tax of 1961	15	5

Note: The proportion between theory oriented and problem oriented questions in the University examination shall be 20:80

QUESTION PAPER PATTERN:

PART A - 10 OUT OF 12 = 10 X 1 = 10 marks

PART B - 5 OUT OF 7 = 5 X 5 = 25 marks

PART C - 4 OUT OF 6 = 4 X 10 = 40 marks

RECOMMENDED TEXT BOOKS:

1. Hariharan N, Income Tax Law and Practice, Vijay Nicole Imprints
2. Bhagawath Prasad Direct Taxes Law and Practice
3. DinakarPagre - Direct Taxes
4. V.K. Singharia Direct Taxes Law & Practice
5. S. Bhattacharya Indian income Tax Law & Practice

WEB REFERENCES:

www.incometaxindia.gov.in

www.taxsmile.com

www.law.incometaxindia.gov.in

www.taxmanagementindia.com

Marketing of Services
SEMESTER III – ELECTIVE PAPER - I

COURSE CODE:
L:P:T:S
EXAM HOURS: 3

CREDITS: 3
CIA MARKS: 25
ESE MARKS: 75

COURSE OBJECTIVES:

To provide specialized knowledge on marketing skills for service sector and to expose students to marketing practices in service sector

COURSE OUTCOMES:

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

CO1	Demonstrate the similarities and differences between service-based and physical-based product activities. (U)
CO2	Illustrate the challenges and marketing issues in a changing technological landscape. (U)
CO3	Interpret the extended marketing mix for services. (U)
CO4	Explain the overall marketing environment of financial services. (U)
CO5	Relate the technological and human issues relating to the implementation of CRM in the organization. (U)

MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

	PSO 1	PSO 2	PSO 3
CO 1	3	-	-
CO 2	3	-	-
CO 3	3	-	-
CO 4	3	-	3
CO5	3	-	3

3- Strong Correlation 2- Medium Correlation 1- Low Correlation

Unit	Contents of Module	Hrs	CO
1	Nature and classification of services -Characteristics of services and their marketing implications	15	1
2	Marketing strategies for service firms -with special reference to information, communication, consultancy, advertising, professional services, after -sales service, recruitment, training and tourism	15	2
3	Product support services -pricing of services -problems of quality - innovations in services	15	3
4	Marketing of financial services -nature- types -marketing of insurance - mutual fund - marketing for non-profit firms.	15	4
5	CRM & Relationship Marketing -Customer Satisfaction - Technological Mediation in Service Marketing	15	5

QUESTION PAPER PATTERN:

PART A - 10 OUT OF 12 = 10 X 1 = 10 marks

PART B - 5 OUT OF 7 = 5 X 5 = 25 marks

PART C - 4 OUT OF 6 = 4 X 10 = 40 marks

RECOMMENDED TEXT BOOKS:

1. Christopher Lovelock, Services Marketing, 4th Ed, Pearson Education
2. EG Bateson, Mallagillg Services Marketing -Text and Readings, Dryden Press, Hinsdale Ill
3. Philip Kotler and Paul N Bloom, Marketing Professional Services, Prentice Hall, New Jersey
4. Payne, The Essencl' of ServIces Marketing, New Delhi, Prentice Hall
5. Helen Wood Ruffe, Services Marketing, Macmillan India, New Delhi
6. Mary Anrn Pezzallo, Marketing Financial Services, Macrnillan

WEB REFERENCES:

www.managementstudyguide.com

www.tutor2u.net

www.learnmarketing.net

Managerial Behaviour and Effectiveness
SEMESTER III – ELECTIVE PAPER - 3

COURSE CODE:
L:P:T:S
EXAM HOURS: 3

CREDITS: 3
CIA MARKS: 25
ESE MARKS: 75

COURSE OBJECTIVES:

To develop an understanding of managerial behavior in organization and to sensitize students in managing human relations and on developing managerial effectiveness

COURSE OUTCOMES:

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

CO1	Demonstrate the dimensions of managerial job behaviour. (U)
CO2	Identify the managerial talent and methods of career development. (P)
CO3	Outline the Industrial and Government practices in the management of managerial effectiveness. (U)
CO4	Compare the components of the organizational process. (A)
CO5	Demonstrate the aspects of managing human relations.(U)

MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

	PSO 1	PSO 2	PSO 3
CO 1	3	-	-
CO 2	3	-	-
CO 3	3	-	-
CO 4	3	-	-
CO5	3	-	-

3- Strong Correlation 2- Medium Correlation 1- Low Correlation

Unit	Contents of Module	Hrs	CO
1	Defining dimensions of managerial jobs –methods –Model –Time dimensions in managerial jobs –Effective and ineffective job behaviour –Functional and level difference in managerial job behaviour	15	1
2	Identifying managerial talent – Selection and recruitment –Managerial skills development–pay and rewards –Managerial motivation –Effective management criteria –performance appraisal measures –balanced scoreboard –Feedback –Career management –current Practices	15	2
3	Definition –The person, process, product approaches –Bridging the Gap-Measuring Managerial Effectiveness –Current Industrial and Government practices in the Management of managerial effectiveness-the effective manager as an optimizer	15	3
4	Organizational processes-Organizational climate-Leader-Group influences –Job challenge – Competition –Managerial styles	15	4
5	Organizational and managerial efforts –Self-development –Negotiation skills –Development of the competitive spirit -Knowledge management- Forecasting creativity	15	5

QUESTION PAPER PATTERN:

PART A - 10 OUT OF 12 = 10 X 1 = 10 marks

PART B - 5 OUT OF 7 = 5 X 5 = 25 marks

PART C - 4 OUT OF 6 = 4 X 10 = 40 marks

RECOMMENDED TEXT BOOKS:

1. Peter Drucker,'Management', Harper Row
2. Milkovich and Newman,'compensation', McGraw-Hill international
3. Blanchard and Thacker, 'effective Training Systems, Strategies and practices' Pearson
4. Dubin, Leadership,' Research Findings, Practices & skills', Biztantra
5. Mathis Jackson Human Resource Management', Thomson Southwestern

WEB REFERENCES:

www.springer.com

www.emeraldinsight.com

www.tatamcgrawhill.com

www.onlinelibrary.wiley.com

Consumer Behaviour
SEMESTER III – ELECTIVE PAPER - 3

COURSE CODE:

L:P:T:S

EXAM HOURS: 3

CREDITS: 3

CIA MARKS: 25

ESE MARKS: 75

COURSE OBJECTIVES:

To develop knowledge and skill in the application of marketing research tools and techniques and to develop an understanding of consumer behaviour

COURSE OUTCOMES:

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

CO1	Identify Consumer Behaviour models (P)
CO2	Examine the impact of psychological variables, including perception, learning, motivation, personality and attitudes on Consumer's behaviour. (A)
CO3	Demonstrate the impact of various social variables, such as culture, subcultures, family/household and reference groups, on consumer's purchasing patterns. (U)
CO4	Interpret the consumer decision-making process. (U)
CO5	Explain family and household decision-making process (U)

MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

	PSO 1	PSO 2	PSO 3
CO 1	3	-	3
CO 2	3	-	3
CO 3	3	-	3
CO 4	3	-	3
CO5	3	-	3

3- Strong Correlation 2- Medium Correlation 1- Low Correlation

Unit	Contents of Module	Hrs	CO
1	The consumer behavior - Meeting Changes and Challenges – Perspectives towards the study of consumer behavior – Understanding about the dark side of the consumer – various consumer behavior models - Consumer behavior and marketing strategy	15	1
2	Internal influences on Consumer behavior – Personality – self image and Life style – Consumer motivation – Consumer involvement – Consumer perception – Consumer Learning and knowledge – Consumer attitude and change	15	2
3	External Influences on consumer behaviour – The influences of culture on Consumer Behaviour - Subcultures and Consumer Behaviour- Social Class and Consumer Behaviour- Reference Groups and Family- Consumer Influence and the Diffusion of Innovations	15	3
4	The consumer decision process, prospect theory, heuristics, persuasion- – Consumer decision making processes – Need recognition – Information search – Consumer Evaluation process – Purchase decision – Post purchase decision – Marketing strategies involved in each stage of the process	15	4
5	Family and Household Decision making - The role of Reference group in purchase decisions – Word of Mouth (WOM) – Demographics and psychographics in consumer purchase decision of the Consumer- Global consumer and diffusion and innovations – Consumer behavior and social marketing - Consumer and public policy	15	5

QUESTION PAPER PATTERN:

PART A - 10 OUT OF 12 = 10 X 1 = 10 marks

PART B - 5 OUT OF 7 = 5 X 5 = 25 marks

PART C - 4 OUT OF 6 = 4 X 10 = 40 marks

RECOMMENDED TEXT BOOKS:

1. Leon G.Schiffman, Leslie Lazar Kanuk, “Consumer Behaviour “, Pearson Education, New Delhi
2. David L.Loudon, Albert J Della Bitta, “Consumer Behaviour “, McGraw Hill, New Delhi
3. Jay D.Lindquist and M.Joseph sirgy, “Shopper, buyer & consumer Behaviour, Theory and Marketing application”, Biztantra Publication, New Delhi
4. Sheth Mittal, “ Consumer Behaviour A Managerial Perspective”, Thomson Asia (P) Ltd., Singapore
5. Srivastava K K, “ Consumer Behaviour an Indian Context”, Goal Gotia Publishing Co, New Delhi
6. Gupta S L & Sumitra Pal,”Consumer Behaviour an Indian Perspectives”, Sultan Chand, New Delhi
7. Raju, Dominique Xavedel, “Consumer behaviour, Concepts Applications and cases” vikas publishing house (P) Ltd., New Delhi
8. Henry Assael, Consumer behaviour strategic approach Biztantra, New Delhi

WEB REFERENCES:

www.marketingpower.com
www.tutor2u.net
www.marketingprofs.com

Change Management
SEMESTER III – ELECTIVE PAPER - 3

COURSE CODE:
L:P:T:S
EXAM HOURS: 3

CREDITS: 3
CIA MARKS: 25
ESE MARKS: 75

COURSE OBJECTIVES:

To enable students to analyze strategic change and how change impacts managerial issues

COURSE OUTCOMES:

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

CO1	Explain the Concepts and models of Organizational change (U)
CO2	Outline the Challenges in change management and Learning organization (U)
CO3	Demonstrate the ways of managing major changes, and how to motivate and enable the changes in an organization (U)
CO4	Identify Mapping of change, cultural web, Cultural attributes and resistance of change (P)
CO5	Develop Systems approach to change, intervention strategy model, total project management model in an organization. (P)

MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

	PSO 1	PSO 2	PSO 3
CO 1	3	-	3
CO 2	3	-	3
CO 3	3	-	3
CO 4	3	-	3
CO5	3	-	3

3- Strong Correlation 2- Medium Correlation 1- Low Correlation

Unit	Contents of Module	Hrs	CO
1	Nature, forces, types and models of organizational change - impact of change, transition management	15	1
2	Progress and challenges in organizational change management - learning organization, role of politics	15	2
3	Motivating and enabling change, managing complex major changes Effective change leader –Mapping change – the cultural web – cultural attributes to change – resistance to change	15	3
4	Mapping change – the cultural web – cultural attributes to change – resistance to change	15	4
5	Systems approach to change, intervention strategy model, total project management model	15	5

QUESTION PAPER PATTERN:

PART A - 10 OUT OF 12 = 10 X 1 = 10 marks

PART B - 5 OUT OF 7 = 5 X 5 = 25 marks

PART C - 4 OUT OF 6 = 4 X 10 = 40 marks

RECOMMENDED TEXT BOOKS:

1. Harigopal K, Management of Organizational change – Leveraging transformation, Sage Publications Pvt. Ltd., New Delhi
2. Paton A.R, Mc Calman J, Change Management – A guide to effective implementation, Sage Publications Pvt. Ltd., New Delhi
3. Carr K.D, Hard J.K, Tralant W.J, Managing the change process, Mc GrawHill, NewYork

WEB REFERENCES:

www.springer.com
www.emeraldinsight.com
www.tatamcgrawhill.com
www.onlinelibrary.wiley.com

Corporate Governance & Social Responsibility
SEMESTER III – Extra-disciplinary Paper

COURSE CODE:
L:P:T:S
EXAM HOURS: 3

CREDITS: 3
CIA MARKS: 25
ESE MARKS: 75

COURSE OBJECTIVES:

To develop an understanding among students on ethical issues in business and good governance practices and to impart skills of analysis and capability of making business decisions

COURSE OUTCOMES:

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

CO1	Explain the fundamentals of ethics and its implications in business (U)
CO2	Interpret the concepts of ethics in advertisement and environmental. (U)
CO3	Demonstrate the corporate social responsibility and promoting corporate responsiveness. (U)
CO4	Interpret the concepts of corporate governance and identify the board mechanism. (U)
CO5	To outline the formation of the Birla Committee Report and its recommendations. (U)

MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

	PSO 1	PSO 2	PSO 3
CO 1	3	-	-
CO 2	3	-	-
CO 3	3	-	3
CO 4	3	-	-
CO5	3	-	-

3- Strong Correlation 2- Medium Correlation 1- Low Correlation

Unit	Contents of Module	Hrs	CO
1	Concept of ethics - sources -- values - codes of conduct - what is an ethical issue? - Ethical theory and its applications to business/morality and ethical theory – Ethical management - love and reverence in work and life - strengthening personal and organizational integrity - the spiritual core of leadership	15	1
2	Advertising and information disclosures - environmental responsibility - ethics and ecology - employee rights - conflict of interests - work ethics - professional ethics and responsibility	15	2
3	Corporate Social Responsibility (CSR) - meaning - promoting corporate responsiveness - managing socially responsible business	15	3
4	Corporate Governance – Meaning and scope – Origin- Practices – Shareholders Vs. Stakeholders approach –Board mechanism, Role and duties of the directors-Chairman-Governance committees	15	4
5	Codes of governance –Birla committee report	15	5

QUESTION PAPER PATTERN:

PART A - 10 OUT OF 12 = 10 X 1 = 10 marks

PART B - 5 OUT OF 7 = 5 X 5 = 25 marks

PART C - 4 OUT OF 6 = 4 X 10 = 40 marks

RECOMMENDED TEXT BOOKS:

1. A M A, “Corporate Governance And Business Ethics”, Excel Books
2. Cannon Tom, “Corporate responsibility. A textbook on business ethics, governance, environment: role and responsibilities”, Pitman, London
3. Hoffman, W. Michael, et, “Corporate Governance and Institutionalizing Ethics”, Lexington Books
4. Sutton, Brenda, editor, “The Legitimate Corporation; Essential Readings in Business Ethics & Corporate Governance”, Blackwell Publishers
5. Manual Vela Squez, “Business Ethics Concepts and Cases”, Prentice Hall, New Jersey
6. Kenneth Blanchard and Norman Vincent Peale, “The Power of Ethical Management”, New York, William Morrow & Co.,
7. Sekhar R C, “Ethical Choices in Business”, Response Books
8. Kendall, Nigel, “Corporate Governance”, London, Financial Times Pitman Publishing

WEB REFERENCES:

www.business-ethics.com

www.cgi.com

www.businessethics.ca

www.societyforbusinessethics.org

e-businessethics.com

**Management Information Systems
SEMESTER IV– CORE PAPER-11**

COURSE CODE: Com208
L:P:T:S
EXAM HOURS: 3

CREDITS: 4
CIA MARKS: 25
ESE MARKS: 75

COURSE OBJECTIVES:

To offer in depth knowledge on information systems in business and their management

COURSE OUTCOMES:

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

CO1	Management Information System – Concept, Need, Strategic role – Evolution of Management Information System – Components of Management Information System – Information flow
CO2	Data base management systems – Objectives and Components – Database design – Creation and control – Recent trends in database
CO3	Developing information system – Planning, Designing and redesigning – Approaches for system development – System analysis and Design – system Implementation and Maintenance
CO4	Transaction processing and Support system – Transaction processing system – Office automation systems – Decision support systems – Executive information systems – Artificial intelligence and Expert systems
CO5	Functional Information systems – Production, Finance, Human resource and Marketing – Managing information resources – Information Security – Control & Audit of Information Systems

MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

	PSO 1	PSO 2	PSO 3
CO 1	3	-	-
CO 2	3	-	-
CO 3	3	-	-
CO 4	3	-	-
CO5	3	-	-

3- Strong Correlation 2- Medium Correlation 1- Low Correlation

Unit	Contents of Module	Hrs	CO
1	Management Information System – Concept, Need, Strategic role – Evolution of Management Information System – Components of Management Information System – Information flow	15	1
2	Data base management systems – Objectives and Components – Database design – Creation and control – Recent trends in database	15	2
3	Developing information system – Planning, Designing and redesigning – Approaches for system development – System analysis and Design – system Implementation and Maintenance	15	3
4	Transaction processing and Support system – Transaction processing system – Office automation systems – Decision support systems – Executive information systems – Artificial intelligence and Expert systems	15	4
5	Functional Information systems – Production, Finance, Human resource and Marketing – Managing information resources – Information Security – Control & Audit of Information Systems	15	5

QUESTION PAPER PATTERN:

PART A - 10 OUT OF 12 = 10 X 1 = 10 marks

PART B - 5 OUT OF 7 = 5 X 5 = 25 marks

PART C - 4 OUT OF 6 = 4 X 10 = 40 marks

RECOMMENDED TEXT BOOKS:

1. Azam M, **Management Information Systems, Vijay Nicole Imprints**
2. James A O' Brain, **Management Information Systems**, Tata Mc Graw Hill
3. King R William, **Management Information Systems**
4. Davis, **Management Information Systems**, Mc Graw Hill
5. Wetherbe, Turban, **Information Technology for Management**, John Willey publisher
6. Prasad L M, Usha Prasad, **Management Information Systems**, Sultan Chand & Sons
7. Goyal D P, **Management Information Systems – Managerial Perspectives**, Mac Millan India Ltd
8. Sadagopan S, **Management Information System**, Prentice Hall
9. Eff Oz, **Management Information Systems**, Vikas Publishing house Pvt. Ltd
10. Muneesh Kumar, **Business Information Systems**, Vikas Publishing house Pvt. Ltd
11. Kenneth C. Loudan & Jane P. Loudan, **Essentials of MIS**, Prentice Hall India

WEB REFERENCES:

www.dbatra.com

www.itworld.com

www.icisa.cag.gov.in

Investment Analysis and Portfolio Management
SEMESTER IV– CORE PAPER - 12

COURSE CODE: Com210
L:P:T:S
EXAM HOURS: 3

CREDITS: 4
CIA MARKS: 25
ESE MARKS: 75

COURSE OBJECTIVES:

To provide knowledge on basics of investment management and to develop skill for investment analysis and portfolio building

COURSE OUTCOMES:

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

CO1	Describe the overview of investments and identify the various financial instruments.(U)
CO2	Apply the relationship between risk and return, to solve problems related to time value of money.(P)
CO3	Categorize the securities and their valuation to interpret the fundamental and technical analysis of derivatives.(A)
CO4	Illustrate the theories of portfolio management and SEBI regulations. (A)
CO5	Apply the theories relating to portfolio management & portfolio risk & return.(U)

MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

	PSO 1	PSO 2	PSO 3
CO 1	3	-	3
CO 2	3	-	3
CO 3	3	-	3
CO 4	3	-	3
CO5	3	-	3

3- Strong Correlation 2- Medium Correlation 1- Low Correlation

Unit	Contents of Module	Hrs	CO
1	Nature and scope of investment management -investment objectives, constraints -factors – investment process -investment management and portfolio management -factors for investment analysis -impact of economic analysis -impact of industrial analysis role of capital markets. Understanding the investment environment -sources of investment information	15	1
2	Approaches to security analysis- market indicators -security price movements -fundamental analysis -technical-analysis -Dow theory - Random walk theory -efficient market hypothesis -various forms of market efficiency and their implications to security analysis-technical analysis Vs. efficient markets hypothesis -common stock analysis - economic analysis -economic indicators -industry analysis	15	2
3	Company analysis components -non financial aspects -financial analysis -financial statement - analysis of prospectus -ratio analysis -EPS, dividend yield -payout ratio -ROI, ROCI -Risk return - market risk - interest rat~ risk -purchasing power risk -business risk -financial risk - measurement of risk	15	3
4	Portfolio -portfolio management -portfolio theory -meaning and objectives, traditional and modern portfolio theory. Diversification-Markowitz's approach -portfolio management process-portfolio planning-portfolio analysis-portfolio selection -portfolio evaluation -portfolio revision-various steps involved in the development of portfolio	15	4
5	Capital market theory -assumptions -risk, investors preference -capital asset pricing model (CAPM) -estimating Betas -significance of betas in portfolio theory -securities market line arbitrage pricing theory- options pricing model-put and call- valuation of various options -futures trading - hedging and forward contracts -Indian stock market and the institutional investors	15	5

QUESTION PAPER PATTERN:

PART A - 10 OUT OF 12 = 10 X 1 = 10 marks
PART B - 5 OUT OF 7 = 5 X 5 = 25 marks
PART C - 4 OUT OF 6 = 4 X 10 = 40 marks

Note: The proportion between theory and problems shall be 60: 40

RECOMMENDED TEXT BOOKS:

1. Prasanna Chandra, Managing Investments, New Delhi, Tata Mcgraw Hill
2. Elton, Edwin J & Gruber Martin J, Modern Portfolio Theory & Investment Analysis, Wiley & Sons
3. Sidney Cottle, Graham & Dood's, Security Analysis, Tata Mcgraw Hill
4. Fisher D & RJ Jordan, Security Analysis & Portfolio Management, Prentice Hall of India
- 5 Francis J C and S H Arclean, Portfolio Analysis, Prentice Hall of India
- 6 Russell Fuller et.al, Modern Investments and Security Analysis, McGraw Hill

WEB REFERENCES:

www.amazon.com
www.bcci.bg
www.asrm.edu.pk

Indirect Taxes
SEMESTER IV– CORE PAPER- 13

COURSE CODE:Com212
L:P:T:S
EXAM HOURS: 3

CREDITS: 4
CIA MARKS: 25
ESE MARKS: 75

COURSE OBJECTIVES:

- To teach the features, and benefits of GST
- To enable students to learn important definitions on GST
- To learn the registration procedure relating to GST
- To teach the various aspects of assessment of GST
- To learn the important provisions of GST

COURSE OUTCOMES:

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

CO1	Explain the features, and benefits of GST (U)
CO2	Describe the important definitions on GST(U)
CO3	Outline the registration procedure relating to GST(U)
CO4	Explain the various aspects of assessment of GST(U)
CO5	Outline the important provisions of Customs Duty(U)

MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

	PSO 1	PSO 2	PSO 3
CO 1	3	-	3
CO 2	3	-	3
CO 3	3	-	3
CO 4	3	-	3
CO5	3	-	3

3- Strong Correlation 2- Medium Correlation 1- Low Correlation

Unit	Contents of Module	Hrs	CO
1	Introduction - Features - Objectives of Taxation- Types of taxes- Direct and Indirect taxes - Indirect Tax structure-Merits and Demerits of Indirect Taxes- Recent Developments in Indirect Taxes- Goods and Services Tax Act 2016 - Introduction – Features – Benefits of GST Act.	15	1
2	Important Definitions - Taxable persons – Time of supply of goods and services – Administrative set up – Classes of officers under Central and State goods and services Tax Act - Appointment of Officers – Powers of officers – Levy and collection of GST – Powers to grant exemption from tax.	15	2
3	Procedure for registration under Schedule III – Special provisions relating to casual taxable person and non-resident taxable person – Amendment of registration – Cancellation of registration – Revocation of cancellation of registration.	15	3
4	Self-assessment – Provisional assessment – Scrutiny of returns – Assessment of non-filers of returns – Assessment of unregistered persons – Assessment in certain special cases – Tax Invoice – Credit and Debit Notes – Payment of Tax – Tax Deducted at Source – Electronic Commerce – Definitions - Collection of Tax at source.	15	4
5	Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation of goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs Duty.	15	5

QUESTION PAPER PATTERN:

PART A - 10 OUT OF 12 = 10 X 1 = 10 marks
PART B - 5 OUT OF 7 = 5 X 5 = 25 marks
PART C - 4 OUT OF 6 = 4 X 10 = 40 marks

RECOMMENDED TEXT BOOKS:

1. Balachandran, (2014), "Indirect Taxation", Sultan Chand & Sons and Kalyani Publishers
2. Mehrotra & Goyal (2015), Indirect Taxes, Sahitya Bhavan Publications, Agra
3. Parameswaran and Viswanatha, Indirect Taxes - GST and Customs Law, (2018), Kavin Publications, Coimbatore
4. Radhakrishnan, (2013), Indirect Taxation, Kalyani Publishers
5. Background Material for Goods and Service Tax. July, 2016. National Academy Of Customs Excise and Narcotics.

Financial Markets and Institutions
SEMESTER IV– ELECTIVE PAPER- 4

COURSE CODE:
L:P:T:S
EXAM HOURS: 3

CREDITS: 3
CIA MARKS: 25
ESE MARKS: 75

COURSE OBJECTIVES:

To provide knowledge on financial markets and institutions and to impart knowledge on financial markets and institutions

COURSE OUTCOMES:

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

CO1	Outline the Money market and Capital market in the Indian financial system. (U)
CO2	Explain the profile of the Indian money market which includes the commercial paper market, Bill market (U)
CO3	Describe the role of certificate of deposits, Treasury bills, REPO Accounting in Indian money markets. (U)
CO4	Classify the Indian money and Capital market and analyse the new financial instruments in the capital market (U)
CO5	Demonstrate the functions of financial service institutions in India like CRISIL, DFHIL, ICRA, OTCEI, NSDL, STCI (U)

MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

	PSO 1	PSO 2	PSO 3
CO 1	3	-	3
CO 2	3	-	-
CO 3	3	-	-
CO 4	3	-	3
CO5	3	-	3

3- Strong Correlation 2- Medium Correlation 1- Low Correlation

Unit	Contents of Module	Hrs	CO
1	Meaning, role, functions and constituents of financial markets – Financial instruments – Indian Money and Capital Markets – Money Market: Meaning, characteristics, objectives, importance, general functions and segments of money market – Characteristics of a developed money market – Money market Vs Capital market – Global money markets.	15	1
2	Profile of Indian money market – nature of dealings – participants – mode of operation – call money rates – Commercial Paper Market: meaning and features – Satellite Dealers – Commercial Bill Market: Meaning and importance – Developed Bill Market – shortcomings of Indian Bill Market – growth of Indian Bill Market – Bill Market Schemes – Failure of Bill Market Scheme Blues of bill discounting – RBI directives	15	2
3	Certificate of Deposit Market: Meaning, features – time deposit Vs certificate of deposit – Role of DFHI and banks – Treasury Bills Market: Meaning and features – features of Indian treasury bills – Gilt-edged securities market: meaning and features – REPOS – Repo Accounting – Government bonds – important of gilt-edged market – criticisms	15	3
4	Capital market: meaning – Indian money market – Indian capital market – evaluation and growth – new financial instruments recent initiatives in the Indian capital market – major issues of Indian capital market – Capital market instruments – New Issues Market – meaning and features – NIM Vs secondary market – intermediaries in NIM	15	4
5	Financial Service Institutions: Clearing Corporation of India – Credit Rating and Information Services of India Limited (CRISIL) – Discount and Finance House of India Limited (DFHIL) – Investment Information and Credit Rating Agency of India Limited (ICRA) – Moody's Investor Service – S & P – Fitch ratings – OTCEI – NSDL – STCI – Financial Institutions: NHB – EXIM Bank – NABARD – Stock Exchange – functions and working	15	5

QUESTION PAPER PATTERN:

PART A - 10 OUT OF 12 = 10 X 1 = 10 marks

PART B - 5 OUT OF 7 = 5 X 5 = 25 marks

PART C - 4 OUT OF 6 = 4 X 10 = 40 marks

RECOMMENDED TEXT BOOKS:

1. Gurusamy S, Financial Markets and Institutions, Vijay Nicole and Tata McGraw Hill Company
2. Bhole L M, Financial Institutions and Markets, Tata McGraw Hill Company
3. Varshney P N and Mittal D K, Indian Financial System, Sultan Chand & Sons
4. Kohmn Meir, Financial Institutions and Markets, Tata McGraw Hill Company
5. Apte P G, International Financial Management, Tata McGraw Hill Company
6. Avadhani V A, Capital Market Management, Himalaya Publishing Company
7. Khan M Y, Indian Financial System, Tata McGraw Hill Company

WEB REFERENCES:

www.indiacorporateadvisor.com

www.nse-india.com

www.nsdl.co.in

Digital Banking
SEMESTER IV– ELECTIVE PAPER - 4

COURSE CODE:
L:P:T:S
EXAM HOURS: 3

CREDITS: 3
CIA MARKS: 25
ESE MARKS: 75

COURSE OBJECTIVES:

- To make the students understand the concept of application of Technology in Banking Sector.
- To expose the students to learn the role of Technology in the Banking Sector.

COURSE OUTCOMES:

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

CO1	Critically compare, contrast evaluate the different machine learning techniques in terms of their applicability to solving problems in banking sector (A)
CO2	To explain present major economic and technical changes are undergoing in industrial and financial revolution through the new information-processing Technology(U)

MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

	PSO 1	PSO 2	PSO 3
CO 1	3	-	3
CO 2	3	-	3

3- Strong Correlation 2- Medium Correlation 1- Low Correlation

Unit	Contents of Module	Hrs	CO
1	Networking of computers – Types – LAN – WAN – Internet and Intranet – E-mail – rise of on-line – banking technology in banking services.	15	1
2	Electronic payment system : Automatic teller machine merits and demerits – installation and security aspects of ATM, MICR equipment - precautions in handling MICR instrument – benefits and limitations.	15	2
3	e-cash : features – benefits of e-cash – limitations of electronic data interchange – electronic fund transfer credit card – debit card – payment through bank network – payment by smart card – electronic pass book – home banking.	15	3
4	Electronic clearing services – SWIFT – types of message in SWIFT (society for worldwide interbank financial telecommunication) – message format in SWIFT – bank information code – message flow in SWIFT system – advantages and structure of SWIFT.	15	4
5	E-Banking challenges and opportunities – services offered through e-banking – strengths of e-banking – weakness of e-banking – opportunities – theories of e-banking.	15	5

QUESTION PAPER PATTERN:

PART A - 10 OUT OF 12 = 10 X 1 = 10 marks

PART B - 5 OUT OF 7 = 5 X 5 = 25 marks

PART C - 4 OUT OF 6 = 4 X 10 = 40 marks

RECOMMENDED TEXT BOOKS:

1. Knowledge based system in banking sector – R.V. Kulkarni
2. Computer Application in Business and, Commerce and Banking – R.S.Viramani.
3. Computer Application in Business – R.Parameswaran.

ANNA ADARSH COLLEGE FOR WOMEN
PG DEPARTMENT OF COMMERCE SHIFT II
SYLLABUS: B.COM

ACADEMIC YEAR: 2023 - 2024

Heinman



R. Senthil

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ANNA ADARSH COLLEGE FOR WOMEN
ANNA NAGAR, CHENNAI-600 040

**ANNA ADARSH COLLEGE FOR WOMEN
PG DEPARTMENT OF COMMERCE SHIFT II**

**UG STAFF LIST
2023-2024**

S.NO	NAME OF THE STAFF	DESIGNATION
1	Dr.D.JOTHIRAMAN	Head, Associate Professor
2	Dr. K. UMADEVI	Assistant Professor
3	Dr. P. VIMALA	Assistant Professor
4	Dr. S. SUJATHA	Assistant Professor
5	Dr. N. JEEVA	Assistant Professor
6	Ms.P. PRIYA	Assistant Professor
7	Ms. A. MANJU	Assistant Professor
8	Ms. A. NIVEDHA	Assistant Professor
9	Ms. GAYATHRI KUMARAN	Assistant Professor
10	Dr. H. PUSHPALATHA	Assistant Professor
11	Ms. M. SATHYA	<i>Assistant Professor.</i>
12	Ms. ARUNA (Economics)	Assistant Professor
13	Ms. B. KAVITHA (Maths)	Assistant Professor

J. Jothiraman



R. Hanthi

PRINCIPAL
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ANNA NAGAR, CHENNAI-600 040

சென்னைப் பல்கலைக்கழகம்
University of Madras

Part-I

பொதுத் தமிழ் - பாடத்திட்டம்

General Tamil - Syllabus

4 பருவங்கள் (முதல் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பொதுத்தமிழ்-1

தமிழ் இலக்கிய வரலாறு -1

முதலாம் ஆண்டு – முதற் பருவம்

Course Code	Course Name	category	L	T	P	S	Credits	Ins.Hrs	CIA	Externa	Total
100L1AU	பொதுத்தமிழ் -1 தமிழ் இலக்கிய வரலாறு -1	Supportive	Y	-	-	-	3	6	25	75	100

Learning Objectives

- முதலாமாண்டுப் பட்ட வகுப்பு மாணவர்களுக்குத் தமிழ் மொழி இலக்கியங்களை அறிமுகம் செய்தல்
- தமிழ் இலக்கியப் போக்குகளையும், இலக்கணங்களையும் மாணவர் அறியுமாறு செய்து அவர்களின் படைப்பாற்றலைத் தூண்டுதல்
- தமிழ் இலக்கியம் சார்ந்த போட்டித் தேர்வுகளுக்கு ஏற்ப கற்பித்தல் நடைமுறைகளை மேற்கொள்ளுதல்

Expected Course Outcomes

On the Successful completion of the Course, Students will be able to

இப்பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்

CO 1	சங்க இலக்கியத்தில் காணப்பெறும் வாழ்வியல் சிந்தனைகளை அறிந்து கொள்வர்	K4
CO 2	அற இலக்கியம் மற்றும் தமிழ் காப்பியங்களின்வழி வாழ்வியல் சிந்தனையைப் பெறுவர்	K5, K6
CO 3	பக்தி இலக்கியங்களைக் கற்பதன் மூலம் பக்தி நெறியினையும், பகுத்தறிவு இலக்கியங்களைக் கற்பதன் வழி நல்லிணக்கத்தையும் தெரிந்து பின்பற்றுவர்	K3
CO 4	மொழியறிவோடு சிந்தனைத்திறனைப் பெறுவர்	K3
CO 5	மொழிப்பயிற்சிக்குத் தேவையான இலக்கணங்களைக் கற்பர்.	K2

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

அலகு-1 தமிழ் இலக்கிய, இலக்கண வரலாறு அறிமுகம்.

1. இலக்கணம்;

அ.தொல்காப்பியம், இறையனார் களவியல் உரை , நம்பியகப் பொருள், புறப்பொருள் வெண்பா மாலை, நன்னூல், தண்டியலங்காரம், யாப்பருங்கலக்காரிகை நூல்கள்

ஆ.மொழிப் பயிற்சி- ஒற்றுப்பிழை தவிர்த்தல்

- வல்லினம் மிகும் இடங்கள்
- வல்லினம் மிகா இடங்கள்

- ஈரொற்று வரும் இடங்கள்
- ஒரு, ஓர் வரும் இடங்கள்
- அது, அஃது வரும் இடங்கள்
- தான், தாம் வரும் இடங்கள்

பயிற்சி : வல்லினம் மிகும் இடங்கள், மிகா இடங்கள் தவறாக வரும்வகையில் ஒரு பத்தி கொடுத்து ஒற்றுப் பிழை திருத்தி எழுதச் செய்தல்.

2. சங்க இலக்கியம் - எட்டுத்தொகை, பத்துப்பாட்டு
3. அற இலக்கியம்-பதினெண்கீழ்கணக்கு நூல்கள்
4. காப்பிய இலக்கியம் - ஐம்பெருங் காப்பியங்கள், ஐஞ்சிறு காப்பியங்கள், சமயக் காப்பியங்கள்
5. பக்தி இலக்கியமும் (பன்னிரு திருமுறைகள், நாலாயிர திவ்வியப் பிரபந்தம் -- பகுத்தறிவு

இலக்கியமும் (சித்தர் இலக்கியங்கள், புலவர் குழந்தையின் இராவண காவியம்)

அலகு-2

சங்க இலக்கியம்

எட்டுத்தொகை ;எ

1. நற்றிணை-முதல் பாடல் -நின்ற சொல்லர்
2. குறுந்தொகை 3 ஆம் பாடல் -நிலத்தினும் பெரிதே
3. ஐங்குறுநூறு -நெல் பல பொலிக! பொன் பெரிது சிறக்க!' (முதல் பாடல்)-வேட்கைப் பத்து
4. கலித்தொகை- 51 - சுடர்த்தொடிக் கேளாய் -குறிஞ்சிக் கலி
5. புறநானூறு -189 தெண்கடல் வளாகம் பொதுமையின்றி, நாடா கொன்றோ -187

பத்துப்பாட்டு;

1. முல்லைப்பாட்டு (முழுவதும்)

அலகு-3

அற இலக்கியம்

- 1.திருக்குறள் -அறன் வலியுறுத்தல் அதிகாரம்
- 2.நாலடியார்-பாடல்: 131 (குஞ்சியழகும்)
- 3.நான்மணிக்கடிகை-நிலத்துக்கு அணியென்ப
- 4.பழமொழி நானூறு- தம் நடை நோக்கார்
- 5.இனியவை நாற்பது- 37. இளமையை மூப்பு என்று

அலகு-4

காப்பிய இலக்கியம்

1. சிலப்பதிகாரம் - வழக்குரைகாதை
2. மணிமேகலை- பாத்திரம் பெற்ற காதை
3. பெரியபுராணம் - பூசலார் நாயனார்புராணம்
4. கம்பராமாயணம்- குகப் படலம்
5. சீறாப்புராணம் - மானுக்குப் பிணை நின்ற படலம்

6. இயேசு காவியம் -ஊதாரிப்பிள்ளை	
அலகு-5	பக்தி இலக்கியமும், பகுத்தறிவு இலக்கியமும்
பக்தி இலக்கியம்;	
<ol style="list-style-type: none"> 1. திருநாவுக்கரசர் தேவாரம் - நாமார்க்கும் குடியல்லேம் எனத் தொடங்கும் பாடல் மட்டும் 2. மாணிக்கவாசகர் திருவாசகம் - நமச்சிவாய வாழ்க நாதன்தாள் வாழ்க முதல் சிரம்குவிவார் ஓங்குவிக்கும் சீரோன் கழல் வெல்க வரை 3. பொய்கையாழ்வார்-வையந் தகளியா வார்கடலே 4. பூதத்தாழ்வார்-அன்பே தகளியா 5. பேயாழ்வார்-திருக்கண்டேன் பொன்மேனி கண்டேன் 6. ஆண்டாள் - திருப்பாவை மார்கழித் திங்கள் (முதல் பாடல்) 	
பகுத்தறிவு இலக்கியம்;	
<ul style="list-style-type: none"> • திருமூலர் - திருமந்திரம் (270,271, 274, 275 285) • பட்டினத்தார் -திருவிடை மருதூர் (காடே திரிந்து - எனத் தொடங்கும் பாடல் பா.எண் ;.279, 280) • கடுவெளி சித்தர் - பாபஞ்செய் யாதிரு மனமே (பாடல் முழுவதும்) • இராவண காவியம் - தாய்மொழிப் படலம் - 18. ஏடுகை யில்லா ரில்லை முதல் - 22. செந்தமிழ் வளர்த்தார். வரை 	
Text books	
•	.
Reference Books	
<ul style="list-style-type: none"> • மு. வரதராசன், தமிழ் இலக்கிய வரலாறு, சாகித்ய அக்காடெமி, புதுடெல்லி. • மது. ச. விமலானந்தன், தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை. • தமிழண்ணல், புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை. • தமிழ் இலக்கிய வரலாறு -முனைவர்.சிற்பி பாலசுப்ரமணியம், முனைவர்.சொ.சேதுபதி • புதிய தமிழ் இலக்கிய வரலாறு- முனைவர்.சிற்பி பாலசுப்ரமணியம்,நீல.பத்மநாபன் • தமிழ் இலக்கிய வரலாறு - டாக்டர்.அ.கா.பெருமாள் • தமிழ் இலக்கிய வரலாறு -முனைவர். ப.ச.ஏசுதாசன் • தமிழ் இலக்கிய வரலாறு - ஸ்ரீ குமார் • வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு-பாக்கியமேரி • தமிழ் பயிற்றும் முறை, பேராசிரியர் ந. சுப்புரெட்டியார் - மணிவாசகர் பதிப்பகம், சிதம்பரம் 	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
Web Sources	

- <https://www.chennailibrary.com/>
- <https://www.sirukathaigal.com>
- <https://www.tamilvirtualuniversity.org>
- <https://www.noolulagam.com>
- <https://www.katuraitamilblogspot.com>

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2	1.
CLO1	3	2	3	3	3	2	2	2	3	2	3	2	
CLO2	3	3	2	2	2	3	2	3	3	2	2	2	
CLO3	3	2	3	3	2	2	2	3	2	3	3	2	
CLO4		3	3	2	2	2	3	2	3	2	3	3	
CLO5	3	3	2	2	2	3	3	2	2	2	3	3	

Strong -3,Medium-2,Low-1

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FOUNDATION COURSE: ENGLISH
SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR - SEMESTER I PAPER II –GENERAL ENGLISH

Subject Code	Category	L	T	P	S	Credits	Inst. Hours	Marks		
								CIA	External	Total
100L1ZU	Part II	Y	Y	-	-	3	6	25	75	100
Learning Objectives										
LO1	To enable learners to acquire self awareness and positive thinking required in various life situations.									
LO2	To help them acquire the attribute of empathy									
LO3	To assist them in acquiring creative and critical thinking abilities									
LO4	To enable them to learn the basic grammar									
LO5	To assist them in developing LSRW skills									
Unit No.	Unit Title & Text							No. of Periods for the Unit		
I	SELF-AWARENESS(WHO)&POSITIVE THINKING(UNICEF) Life Story 1.1 Chapter 1 from Malala Yousafzai, I am Malala 1.2 An Autobiography or The Story of My Experiments with Truth (Chapters 1, 2 & 3) M.K.Gandhi Poem 1.3 Where the Mind is Without Fear – Gitanjali 35 – Rabindranath Tagore 1.4 Love Cycle – Chinua Achebe							20		
II	EMPATHY Poem 2.1 Nine Gold Medals – David Roth 2.2 Alice Fell or poverty – William Wordsworth Short Story 2.3 The School for Sympathy – E.V. Lucas 2.4 Barn Burning – William Faulkner							20		
III	CRITICAL & CREATIVE THINKING Poem 3.1 The Things That Haven't Been Done Before – Edgar Guest 3.2 Stopping by the Woods on a Snowy Evening – Robert Frost							20		

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	Readers Theatre 3.3 The Magic Brocade – A Tale of China 3.4 Stories on Stage – Aaron Shepard (Three Sideway Stories from Wayside School” by Louis Sachar)	
IV	Part of Speech 4.1 Articles 4.2 Noun 4.3 Pronoun 4.4 Verb 4.5 Adverb 4.6 Adjective 4.7 Preposition	15
V	Paragraph and Essay Writing 5.1 Descriptive 5.2 Expository 5.3 Persuasive 5.4 Narrative Reading Comprehension	15
Course Outcomes		
Course Outcomes	On completion of this course, students will:	
CO1	Acquire self awareness and positive thinking required in various life situations	PO1,PO7
CO2	Acquire the attribute of empathy.	PO1,PO2,PO10
CO3	Acquire creative and critical thinking abilities.	PO4,PO6,PO9
CO4	Learn basic grammar	PO4,PO5,PO6
CO5	Development and integrate the use of four language skills i.e., listening, speaking, reading and writing.	PO3,PO8
Text books (Latest Editions)		
1.	Malala Yousafzai. I am Malala, Little, Brown and Company, 2013.	
2.	M.K. Gandhi. An Autobiography or The Story of My Experiments with Truth (Chapter – I), Rupa Publications, 2011.	
3.	Rabindranath Tagore. "Gitanjali 35" from Gitanjali (Song Offerings): A Collection of Prose Translations Made by the Author from the Original Bengali. MacMillan, 1913.	
4.	N.Krishnasamy. Modern English: A Book of Grammar, Usage and Composition Macmillan, 1975.	
5.	Aaron Shepard. Stories on Stage, Shepard Publications, 2017.	
6.	J.C. Nesfield. English Grammar Composition and Usage, Macmillan, 2019.	

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Web Resources	
1	Malala Yousafzai. I am Malala (Chapter 1) https://archive.org/details/i-am-malala
2	M.K Gandhi. An Autobiography or The Story of My Experiments with Truth(Chapter-1)- Rupa Publication, 2011 https://www.indiastudychannel.com/resources/146521-Book-Review-An-Autobiography-or-The-story-of-my-experiments-with-Truth.aspx
3	Rabindranath Tagore. "Gitanjali 35" from Gitanjali (Song Offerings) https://www.poetryfoundation.org/poems/45668/gitanjali-35
4	Aaron Shepard.Stories on Stage, Shepard Publications, 2017 https://amzn.eu/d/9rVzINv
5	J C Nesfield. Manual of English Grammar and Composition. https://archive.org/details/in.ernet.dli.2015.44179

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3	3	2	3	2
CO2	2	3	3	3	2	3	3	2	2	2
CO3	3	3	3	2	3	3	3	2	3	2
CO4	3	3	3	3	3	3	3	2	2	2
CO5	3	2	3	3	3	3	3	2	2	3

Mapping with Programme Specific Outcomes:

CO /PO	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3
CO2	3	3	3	3
CO3	3	3	3	3
CO4	3	3	3	3
CO5	3	3	3	3
Weightage	15	15	15	15
Weighted percentage of Course Contribution to POS	3.0	3.0	3.0	3.0

3 – Strong, 2 – Medium, 1 - Low

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B.COM. (GENERAL) DEGREE PROGRAMME
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FIRST YEAR – SEMESTER – I

CORE-I: FINANCIAL ACCOUNTING - I

(Common to BCom-AF, BM, CA, MM, ISM, Co-op. & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
146C1A	5				5	5	25	75	100
Learning Objectives									
LO1	To understand the basic accounting concepts and standards.								
LO2	To know the basis for calculating business profits.								
LO3	To familiarize with the accounting treatment of depreciation.								
LO4	To learn the methods of calculating profit for single entry system.								
LO5	To gain knowledge on the accounting treatment of insurance claims.								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
I	Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation								15
II	Final Accounts Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.								15
III	Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate								15
IV	Accounting from Incomplete Records – Single Entry System Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.								15
V	Royalty and Insurance Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)								15
TOTAL								75	
THEORY 20% & PROBLEM 80%									

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CO	Course Outcomes
CO1	Remember the concept of rectification of errors and Bank reconciliation statements
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO3	Analyse the various methods of providing depreciation
CO4	Evaluate the methods of calculation of profit
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.
Textbooks	
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3.	Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5.	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
6.	Dr. K. Murugadoss, Dr. M. Jaya, Dr. V. Charulatha & Dr. D. Baskar Financial Accounting, Vijay Nicole Imprints Private Limited, Chennai
7.	T.S. Reddy and Dr. A. Murthy, Financial Accounting, Margham Publications, Chennai
Reference Books	
1.	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2.	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3.	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

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B.COM. (GENERAL) DEGREE PROGRAMME
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FIRST YEAR – SEMESTER – I

CORE–II: PRINCIPLES OF MANAGEMENT

(Common to BCom-AF, BM, CA, MM, ISM, Co-op. & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
146C1B	5				5	5	25	75	100
Learning Objectives									
LO1	To understand the basic management concepts and functions								
LO2	To know the various techniques of planning and decision making								
LO3	To familiarize with the concepts of organisation structure								
LO4	To gain knowledge about the various components of staffing								
LO5	To enable the students in understanding the control techniques of management								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Management Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.								15
II	Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.								15
III	Organizing Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.								15
IV	Staffing Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test-Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].								15

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V	<p>Directing Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision.</p> <p>Co-ordination and Control Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].</p>	15
Total		75
Course Outcomes		
CO1	Demonstrate the importance of principles of management.	
CO2	Paraphrase the importance of planning and decision making in an organization.	
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.	
CO4	Enumerate the various methods of Performance appraisal	
CO5	Demonstrate the notion of directing, co-coordination and control in the management.	
Textbooks		
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.	
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.	
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.	
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.	
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.	
Reference Books		
1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai	
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.	
3	Griffin, Management principles and applications, Cengage learning, India.	
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.	
5	Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.	
NOTE: Latest Edition of Textbooks May be Used		

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Web Resources	
1	http://www.universityofcalicut.info/sy1/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

**MAPPING WITH PROGRAMME OUTCOMES
 AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVERAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

UNIVERSITY OF MADRAS
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FIRST YEAR – SEMESTER – I
ELECTIVE - I: BUSINESS ECONOMICS
 (Common to BCom-AF, BM & MM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
146E1C	4				3	4	25	75	100

Learning Objectives

LO1	To understand the approaches to economic analysis
LO2	To know the various determinants of demand
LO3	To gain knowledge on concept and features of consumer behaviour
LO4	To learn the laws of variable proportions
LO5	To enable the students to understand the objectives and importance of pricing policy

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Introduction to Economics Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle:- Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation,	12
II	Demand & Supply Functions Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.	12
III	Consumer Behaviour Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Cardinal and Ordinal concepts of Utility - Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.	12
IV	Theory of Production Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium	12

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V	Market Structure Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve	12
TOTAL		60
Course Outcomes		
CO1	Explain the positive and negative approaches in economic analysis	
CO2	Understood the factors of demand forecasting	
CO3	Know the assumptions and significance of indifference curve	
CO4	Outline the internal and external economies of scale	
CO5	Relate and apply the various methods of pricing	
Textbooks		
1	H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.	
2	C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.	
3	Aryamala.T, Business Economics, Vijay Nocolo, Chennai.	
4	T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai.	
5	D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai.	
Reference Books		
1	S.Shankaran, Business Economics- Margham Publications, Chennai.	
2	P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.	
3	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia	
4	Ram singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai.	
5	Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.	
NOTE: Latest Edition of Textbooks May be Used		

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Web Resources	
1	https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ
2	https://www.icsi.edu/
3	https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160

**MAPPING WITH PROGRAMME OUTCOMES
 AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	2	2	2	2	2	2	1	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	2	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	14	11	10	10	10	10	10	10
AVERAG E	3	2	2.6	2.8	2.2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

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FIRST YEAR – SEMESTER – I
FOUNDATION COURSE – PROFESSIONAL ETHICS

(Common to BCom-AF, BM, CA, MM & ISM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
146B1A	2				2	2	40	60	100
Unit	Contents								No. of Hrs.
I	Concept and Theories of Business Ethics: Definition of Ethics – Personal Ethics and Business Ethics – Morality and Law – How are moral standards are formed? - Religion and Morality – Morality, Etiquette and - Professional Codes – Indian Ethical Traditions.								6
II	Business Ethics: Principles of Personal Ethics – Principles of Professional Ethics – Evaluation of Ethics over the Years – Honesty, Integrity and Transparency – Distinction between Values and Ethics – Roots of Unethical Behaviour – Ethical Decision-making.								6
III	Ethical Dilemmas, Sources and their Resolutions: What is an Ethical Dilemma? – Sources of Ethical Behaviour – Code of Personal Ethics for Employees – How to resolve an Ethical problem? – How to resolve Ethical Dilemmas?								6
IV	Ethical Decision-making in Business: Ethical Models that guide Decision-making – Which approach to use? – Ethical Decision-making with cross-holder Conflicts and Competition – Applying Moral Philosophy to Ethical Decision-making – Kohlberg’s Model of Cognitive Moral Development – Influences on Ethical Decision-making – Personal values and Ethical Decision-making.								6
V	Human Values for Indian Managers: Lessons from Ancient Indian Education System – The Law of Karma – Quality of Work Life – Ethics of Vivekananda, Gandihiji, Aurobindo and Tagore.								6
Total								30	
Textbooks									
1	Tom L. Beauchamp and Norman E. Bowie, “Ethical Theory and Business”, Prentice Hall, New Jersey								
2	Manual Vela Squez, “Business Ethics Concepts and Cases”, Prentice Hall, New Jersey								
3	Kenneth Blanchard and Norman Vincent Peale, “The Power of Ethical Management”, New York, William Morrow & Co								
4	Dr.S.S.Khanka, “Business Ethics and Corporate Governance”,S Chand and Company Ltd,NewDelhi.								
5	R.S.Naagarazan, “A Textbook on Professional Ethics and Human Values”, New Age International(P) Limited.								
6	A.C.Fernando, “Business Ethics and Corporate Governance”, Pearson.								
7	A.C.Fernando,K.P.Muraleedharan, E.K.Satheesh, “Business Ethics - An Indian Perspective”,Pearson India Education Service Pvt Ltd.								

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FIRST YEAR – SEMESTER – I
SEC – 1 MS OFFICE FOR COMMERCE (Practical)

(Common to BCom-AF, BM, CA, MM & ISM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
146S1A			2		2	2	40	60	100
Unit	Contents								No. of Hours
I	Introduction to MS Word & Commonly used features Introduction to Word processing -Word processor / Editor - File Extension - DOCx, DOTx - Application / Document area Title Bar, Menu Bar, Ribbon, Icons, Status Bar, Scroll Bar - Page Layout - Page Size (Letter / A4) - Orientation (Landscape / Portrait) - Margin (Top, Left, Bottom, Right) -Navigation(Arrow keys, Ctrl + Arrow keys, Home, End, Page UP/ Page Down) - Selection - Using Shift + Navigation Fonts / Superscript / Subscript - Show / Hide - Displays non printing characters (Space / TAB / Enter) - Change Case - Bullets / Numbering - Format Painter – Clipboard - Find / Replace Screen shot - Prnt SCR / Alt + PrntScr – Indent - Line and Para spacing - Tab Stop - Text to Table - Table to Text								6
II	Insert Tab & Mail Merge Insert Tab - Picture (Styles, Border, Effects, Warp Text, Align, Rotate, Flip, Crop) - Water Mark - Shapes (Group, Ungroup, Bring to Front, Send to Back, Format shape) – Hyperlink – Bookmark - Text Box - Word Art Tables - Rows , Columns, Cell - Merge Cell - Split Cell TOC - Update entire - Header / Footer - Cover Page - Break - Section Break - Spell Check - ABC / F7 - Word Count Working with Mail Merge								6
III	Introduction to MS Powerpoint Creating Presentation - File Extension - PPTx, PPSx - Slides and Layouts, Apply Background - Title Bar, Menu Bar, Ribbon, Icons, Status Bar, Scroll Bar - View - Slide Master Insert Logo - to display in all slides - Change Text color - to maintain consistency in all slides Slideshow - F5 / Shift F5 New Slide - Ctrl + M Animation Effects - Apply in objects within the Slide Transition Effect - Apply between slides Rehearse Timing - Set timing to each slide Loop until ESC - After reaching LAST slide, display again from 1st slide. SaveAs - PPSx - PowerPoint Show SlideShow - Use Pen / Highlighter Paste the Chart from Excel - Data linked to Excel source Insert Chart within PowerPoint - Data linked internally								6

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IV	<p>Introduction to MS Excel & Using Formulas</p> <p>Working with Excel</p> <p>Opening a Workbook - Understanding the Display Screen</p> <p>Working with the Ribbon - Exploring the File Tab - Working with the Quick Access Toolbar - Working with the Status Bar- Switching Between Opened Workbooks</p> <p>Entering Data - Moving the Cell Pointer - Selecting a Range of Cells - Creating a New Workbook - Inserting, Renaming, and Deleting Worksheets - Entering Constant Values - Using Auto Fill to Enter Data - Saving a Workbook - Editing Cell Contents</p> <p>Clearing Cell Contents - Insert / Edit Comments - Working with Undo and Redo - Closing a Workbook</p> <p>Using Formulas</p> <p>Entering Formulas with Addressing Methods (Relative / Mixed / Absolute) - Using Auto Fill with Formulas - Using the Sum, Average, Max, Min, Count Functions - Using IF and NestedIf Function - Using Text Functions (Len, Trim, Left, Right, Mid, Find, Replace, Upper, Lower, Proper) - Using Date Functions (Today, Now, Day, Month, Year) - Using Lookup Functions (Vlookup, Hlookup) - Using Formula Error Checking - Cutting / Copying and Pasting Constant Values and Formulas - Copy / Pasting using Transpose option - Using Format Painter</p>	6
V	<p>Working on multiple Worksheets & Working with huge Datasets</p> <p>Formatting Worksheets - Formatting Numbers - Changing the Font Format - Aligning Cell Contents - Merging Cells</p> <p>Adding Borders - Applying Cell Styles - Modifying Columns and Rows - Changing Column Width - Changing Row Height</p> <p>Inserting and Deleting Columns or Rows - Hiding Columns or Rows - Editing Workbooks - Working with AutoCorrect</p> <p>Checking Spelling - Using Find and Replace - Using Hyperlinks (Internal / External)</p> <p>Working with huge Dataset</p> <p>Using multilevel Sort - Using Filters - Fetching Unique Records</p> <p>Finding Duplicates - Applying Conditional Formatting Rules</p> <p>Applying Freeze Panes - Using Pivot Table (Layout & Format)</p> <p>Working with Charts</p> <p>Pie / Bar / Column / Line Charts - Titles / Legends / Data labels</p> <p>Copy / Pasting in Word / PowerPoint</p> <p>Printing Worksheets</p> <p>Using Print Preview - Working with Print Settings - Using Page Setup Tools - Working in Page Layout View - Creating a Header and Footer - Using Page Break Preview - Printing a Worksheet</p> <p>Exiting Excel</p>	6
Total		30

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Reference Books	
1	Hart-Davis, G., Kettell, J. A., Simmons, C. (2003). Microsoft Office 2003: The Complete Reference. United Kingdom: McGraw-Hill/Osborne.
2	Lambert, J., Frye, C. (2018). Microsoft Office 2019 Step by Step. United States: Pearson Education.
3	Lambert, J., Cox, J. (2007). Microsoft Office Word 2007 Step by Step. United States: Microsoft Press.
4	Richardson, T., Held, B., Moriarty, B. (2019). Microsoft Excel Functions and Formulas with Excel 2019/Office 365. United States: Mercury Learning and Information
5	Lalwani, L. (2019). Excel 2019 All-in-One: Master the New Features of Excel 2019 / Office 365. India: BPB Publications.
6	Weverka, P. (2010). PowerPoint 2010 All-in-One For Dummies. Germany: Wiley.
Web Resources	
1	Ms Word tutorial: https://youtu.be/S-nHYzK-BVg
2	Ms PowerPoint: https://youtu.be/XF34-Wu6qWU
3	Mail Merge material: https://support.microsoft.com/en-us/office/use-mail-merge-for-bulk-email-letters-labels-and-envelopes-f488ed5b-b849-4c11-9cff-932c49474705
4	Ms Excel functions: https://youtu.be/ShBTJrdioLo
5	Materials : https://support.microsoft.com/en-us/training

**சென்னைப் பல்கலைக்கழகம்
University of Madras**

Part-IV

அடிப்படைத் தமிழ் - பாடத்திட்டம்

Basic Tamil - Syllabus

2 பருவங்கள் (முதல் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பருவம் - I (Semester - I)
அடிப்படைத் தமிழ் - I (Basic Tamil - I)

Course Code	Course Name	Category	L	T	P	S	Credit	Ins. Hours	Marks		
									CIA	External	Total
100S1A	அடிப்படைத் தமிழ் - I Basic Tamil - I	Supportive	2		-	-	2	2	25	75	100
Pre requisite	தமிழ் கற்கும் ஆர்வம்.									SV 2023	
Learning Objectives - கற்றல் நோக்கங்கள்											
<ul style="list-style-type: none"> பிறமொழி மாணவர்களுக்குத் தமிழ்மொழி பயிற்றுவித்தல். தமிழ் எழுத்துகளின் வரிவடிவங்களை அறிவதோடு உச்சரிக்கவும் எழுதவும் பயிற்றுவித்தல். கற்றுக்கொண்ட சொற்களைக் கொண்டு தொடர்களை அமைத்துப் பேசக் கற்றுக்கொள்ளச் செய்தல். மிழ்பேசும் மக்களிடையே அவர்கள் கலந்துபழகி, தங்கள் வாழ்வைச் சிறப்பாக நடத்தத் தேவையான மொழிவளத்தைப் பெறச் செய்தல். 											
Expected Course Outcomes - எதிர்பார்க்கப்படும் கற்றல் அடைவுகள்											
On the successful completion of the course, students will be able to இப் பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்.											
CO 1	தமிழ் உயிரெழுத்து வடிவங்களையும் மெய்யெழுத்து வடிவங்களையும் அறிந்துகொள்வர்.								K1,K2		
CO 2	உயிர், மெய், உயிர்மெய்த் துணைக் குறியீடுகளை அறிந்து அவற்றை எழுதும் திறன் பெறுவர்.								K2		
CO 3	ஒரு எழுத்துக்கு ஒரு ஒலி, ஒரு ஒலிக்கு ஒரு எழுத்து என்ற தமிழின் உச்சரிப்பு - வரிவடிவத் தொடர்பை உணர்வர்.								K3,K4		
CO 4	சில அடிப்படையான மொழி இலக்கண விதிகளை அறிந்து பயன்படுத்துவர்.								K3,K5		
CO 5	தமிழ்நாட்டுச் சூழலில் அன்றாடத் தேவைகளை நிறைவேற்றிக்கொள்ள ஏற்ற மொழிப் பயன்பாடுகளை அறிவர்.								K4,K6		
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
Unit - I	உயிரெழுத்துகள், மெய்யெழுத்துகள், உயிர்மெய் எழுத்துகள்										
	உயிர், மெய், உயிர்மெய்த் துணைக் குறியீடுகள், குறில்-நெடில், வல்லினம்-மெல்லினம்-இடையினம் - எழுத்துகளின் ஒலிப்பு முறையையும் எழுதும் முறையையும் கற்றல்.										
Unit - II	ஒரெழுத்து ஒருமொழியும் இன்றியமையாத பெர்றசொற்களும்										
	ஒரெழுத்துச் சொற்கள் - பல எழுத்துச் சொற்கள் - சொற்பொருள் அறிதல் - நாள், மாதம், எண் பெயர்கள் அறிதல் - பருவங்கள் அறிதல் - விலங்குகள், தாவரங்கள், உடல் உறுப்புகள், உறவுப் பெயர்கள், ஊர்ப் பெயர்கள், போன்றவற்றை அறிதல்.										
Unit - III	சொல் வகைகளும் சொற்பயன்பாடும்										
	எண் அடை, பெயரடை, வினையடை, இடைச்சொற்கள் இணைப்பு, வேற்றுமை உருபு இணைப்பு போன்ற மொழி விதிகளைக் கற்பித்தல்.										
Unit - IV	பிழையின்றிப் பேசுதலும் எழுதுதலும்										
	திணை-பால்-எண்-இடம்-காலம் ஆகியவற்றை அறிதல். பொதுவாக இவற்றில் ஏற்படும் பிழைகளை உணர்த்திச் சரிசெய்தல்.										

Unit - V	மொழிப் பயன்பாட்டு பயிற்சி
	<ul style="list-style-type: none"> • ஆர்வமுட்டும் நிகழ்ச்சி அல்லது சிறிய கதையைச் சொல்லச் செய்தல் / படிக்கச் செய்தல். • சூழல்சார் (கல்லூரி, நூலகம், உணவகம், பேருந்து-இரயில்-விமான நிலையங்கள், அங்காடிகள்) உரையாடல்களை மாணவர்களிடையே நிகழ்த்துதல். • கதையினைச் சொல்லச் சொல்ல எழுதச் சொல்லுதல். • திரைப்படம் அல்லது திரைப்படப் பாடல் குறித்து மாணவர்களிடையே குழுக் கலந்துரையாடல் செய்யச் சொல்லல்.
Text book (s)	
•	அடிப்படைத் தமிழ்-1 (Basic Tamil-I)
Reference Books / Websites	
•	தமிழில் நாமும் தவறில்லாமல் எழுதலாம் - பொற்கோ, பாரி நிலையம், சென்னை, 2003.
•	www.tamilvu.org/ta/content/சான்றிதழ்
•	www.thamizham.net/kal/ttenglish/cards32-u8.htm
•	www.thamizham.net/kal/ttenglish/index-u8.htm
•	www.ilearntamil.com
•	www.wikihow.com/Learn-Tamil
•	www.ilovelanguages.org/tamil.php
•	www.ling-app.com/learn-tamil
•	www.ilearntamilnow.com
•	www.17-minute-languages.com/en/learn-tamil
•	www.hindustanitongue.com/learn-tamil
•	www.duolingo.com/course/ta/en/Learn-Tamil
•	www.mylanguages.org/learn_tamil.php
•	www.learn101.org/tamil.php
•	www.goethe-verlag.com/book2/EN/ENTA/ENTA002.HTM
•	www.karky.in/payilcourses/index.html
•	www.tamilvu.org/ta/பயணியர்-தமிழ்
•	www.languagetrainers.com/blog/tamil-words/
•	www.thamizham.net/kal/tamil.htm
•	www.worldtamilacademy.com
•	www.outsourcingtranslation.com/resources/phrases/tamil-sentences.php
•	www.ling-app.com/ta/basic-words-in-tamil/
•	www.thirutamil.com/article/20-easy-thirukkural-in-tamil/
•	www.chennaiibrary.com/avvai/kondraivendan.html
•	www.tamilvu.org/ta/content/புதிய-பாடத்திட்டம்-2022
•	www.tamilvu.org/ta/content/மின்-கற்றலுக்கான-இணையத்தளம்
•	www.ling-app.com/ta/tamil-culture
•	www.caleidoscope.in/art-culture/tamil-nadu-culture-3

Apps

- www.kaniyantamil.com/best-mobile-apps-tamil-learning/
- Tamil 101 - Learn to Write
- <https://payil.app/tva/ta/>
- <https://tamil-101.en.aptoide.com/app>
- Ling - Learn Tamil Language
- Tamil by Nemo
- Learn Tamil Quickly

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2
CLO 1	3	2	3	2	2	3	2	2	2	2	3	3
CLO 2	2	2	2	3	3	2	2	3	3	2	2	2
CLO 3	3	3	3	2	2	3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3	2	2	2	2	3	2
CLO 5	2	2	3	3	2	2	3	3	2	3	3	2

Strong - 3, Medium - 2, Low - 1

**சென்னைப் பல்கலைக்கழகம்
University of Madras**

Part-IV

வளர்நிலைத் தமிழ் - பாடத்திட்டம்

Advanced Tamil - Syllabus

2 பருவங்கள் (முதல் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பருவம் - 1 (Semester - 1)
வளர்நிலைத் தமிழ் - I (Advanced Tamil - I)

Course Code	Course Name	Category	L	T	P	S	Credit	Ins. Hours	Marks		
									CIA	External	Total
100S1B	வளர்நிலைத் தமிழ் - I Advanced Tamil - I	Supportive	2	-	-	-	2	2	25	75	100
Pre-requisite	பத்தாம் வகுப்பு வரை தமிழை மொழிப்பாடமாகப் படித்திருக்க வேண்டும்.										SV 2023
Learning Objectives - கற்றல் நோக்கங்கள்											
<ul style="list-style-type: none"> இக்கால இலக்கியங்களில் இன்றியமையாத சில வகைமைகளை மாணவர்கள் அறியுமாறு செய்தல். அழியும் நிலையில் உள்ள நாட்டுப்புறப் பாடல்கள் குறித்த விழிப்புணர்வை ஏற்படுத்துதல். உரைநடை வடிவத்தின் குறிப்பிடத்தக்க கூறான கட்டுரை இலக்கியம் பற்றியும் அதன் சிறப்புகள் குறித்தும் அறியச் செய்தல். தம் உள்ள கருத்துகளை நடப்பு இலக்கிய வடிவங்களைப் பயன்படுத்திச் சமூகத்துக்குப் படைத்தளிக்கத் தூண்டுதல். மொழிப் பிழைகள் நேராமல் தவிர்த்து , பல்வகை ஊடகங்களிலும் வேலை வாய்ப்பு பெற ஊக்கமளித்தல். 											
Expected Course Outcomes - எதிர்பார்க்கப்படும் கற்றல் அடைவுகள்											
On the successful completion of the course, students will be able to											
இப் பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்											
CO 1	சமகால இலக்கியங்களின் நோக்குகள்- போக்குகள் குறித்து மாணவர்கள் அறிந்துகொள்வர்.										K2
CO 2	நாட்டுப்புற மக்களின் வாழ்வியல் , அறிவாற்றல், இன்றைய நிலை ஆகியவை குறித்துச் சிந்திப்பர்.										K1,K2
CO 3	தங்கள் கற்பனை வளத்தை மாணவர்கள் பெருக்கிக் கொள்வர்.										K2,K4,K6
CO 4	மொழியில் பிழைகள் நேரா வண்ணம் எழுதக் கற்றுக் கொள்வதோடு , திறனாய்வு செய்யும் ஆற்றல் பெறுவர்.										K5,K4
CO 5	திரைப்படம், சின்னத்திரை, தொலைக்காட்சி உள்ளிட்ட ஊடகங்களில் பாடல், இசை, எழுத்து எனப் பல்வேறு வேலைவாய்ப்புகள் பெறுவர்.										K5,K4,K6
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
Unit - I	நாட்டுப்புறப் பாடலும் கவிதையும்										
	<ol style="list-style-type: none"> 1. கி.வ.ஜா.வின் மலையருவி அல்லது ஏதேனும் ஒரு நாட்டுப்புறத் தொகுப்பிலிருந்து தேர்ந்தெடுத்துத் தாலாட்டுப் பாடல், சிறுவர் விளையாட்டுப் பாடல், தொழில் பாடல், ஒப்பாரிப் பாடல் ஆகியவற்றை மாணவர்களுக்கு அறிமுகப்படுத்துதல். 2. தமிழ்த்தாய் வாழ்த்து முதல் பாடல் மட்டும். 3. பாரதியாரின் “செந்தமிழ் நாடென்னும் போதினிலே” பாடல். 										
Unit - II	புதுக்கவிதையும் சிறுகதையும்										
	<ol style="list-style-type: none"> 1. “நிலத்தை ஜெயித்த விதை” - வைரமுத்து 2. “தீக்குச்சி” (பித்தன் தொகுப்பு) - அப்துல் ரஹ்மான் 3. “கட்டை விரல்” - கா.ந. அண்ணாதுரை 4. “சனிக்கிழமை” (காகித உறவு தொகுப்பு) - சு.சமுத்திரம் 										

Unit - III	கட்டுரையும் குறிப்புகளைக்கொண்டு கட்டுரை எழுதுதலும்											
	1. மு.வ.வின் “நல்வாழ்வு” தொகுப்பிலிருந்து ஏதேனும் ஒரு கட்டுரை. 2. குறிப்புகளைக் கொடுத்துக் கட்டுரை எழுதச் செய்தல்.											
Unit - IV	ம் நேர்காணலும் திறனாய்வு											
	இலக்கியநயம் பாராட்டுதல், நூல் திறனாய்வு, திரைப்படத் திறனாய்வு. நேர்காணல்											
Unit - V	மொழிப் பயிற்சி											
	1. திணை, பால், எண், இடப் பயன்பாடு அறிதல். 2. பொருந்திய சொல் தருதல். 3. பிழை நீக்கி எழுதுதல்.											
Text book (s)												
•												
Reference Books / Websites												
•												
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2
CLO 1	3	2	3	2	2	3	2	2	2	2	3	3
CLO 2	2	2	2	3	3	2	2	3	3	2	2	2
CLO 3	3	3	3	2	2	3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3	2	2	2	2	3	2
CLO 5	2	2	3	3	2	2	3	3	2	3	3	2
Strong - 3, Medium - 2, Low - 1												

சென்னைப் பல்கலைக்கழகம்
University of Madras

Part-I

பொதுத் தமிழ் - பாடத்திட்டம்

General Tamil - Syllabus

4 பருவங்கள் (இரண்டாம் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பொதுத்தமிழ்- 2
தமிழ் இலக்கிய வரலாறு -2
முதலாம் ஆண்டு – இரண்டாம் பருவம்

Course Code	Course Name	Category	L	T	P	S	Credits	Ins.Hrs	CIA	Externa	Total
100L2AU	பொதுத்தமிழ் -2 தமிழ் இலக்கிய வரலாறு -2	Supportive	Y	-	-	-	3	6	25	75	100

Learning Objectives

- முதலாமாண்டுப் பட்ட வகுப்பு மாணவர்களுக்குத் தமிழ் மொழி இலக்கியங்களை அறிமுகம் செய்தல்
- தமிழ் இலக்கியப் போக்குகளையும், இலக்கணங்களையும் மாணவர் அறியுமாறு செய்து அவர்களின் படைப்பாற்றலைத் தூண்டுதல்
- தமிழ் இலக்கியம் சார்ந்த போட்டித் தேர்வுகளுக்கு ஏற்ப கற்பித்தல் நடைமுறைகளை மேற்கொள்ளுதல்

Expected Course Outcomes

On the Successful completion of the Course, Students will be able to

இப்பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்

CO 1	சிற்றிலக்கியங்களின்வழி இலக்கியச் சுவையினையும் பண்பாட்டு அறிவினையும் பெறுவர்	K4
CO 2	புதுக்கவிதை வரலாற்றினை அறிந்து கொள்வர்	K5, K6
CO 3	திராவிட இயக்க இலக்கியங்களைக் கற்பதன் மூலம் மொழி உணர்வு , இன உணர்வு, சமத்துவம் சார்ந்த சிந்தனைகளைப் பெறுவர்	K3
CO 4	தமிழ்மொழியைப் பிழையின்றி எழுதவும், புதிய கலைச்சொற்களை உருவாக்கவும் அறிந்து கொள்வர்	K3
CO 5	போட்டித் தேர்வுகளில் வெற்றி பெறுவதற்குத் தமிழ்ப் பாடத்தினைப் பயன்கொள்ளும் வகையில் பயிற்சி பெறுவர்.	K2

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

அலகு-1 தமிழ் இலக்கிய வரலாறு அறிமுகம்.

1. சிற்றிலக்கியம்; குறவஞ்சி, கலம்பகம், உலா, பரணி, பள்ளு, பிள்ளைத்தமிழ், தூது, அந்தாதி.
2. தனிப்பாடல் அறிமுகம்
3. இக்கால இலக்கியம் ;கவிதை, சிறுகதை,நாடகம், உரைநடை. , திராவிட இயக்கம் வளர்த்த தமிழ்.

அலகு-2 சிற்றிலக்கியக்கமும்,தனிப்பாடலும்

சிற்றிலக்கியம்;

- கலிங்கத்து பரணி- விருந்தினரும் வறியவரு நெருங்கி யுண்ணரும் - முதல் - கேட்பாரைக் காண்மின் காண்மின் - வரை
- திருக்குற்றாலக் குறவஞ்சி - வானரங்கள் கனிகொடுத்து
- முக்கூடற் பள்ளு - ஆற்று வெள்ளம் நாளை வரத்
- அபிராமி அந்தாதி- கலையாத கல்வியும் குறையாத வயதும் (பதினாறு செல்வங்கள்)
- திருவரங்கக் கலம்பகம் - மறம் -பிள்ளைப் பெருமாள் ஐயங்கார்-பேசுவந்த தூத செல்லரித்த ஓலை செல்லுமோ
- தமிழ்விடு தூது முதல் பத்து கண்ணிகள்

தனிப்பாடல்;

- வான்குருவி யின்கூடு -ஒளவையார்
- ஆமணக்குக்கும் யானைக்கும் சிலேடை ;முத்திருக்கும் கொம்பசைக்கும் மூரித்தண்டே - காளமேகப் புலவர்
- இம்பர் வான் எல்லை இராமனையே பாடி -வீரராகவர்
- நாராய் நாராய் -சத்தி முத்தப் புலவர்

அலகு-3

இக்கால இலக்கியம்- 1

1. பாரதியார் பாரத சமுதாயம் வாழ்கவே
2. பாரதிதாசன் - சிறுத்தையே வெளியில் வா
3. நாமக்கல் கவிஞர்-கத்தியின்றி
4. தமிழ் ஒளி - மீன்கள் (அந்தி நிலா பார்க்க வா)
5. ஈரோடு தமிழன்பன் - எட்டாவது சீர் (வணக்கம் வள்ளுவ)

சிறுகதைகள், _

1. புதுமைப்பித்தன் - கடிதம்
2. ஜெயகாந்தன் -வாய்ச் சொற்கள் (மாலை மயக்கம் தொகுப்பு)
3. ஆர். சூடாமணி - அந்நியர்கள்

உரைநடை ;

1. மு வ கடிதங்கள் - தம்பிக்கு நூலில் முதல் இரண்டு கடிதங்கள்

அலகு-4

இக்கால இலக்கியம்- 2

1. தந்தை பெரியார் - திருக்குறள்(மாநாட்டு) உரை
2. பேரறிஞர் அண்ணா - இரண்டாம் உலகத் தமிழ் மாநாட்டு உரை
3. கலைஞர் மு. கருணாநிதி - தொல்காப்பிய பூங்கா -எழுத்து -முதல் நூற்பா கட்டுரை

நாடகம் / திரைத்தமிழ் :

1. வேலைக்காரி -திரைப்படம்
2. ராஜா ராணி -சாக்ரடீஸ் -ஓரங்க நாடகம்

இதழியல் தமிழ் ;

முரசொலி கடிதம்

1. செம்மொழி வரலாற்றில் சில செப்பேடுகள்

அலகு-5

மொழிப் பயிற்சி

சொல் வேறுபாடு / பிழை தவிர்த்தல்

- வாசிப்பது – வாசிப்பவர்
- சுவர்- சுவரில்
- வயிறு - வயிற்றில்
- கோயில்- கோவில்
- கறுப்பு – கருப்பு
- இயக்குநர்-இயக்குனர்
- சில்லறை-சில்லரை
- முறித்தல் – முரித்தல்
- மனம்-மனசு- மனது
- அருகில்-அருகாமையில்
- அக்கரை- அக்கறை
- மங்கலம்- மங்களம்.

பயிற்சி :

- பிழையான சொற்களை ஒரு பத்தியில் கொடுத்து அந்தப் பிழையான சொற்களைச் சரியாக எழுதச் செய்தல்
- சிறிய பத்தி ஒன்றை ஆங்கிலத்தில் கொடுத்து அதனைத் தமிழில் மொழிபெயர்க்க வைத்தல்.

Text books

- .

Reference Books

- மு. வரதராசன், தமிழ் இலக்கிய வரலாறு, சாகித்ய அக்காதெமி, புதுடெல்லி.
- மது. ச. விமலானந்தன், தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை.
- தமிழண்ணல், புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை.
- தமிழ் இலக்கிய வரலாறு –முனைவர்.சிற்பி பாலசுப்ரமணியம், முனைவர்.சொ.சேதுபதி
- புதிய தமிழ் இலக்கிய வரலாறு– முனைவர்.சிற்பி பாலசுப்ரமணியம்,நீல.பத்மநாபன்
- தமிழ் இலக்கிய வரலாறு - டாக்டர்.அ.கா.பெருமாள்
- தமிழ் இலக்கிய வரலாறு –முனைவர். ப.ச.ஏசுதாசன்
- தமிழ் இலக்கிய வரலாறு - ஸ்ரீ குமார்
- வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு–பாக்கியமேரி
- தமிழ் பயிற்றும் முறை, பேராசிரியர் ந. சுப்புரெட்டியார் - மணிவாசகர் பதிப்பகம், சிதம்பரம்

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

Web Sources

- <https://www.chennailibrary.com/>
- <https://www.sirukathaigal.com>
- <https://www.tamilvirtualuniversity.org>
- <https://www.noolulagam.com>
- <https://www.katuraitamilblogspot.com>

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2	1.
CLO1	3	2	3	3	3	2	2	2	3	2	3	2	
CLO2	3	3	2	2	2	3	2	3	3	2	2	2	
CLO3	3	2	3	3	2	2	2	3	2	3	3	2	
CLO4		3	3	2	2	2	3	2	3	2	3	3	
CLO5	3	3	2	2	2	3	3	2	2	2	3	3	

Strong -3,Medium-2,Low-1

UNIVERSITY OF MADRAS

FOUNDATION COURSE: ENGLISH
SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR - SEMESTER II PAPER II –GENERAL ENGLISH

Subject Code	Category	L	T	P	S	Credits	Inst. Hours	Marks		
								CIA	External	Total
100L2ZU	Part II	Y	Y	-	-	3	6	25	75	100
Learning Objectives										
LO1		To make students realize the importance of resilience								
LO2		To enable them to become good decision makers								
LO3		To enable them to imbibe problem-solving skills								
LO4		To enable them to use tenses appropriately								
LO5		To help them use English effectively at the work place.								
Unit No.	Unit Title & Text						No. of Periods for the Unit			
I	RESILIENCE Poem 1.1 Don't Quit – Edgar A. Guest 1.2 Still Here – Langston Hughes Short Story 1.3 Engine Trouble – R.K. Narayan 1.4 Rip Van Winkle – Washington Irving						20			
II	DECISION MAKING Short Story 2.1 The Scribe – Kristin Hunter 2.2 The Lady or the Tiger - Frank Stockton Poem 2.3 The Road not Taken – Robert Frost 2.4 Snake – D. H Lawrence						20			
III	PROBLEM SOLVING Prose life Story 3.1 How I taught My Grandmother to Read – Sudha Murthy Autobiography 3.3 How frog Went to Heaven – A Tale of Angolo 3.4 Wings of Fire (Chapters 1,2,3) by A.P.J Abdul Kalam						20			

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FOUNDATION COURSE: ENGLISH SYLLABUS WITH EFFECT FROM 2023-2024

IV	Tenses 4.1 Present 4.2 Past 4.3 Future 4.4 Concord	15
V	English in the Workplace 5.1 E-mail – Invitation, Enquiry, Seeking Clarification 5.2 Circular 5.3 Memo 5.4 Minutes of the Meeting	15

Course Outcomes		
Course Outcomes	On completion of this course, students will;	
CO1	Realize the importance of resilience	PO1,PO7
CO2	Become good decision-makers	PO1,PO2,PO10
CO3	Imbibe problem-solving skills	PO4,PO6,PO9
CO4	Use tenses appropriately	PO4, PO5,PO6
CO5	Use English effectively at the work place.	PO3,PO8

Text Books (Latest Editions)

References Books

1	Martin Hewings. Advanced English Grammar. Cambridge University Press, 2000
2	SP Bakshi, Richa Sharma. Descriptive English. Arihant Publications (India) Ltd., 2019.
3.	Sheena Cameron, Louise Dempsey. The Reading Book: A Complete Guide to Teaching Reading. S & L. Publishing, 2019.
4	Barbara Sherman. Skimming and Scanning Techniques, Liberty University Press, 2014.
5.	Phil Chambers. Brilliant Speed Reading: Whatever you need to read, however. Pearson, 2013.
6.	Communication Skills : Practical Approach Ed. Shaikh Moula
	Ramendra Kumar. Stories of Resilience, Blue Rose Publications, 2020.

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FOUNDATION COURSE: ENGLISH
SYLLABUS WITH EFFECT FROM 2023-2024

Web Sources

1	Langston Hughes. Still Here https://poetryace.com/im-still-here
2	R. K. Narayan. Engine Trouble http://www.sbioaschooltrichy.org/work/Work/images/new/8e.pdf
3	Washington Irving. Rip Van Winkle https://www.gutenberg.org/files/60976/60976-h/60976-h.htm
4	Frank Stockton. The Lady or the Tiger https://www.gutenberg.org/ebooks/396

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3	3	2	3	2
CO2	2	3	3	3	2	3	3	2	2	2
CO3	3	3	3	2	3	3	3	2	3	2
CO4	3	3	3	3	3	3	3	2	2	2
CO5	3	2	3	3	3	3	3	2	2	3

3 – Strong, 2 – Medium , 1 - Low

Mapping with Programme Specific Outcomes:

CO /PO	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3
CO2	3	3	3	3
CO3	3	3	3	3
CO4	3	3	3	3
CO5	3	3	3	3
Weightage	15	15	15	15
Weighted percentage of Course Contribution toPos	3.0	3.0	3.0	3.0

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FIRST YEAR – SEMESTER - II

CORE – III: FINANCIAL ACCOUNTING-II

(Common to BCom-AF, BM, CA, MM, ISM, Co-op. & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
146C2A	5				5	5	25	75	100
Learning Objectives									
LO1	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.								
LO2	To understand the allocation of expenses under departmental accounts								
LO3	To gain an understanding about partnership accounts relating to Admission and retirement								
LO4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm								
LO5	To know the requirements of international accounting standards								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
I	Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit								15
II	Branch and Departmental Accounts Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.								15
III	Partnership Accounts - I Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.								15
IV	Partnership Accounts - II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.								15

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V	Accounting Standards for financial reporting (Theory only) Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.	15
TOTAL		75
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	To evaluate the Hire purchase accounts and Instalment systems	
CO2	To prepare Branch accounts and Departmental Accounts	
CO3	To understand the accounting treatment for admission and retirement in partnership	
CO4	To know Settlement of accounts at the time of dissolution of a firm.	
CO5	To elaborate the role of IFRS	
Textbooks		
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
2	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.	
3	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.	
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.	
5	T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.	
6	Dr. K. Murugadoss, Dr. M. Jaya, Dr. V. Charulatha & Dr. D. Baskar Financial Accounting, Vijay Nicole Imprints Private Limited, Chennai	
Reference Books		
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.	
2	Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.	
3	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.	
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.	
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.	
NOTE: Latest Edition of Textbooks May be Used		

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Web Resources	
1	https://www.slideshare.net/mesharma1/accounting-for-depreciation-1
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

**MAPPING WITH PROGRAMME OUTCOMES
 AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAG E	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

3 – Strong, 2- Medium, 1- Low

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FIRST YEAR – SEMESTER – II

CORE – IV: BUSINESS LAW

(Common to BCom-AF, BM, CA, MM, ISM, Co-op. & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
146C2B	5				5	5	25	75	100
Learning Objectives									
LO1	To know the nature and objectives of Mercantile law								
LO2	To understand the essentials of valid contract								
LO3	To gain knowledge on performance contracts								
LO4	To define the concepts of Bailment and pledge								
LO5	To understand the essentials of contract of sale								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents							No. of Hours	
I	Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract							15	
II	Performance Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract							15	
III	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –							15	
IV	Bailment and Pledge Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.							15	
V	Sale of Goods Act 1930: Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller							15	
TOTAL							75		

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Course Outcome	
CO1	Explain the Objectives and significance of Mercantile law
CO2	Understand the clauses and exceptions of Indian Contract Act.
CO3	Explain concepts on performance, breach and discharge of contract.
CO4	Outline the contract of indemnity and guarantee
CO5	Explain the various provisions of Sale of Goods Act 1930
Textbooks	
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal& Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.
Reference Books	
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.cramerz.com www.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

**MAPPING WITH PROGRAMME OUTCOMES
 AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	2	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	15	10	10	10	10	10	10	10
AVERAGE	3	2	2.6	3	2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

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 SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER - II

ELECTIVE - II: INDIAN ECONOMIC DEVELOPMENT

(Common to B.Com. A&F, BM & MM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
146E2C	4				3	4	25	75	100
Learning Objectives									
LO1	To understand the concepts of Economic growth and development								
LO2	To know the features and factors affecting economic development								
LO3	To gain understanding about the calculation of national income								
LO4	To examine the role of public finance in economic development								
LO5	To understand the causes of inflation								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Economic Development and Growth Meaning & Definition - Concepts of Economic Growth and Development. Differences between Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure- Factors affecting Economic Development								12
II	Classification of Nations on the basis of development Characteristics of Developing Countries and Developed Countries - Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development								12
III	National Income Meaning, Importance, National Income -Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare								12
IV	Public Finance Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Canons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficits -Revenue, Budgetary, Primary and Fiscal, Deficit Financing.								12

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V	Money Supply Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply	12
TOTAL		60
Course Outcomes		
CO1	Elaborate the role of State and Market in Economic Development	
CO2	Explain the Sectorial contribution to National Income	
CO3	Illustrate and Compare National Income at constant and current prices.	
CO4	Describe the canons of public expenditure	
CO5	Understand the theories of money and supply	
Textbooks		
1	Dutt and Sundaram, Indian Economy, S.Chand, New Delhi	
2	V.K. Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai	
3	Remesh Singh, Indian Economy, McGraw Hill, Noida.	
4	Nitin Singhania, Indian Economy, McGraw Hill, Noida.	
5	Sanjeverma, The Indian Economy, unique publication, Shimla.	
Reference Books		
1	GhatakSubrata : Introduction to Development Economics, Routledge Publications, New Delhi.	
2	SukumoyChakravarthy : Development Planning- Indian Experience, OUP, New Delhi.	
3	Ramesh Singh, Indian Economy, McGraw Hill, Noida.	
4	Mier, Gerald, M : Leading issues in Economic Development, OUP, New Delhi.	
5	Todaro, MichealP : Economic Development in the third world, Orient Longman, Hyderabad	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	http://www.jstor.org	
2	http://www.indiastat.com	
3	http://www.epw.in	

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MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	3	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	14	15	10	10	10	10	10	13	10
AVERAG E	3	2	2.8	3	2	2	2	2	2	2.2	2

3 – Strong, 2- Medium, 1- Low

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FIRST YEAR – SEMESTER – II
SEC – 3 RETAIL MANAGEMENT

(Common to BCom-AF, BM & MM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
146S2B	2				2	2	25	75	100
Unit	Contents								No. of Hours
I	Overview of Retail Introduction to Retail (Barter System to Trading) - Contribution to GDP -Career Opportunities in Retail - Retail & Entrepreneurship - Retail Formats - SMART Goals								6
II	Retail Marketing Basic Retail Marketing Concepts - Fundamentals of Pricing - Promotion - Omni Channel Retail Marketing & Distribution - Inventory management								6
III	Retail Store Operations Store Layout & Design - Visual Merchandising - Point of sale – Customer Handling - Basics in Retail Logistics & Supply Chain Management								6
IV	Customer Value Management Retail Communication - Personality Grooming - Sales Management - Cross Selling & Up-selling - Customer experience and feedback management - WOW factor in Retail Business - Health and Safety at Workplace - Retail KPI - Team Work & Leadership Skills - Ethics in Retail								6
V	Latest Trend in Retail Business Latest technological developments in retail Sector - Social Media Marketing - Basic Retail Analytics								6
Total									30
Reference Books									
1	Retailing Management, Gibson C Vedamani , Jaico Publishing House								
2	Retail Management, : Suja Nair, Publisher: Himalaya Publishing House								
3	Retailing Management, : Michael Levy, Barton A Weitz and Ajay Pandit, Tata McGraw Hill Publishing								
4	The Art of Retailing, A J Lamba, Tata McGraw Hill Publishing								
Web Links									
https://www.managementstudyguide.com/retail-management.htm https://www.open.edu/openlearn/money-business/business-strategy-studies/retail-marketing/content-section---references https://www.tutorialspoint.com/retail_management/retail_management_useful_resources.htm https://ebooks.lpude.in/management/mba/term_3/DMGT550_RETAIL_MANAGEMENT.pdf									

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FIRST YEAR – SEMESTER – II

SEC – 2 ACCOUNTING USING EXCEL – PRACTICAL

(Common to BCom-AF, BM & MM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
146S2A			2		2	2	40	60	100
Unit	Contents								No. of Hours
I	Using Financial Functions (Part 1) ACCRINT function - Returns the accrued interest for a security that pays periodic interest ACCRINTM function - Returns the accrued interest for a security that pays interest at maturity AMORDEGRC function - Returns the depreciation for each accounting period by using a depreciation coefficient AMORLINC function - Returns the depreciation for each accounting period COUPDAYBS function - Returns the number of days from the beginning of the coupon period to the settlement date COUPDAYS function - Returns the number of days in the coupon period that contains the settlement date COUPDAYSNCF function - Returns the number of days from the settlement date to the next coupon date COUPNCD function - Returns the next coupon date after the settlement date COUPNUM function - Returns the number of coupons payable between the settlement date and maturity date COUPPCD function - Returns the previous coupon date before the settlement date CUMIPMT function - Returns the cumulative interest paid between two periods CUMPRINC function - Returns the cumulative principal paid on a loan between two periods								6

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II	<p>Using Financial Functions (Part 2)</p> <p>DB function - Returns the depreciation of an asset for a specified period by using the fixed-declining balance method</p> <p>DDB function - Returns the depreciation of an asset for a specified period by using the double-declining balance method or some other method that you specify</p> <p>DISC function - Returns the discount rate for a security</p> <p>DOLLARDE function - Converts a dollar price, expressed as a fraction, into a dollar price, expressed as a decimal number</p> <p>DOLLARFR function - Converts a dollar price, expressed as a decimal number, into a dollar price, expressed as a fraction</p> <p>DURATION function - Returns the annual duration of a security with periodic interest payments</p> <p>EFFECT function - Returns the effective annual interest rate</p> <p>FV function - Returns the future value of an investment</p> <p>FVSCHEDULE function - Returns the future value of an initial principal after applying a series of compound interest rates</p>	6
III	<p>Using Financial Functions (Part 3)</p> <p>INTRATE function - Returns the interest rate for a fully invested security</p> <p>IPMT function - Returns the interest payment for an investment for a given period</p> <p>IRR function - Returns the internal rate of return for a series of cash flows</p> <p>ISPMT function - Calculates the interest paid during a specific period of an investment</p> <p>MDURATION function - Returns the Macauley modified duration for a security with an assumed par value of \$100</p> <p>MIRR function - Returns the internal rate of return where positive and negative cash flows are financed at different rates</p> <p>NOMINAL function - Returns the annual nominal interest rate</p> <p>NPER function - Returns the number of periods for an investment</p> <p>NPV function - Returns the net present value of an investment based on a series of periodic cash flows and a discount rate</p> <p>ODDFPRICE function - Returns the price per \$100 face value of a security with an odd first period</p> <p>ODDFYIELD function - Returns the yield of a security with an odd first period</p> <p>ODDLPRICE function - Returns the price per \$100 face value of a security with an odd last period</p> <p>ODDLYIELD function - Returns the yield of a security with an odd last period</p>	6

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IV	<p>Using Financial Functions (Part 4) PDURATION function (Excel 2013) - Returns the number of periods required by an investment to reach a specified value PMT function - Returns the periodic payment for an annuity PPMT function - Returns the payment on the principal for an investment for a given period PRICE function - Returns the price per \$100 face value of a security that pays periodic interest PRICEDISC function - Returns the price per \$100 face value of a discounted security PRICEMAT function - Returns the price per \$100 face value of a security that pays interest at maturity PV function - Returns the present value of an investment RATE function - Returns the interest rate per period of an annuity RECEIVED function - Returns the amount received at maturity for a fully invested security RRI function (Excel 2013) - Returns an equivalent interest rate for the growth of an investment</p>	6
V	<p>Using Financial Functions (Part 5) SLN function - Returns the straight-line depreciation of an asset for one period SYD function - Returns the sum-of-years' digits depreciation of an asset for a specified period TBILLEQ function - Returns the bond-equivalent yield for a Treasury bill TBILLPRICE function - Returns the price per \$100 face value for a Treasury bill TBILLYIELD function - Returns the yield for a Treasury bill VDB function - Returns the depreciation of an asset for a specified or partial period by using a declining balance method XIRR function - Returns the internal rate of return for a schedule of cash flows that is not necessarily periodic XNPV function - Returns the net present value for a schedule of cash flows that is not necessarily periodic YIELD function - Returns the yield on a security that pays periodic interest YIELDDISC function - Returns the annual yield for a discounted security; for example, a Treasury bill YIELDMAT function - Returns the annual yield of a security that pays interest at maturity</p>	6
	Total	30

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SYLLABUS WITH EFFECT FROM 2023-2024

Reference Books	
1	Conrad Carlberg(2011), "Excel for Accountants", Second Edition, CPA911 PUBLISHING.
2	George J. Wright(2023), "EXCEL 2023: The Beginners Guide to Master".
3	L. Murphy Smith, Lawrence C. Smith, and Katherine T. Smith. 2002. "Microsoft Excel for Accounting: Managerial and Cost (1st. ed.)". Prentice Hall Professional Technical Reference.
Web Links	
1. https://www.youtube.com/watch?v=kNaxTNSAtLk 2. https://www.youtube.com/watch?v=RsDFonVtKGM Tutorials : 1. https://www.computertutoring.co.uk/excel-tutorials/accounts-excel/ 2. Udemey : https://www.udemy.com/course/financial-accounting-in-excel-new-business/	

**சென்னைப் பல்கலைக்கழகம்
University of Madras**

Part-IV

அடிப்படைத் தமிழ் - பாடத்திட்டம்

Basic Tamil - Syllabus

2 பருவங்கள் (இரண்டாம் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பருவம் - II (Semester - II)
அடிப்படைத் தமிழ் - II (Basic Tamil - II)

Course Code	Course Name	Category	L	T	P	S	Credit	Ins. Hours	Marks		
									CIA	External	Total
100S2A	அடிப்படைத் தமிழ் - II Basic Tamil - II	Supportive	2		-	-	2	2	25	75	100
Pre - requisite	தமிழ் எழுத்துகளை அறிந்திருத்தலோடு தொடக்க நிலையில் பேசவும் எழுதப் படிக்கவும் தெரிந்திருத்தல்.									SV 2023	
Learning Objectives - கற்றல் நோக்கங்கள்											
<ul style="list-style-type: none"> தமிழ்மொழியைத் தொடக்க நிலையில் பேசவும் பிறர் பேசுவதைப் புரிந்துகொள்ளவும் திறன் பெறுதல். தமிழைப் படிக்கவும் எழுதவும் கற்றுக்கொள்ளுதல். பிறமொழி மாணவர்களுக்குத் தமிழ்மொழி யின் சிறப்புகள் , கலை-பண்பாட்டை அறிமுகப்படுத்துதல். தமிழ் இலக்கிய இலக்கண வளங்களின் சிறப்புக ளை அறிதல் . அவற்றுள் சிலவற்றைச் சுவைத்துப் பார்த்தல். தமிழரின் தனித்தன்மைகளை உணரச் செய்தல். 											
Expected Course Outcomes - எதிர்பார்க்கப்படும் கற்றல் அடைவுகள்											
On the successful completion of the course, students will be able to											
இப் பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்											
CO 1	தமிழ்மொழியைப் பேசவும் பிறர் பேசுவதைப் புரிந்துகொள்ளவும் திறன் பெறுதல். தமிழைப் படிக்கவும் எழுதவும் கற்றுக்கொள்வர்.									K1,K2	
CO 2	கடிதம், விண்ணப்பம், நிகழ்ச்சிக் குறிப்புகள் எழுதுதல், தகவல் தொடர்புச் சாதனங்களில் தகவல் எழுதுதல் என அன்றாட வாழ்வில் தமிழ்ப் பயன்பாட்டைக் கற்றுக்கொள்வர்.									K1,K3,K4	
CO 3	தமிழின் இலக்கிய வளத்தோடு தமிழரின் அறக் கோட்பாடுகளையும் தமிழரின் வரலாற்று-பண்பாட்டுச் செழுமையையும் புரிந்துகொள்வர்.									K1,K2,K4	
CO 4	தமிழறிஞர்களையும் படைப்பாளிக ள், அரசியல் தலைவர்கள், சிறந்த ஆளுமைகளைப் பற்றி அறிந்துகொள்வர்.									K4,K5,K6	
CO 5	தமிழர் கலை , பண்பாடு, பழக்கவழங்கங்கள், விளையாட்டுகள், விழாக்கள், தமிழரின் தனித்த அடையாளங்கள், சிறப்புகள் ஆகியவற்றை அறிவதோடு, அவரவர் மண்ணுகுரிய கலைப் பண்பாட்டோடு ஒப்பிட்டுப் புரிந்துகொள்வர்.									K1,K4,K5, K6	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
Unit - I	சொல்லும் பொருளும்										
	<ol style="list-style-type: none"> பெயர்-வேற்றுமை, வினை-காலம், பெயரடை-வினையடை, எதிர்ச்சொற்கள் போன்றவறைக் கொண்டு சிறுசிறு தொடர்கள் பேசவைத்தல், எழுதவைத்தல். பெயர்ப் பலகை, செய்தித்தாள் போன்றவற்றை வாசிக்கவும் பொருள் கூறவும் பயிற்சியளித்தல். உரையாடல் (படங்களைப் பார்த்து, சொற்களைச் சொல்லவைத்தல்/பேசவைத்தல், கேள்விகளுக்குப் பதில் அளித்தல், தலைப்புகள் கொடுத்துப் பேசச் செய்தல். 										

Unit - II	அன்றாட வாழ்வில் தமிழ்ப் பயன்பாடு
	காலைக் கடமைகள், சமையல், உணவுகள், உடல்நலம், வீட்டுப் பொருள்கள், வணிகம், போக்குவரத்து, பயணம் தொடர்பான செயல்பாடுகள் போன்ற அன்றாட நடவடிக்கைகளில் தமிழ்மொழிப் பயன்பாடு.
Unit - III	தமிழ் இலக்கியங்கள் அறிமுகம்
	1. தமிழ் இலக்கியங்கள் அறிமுகம் - இலக்கிய இலக்கண வளங்களின் சிறப்புகள். 2. திருக்குறள், ஆத்திசூடி, சங்க இலக்கியம், திரைப் பாடல்கள், நாட்டுப்புறப் பாடல்கள் போன்றவற்றில் சுவைமிகுந்த பாடல்களை வாசிக்கவைத்தல் பொருளுணர்த்துதல், கற்றவற்றை எழுதச்செய்தல்.
Unit - IV	தமிழ்ப் படைப்பாளர்கள், அறிஞர்கள், ஆளுமைகள், தலைவர்கள்
	1. இலக்கிய-இலக்கணப் படைப்பாளர்கள் (தொல்காப்பியர், திருவள்ளுவர், ஓவையார், கம்பர், பாரதி, பாரதிதாசன், ஜெயகாந்தன், கண்ணதாசன், வைரமுத்து போன்றோர்). 2. அரசியல் தலைவர்கள் (காமராசர், பெரியார், அண்ணா, எம்.ஜி.ஆர். போன்றோர்). 3. திரைப் பிரபலங்கள் (சிவாஜி கணேசன், ரஜினிகாந்த், கமலஹாசன், பாலச்சந்தர், இளையராஜா, சி.பா. பாலசுப்பிரமணியம் போன்றோர்). 4. ஆளுமைகள் (வ.உ. சிதம்பரனார், பாவாணர், அப்துல் கலாம், போன்றோர்). மேற்குறித்தோரை அறிமுகப்படுத்துதல். மாணவர்களைப் பேசவைத்தல் /எழுதவைத்தல்.
Unit - V	தமிழர் கலை, பண்பாடு, பழக்க வழங்கங்கள், விளையாட்டுகள், விழாக்கள்
	1. தமிழரின் தனித்த அடையாளங்களும் சிறப்புகளும். 2. கலைகள் (கட்டடம், சிற்பம், ஓவியம், புழங்குபொருள்கள்). 3. நுண்கலைகள் (சிலம்பம், பட்டிமன்றம், வில்லுப்பாட்டு, ஆட்டம், கூத்து போன்றன). 4. விளையாட்டுகள் (குழந்தைகள், சிறுவர், இளைஞர், ஆண்கள், பெண்கள்). 5. விழாக்கள் (குடும்ப விழாக்கள், கோயில் சார்ந்த விழாக்கள், கிராமிய விழாக்கள்). 6. சுற்றுலாத் தலங்கள் / வரலாற்றுச் சிறப்புமிக்க இடங்கள். 7. உணவு, உடை, மருத்துவம் இன்னபிற. மேற்குறித்தவற்றை அறிமுகப்படுத்துதல். மாணவர்களைப் பேசவைத்தல் /எழுதவைத்தல்.
Text book (s)	
•	அடிப்படைத் தமிழ்-2 (Basic Tamil-II)
Reference Books / Websites	
•	தமிழில் நாமும் தவறில்லாமல் எழுதலாம் - பொற்கோ, பாரி நிலையம், சென்னை, 2003.
•	www.tamilvu.org/ta/content/சான்றிதழ்
•	www.thamizham.net/kal/ttenglish/cards32-u8.htm
•	www.thamizham.net/kal/ttenglish/index-u8.htm
•	www.ilearntamil.com
•	www.wikihow.com/Learn-Tamil
•	www.ilovelanguages.org/tamil.php
•	www.ling-app.com/learn-tamil
•	www.ilearntamilnow.com
•	www.17-minute-languages.com/en/learn-tamil
•	www.hindustanitongue.com/learn-tamil

•	www.duolingo.com/course/ta/en/Learn-Tamil
•	www.mylanguages.org/learn_tamil.php
•	www.learn101.org/tamil.php
•	www.goethe-verlag.com/book2/EN/ENTA/ENTA002.HTM
•	www.karky.in/payilcourses/index.html
•	www.tamilvu.org/ta/பயணியர்-தமிழ்
•	www.languagetrainers.com/blog/tamil-words/
•	www.thamizham.net/kal/tamil.htm
•	www.worldtamilacademy.com
•	www.outsourcingtranslation.com/resources/phrases/tamil-sentences.php
•	www.ling-app.com/ta/basic-words-in-tamil/
•	www.thirutamil.com/article/20-easy-thirukkural-in-tamil/
•	www.chennaiLibrary.com/avvai/kondraivendan.html
•	www.tamilvu.org/ta/content/புதிய-பாடத்திட்டம்-2022
•	www.tamilvu.org/ta/content/மின்-கற்றலுக்கான-இணையத்தளம்
•	www.ling-app.com/ta/tamil-culture
•	www.caleidoscope.in/art-culture/tamil-nadu-culture-3

Apps

•	www.kaniyantamil.com/best-mobile-apps-tamil-learning/
•	Tamil 101 - Learn to Write
•	https://payil.app/tva/ta/
•	https://tamil-101.en.aptoide.com/app
•	Ling - Learn Tamil Language
•	Tamil by Nemo
•	Learn Tamil Quickly

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2
CLO 1	3	2	3	2	2	3	2	2	2	2	3	3
CLO 2	2	2	2	3	3	2	2	3	3	2	2	2
CLO 3	3	3	3	2	2	3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3	2	2	2	2	3	2
CLO 5	2	2	3	3	2	2	3	3	2	3	3	2

Strong - 3, Medium - 2, Low - 1

**சென்னைப் பல்கலைக்கழகம்
University of Madras**

Part-IV

வளர்நிலைத் தமிழ் - பாடத்திட்டம்

Advanced Tamil - Syllabus

2 பருவங்கள் (இரண்டாம் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பருவம் - 2 (Semester - 2)
வளர்நிலைத் தமிழ் - II (Advanced Tamil - II)

Course Code	Course Name	Category	L	T	P	S	Credit	Ins. Hours	Marks		
									CIA	External	Total
100S2B	வளர்நிலைத் தமிழ் - II Advanced Tamil - II	Supportive	2	-	-	-	2	2	25	75	100
Pre requisite	பத்தாம் வகுப்புவரை தமிழை மொழிப்பாடமாகப் படித்திருக்க வேண்டும்.										SV 2023
Learning Objectives - கற்றல் நோக்கங்கள்											
<ul style="list-style-type: none"> பண்டைத் தமிழ் இலக்கியங்கள் , அவற்றின் சிறப்புகள் மற்றும் பொருண்மைகள் ஆகியன குறித்து அறியச்செய்தல். காப்பிய இலக்கியங்கள் , பக்தி இலக்கியங்கள் ஆகியவற்றில் காணலாகும் கருத்துக் கருவூலங்களை நுகரச் செய்தல். உரைநடை இலக்கியத்துள் , கட்டுரை, இலக்கியம் குறித்த அறிமுகத்தை மாணவர்களுக்கு ஏற்படுத்துதல். பாடத்தின்வழி, பல்வகை இலக்கியங்கள் தோன்றுவதற்கான காரணங்கள் மற்றும் மாற்றம் பெறுவதற்கான காரணங்களை அறியச் செய்தல். இருவேறு மொழிகளின் இயல்புகளை உணர் த்தி, மொழிபெயர்க்கும் திறனையும் அலுவலகக் கடிதம் எழுதும் பயிற்சியையும் பெறச் செய்தல். 											
Expected Course Outcomes - எதிர்பார்க்கப்படும் கற்றல் அடைவுகள்											
On the successful completion of the course, students will be able to											
இப் பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்.											
CO 1	உரைநடை இலக்கியத்தின் பெருமைகளை உணர்ந்து , அதனை அன்றாட வாழ்வில் பயன்படுத்தும் திறன் பெறுவர்.									K2,K3	
CO 2	பண்டைத் தமிழ் இலக்கியங்கள் காட்டும் சமூக , பண்பாட்டு, வாழ்வியல் முறைகளை அறிந்துகொள்வர்.									K1,K3,K4	
CO 3	காப்பியக் கட்டமைப்புகளை இன்றைய புதினம் , திரைப்படங்கள் ஆகியவற்றுடன் ஒப்பிட்டுக் காணும் அறிவைப் பெறுவர்.									K1,K3,K4	
CO 4	தமிழ் இலக்கிய மரபினையும் மாற்றங்களையும் ஆய்ந்து உணரும் ஆற்றல் பெறுவர்.									K1,K4,K5, K6	
CO 5	மொழிபெயர்ப்புத் திறன் பெறுவதோடு, அன்றாட வாழ்வின் தேவைகளான பல்வகை அலுவலகக் கடிதங்கள் எழுதும் திறன் பெறுவர்.									K4,K5,K6	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
Unit - I	பக்தி இலக்கியமும் சிற்றிலக்கியமும்										
	<ol style="list-style-type: none"> “மண்ணில் நல்லவண்ணம் வாழலாம்” - திருஞான சம்பந்தர் திருவேங்கடமலையில் பிறத்தல் என்னும் தலைப்பில் குலசேகர ஆழ்வார் பாடியுள்ள பாடல்களில் ஏதேனும் ஒன்று. முக்கூடற்பள்ளு இலக்கியத்தில் மூத்த பள்ளி தன் நாட்டுவளம் குறித்துப் பாடியுள்ள பாடல்களில் ஏதேனும் ஒன்று. 										
Unit - II	சங்க இலக்கியம், அற இலக்கியம், காப்பியம்										
	<ol style="list-style-type: none"> “நாடா கொன்றோ காடா கொன்றோ” - ஓவையார். “யாதும் ஊரே” - கணியன் பூங்குன்றனார் - புறநானூறு “நிலத்தினும் பெரிதே”, “வேம்பின் பைங்காய்” - குறுந்தொகை. திருக்குறள் - 'பொருள்செயல் வகை' அதிகாரம் 										

	உ) சிலப்பதிகாரம் - வஞ்சிக் காண்டம் - காட்சிக் காதை. ஊ) குண்டலகேசி - “பாளையாம் தன்மை செத்தும்” எனத் தொடங்கும் பாடல்.											
Unit - III	தமிழ் உரைநடை											
	தமிழ் உரைநடைச் சிறப்பையும் தேவையையும் மாணவர்கள் உணரும் வகையில் ஒரு சிறுகதை, ஓர் ஓரங்க நாடகம், ஓர் எளிய கட்டுரைத் தொகுப்பு இவற்றை அறிமுகம் செய்க.											
Unit - IV	தமிழர் பண்பாட்டு வரலாறு											
	தமிழர் பண்பாடு, கலைகள் (நிகழ்த்து கலை, ஓவியம், கட்டடக் கலை போன்றவற்றை அறிமுகம் செய்க.											
Unit - V	மொழிப் பயிற்சி											
	<ol style="list-style-type: none"> 1. யங்கொலிப் பிழை, குறில்-நெடில், சொற்பிழை, சந்திப்பிழை, தொடர்பு பிழைகளை நீக்கி எழுதப் பயிற்சியளித்தல். 2. கலைச்சொல்லாக்கம் 3. மொழிபெயர்ப்பு - தமிழ்-ஆங்கிலம், ஆங்கிலம்-தமிழ் பகுதிகளை மொழிபெயர்ப்பு செய்யப் பயிற்சியளித்தல். 4. வேலைவேண்டி விண்ணப்பம் எழுதுதல். 5. அலுவலகக் கடிதம். 6. போட்டித் தேர்வுகளுக்குரிய கண்ணோட்டத்தில் மொழி, இலக்கிய வரலாற்றினைக் கற்பித்தல். 											
Text book (s)												
•												
Reference Books / Websites												
•												
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2
CLO 1	3	2	3	2	2	3	2	2	2	2	3	3
CLO 2	2	2	2	3	3	2	2	3	3	2	2	2
CLO 3	3	3	3	2	2	3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3	2	2	2	2	3	2
CLO 5	2	2	3	3	2	2	3	3	2	3	3	2
Strong - 3, Medium - 2, Low - 1												

SEMESTER III

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

SEMESTER IV

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

SEMESTER V

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

SEMESTER VI

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART III	Core-Paper XVII: Advanced Cost Accounting	6	4	25	75	100
	Core Paper VIII: Management Accounting	5	4	25	75	100
	Core Paper XIX: Entrepreneurial Development	6	4	25	75	100
	Elective Paper II: 1. Income Tax Law & Practice – II (or) 2. Visual Basic Practical	6	5	25	75	100
	Elective Paper III: 1. Human Resource Management (or) 2. Portfolio Management	6	5	25	75	100
	Extension Activities		1			

III SEMESTER

CORE PAPER V

CORPORATE ACCOUNTING - I

No. of Credits: 4

OBJECTIVES

- To make the students familiarize with corporate accounting procedures
- To enable the students to acquire conceptual knowledge about the preparation of the company accounts.

OUTCOME:

- The students will learn the accounting procedures of corporate undertaking and their financial statement preparations

UNIT – I Share Capital

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

UNIT – II Debentures & Underwriting

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

UNIT – III Final Accounts

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

UNIT –IV Valuation of Goodwill & Shares

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

UNIT – V Accounting for Insurance Companies

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

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

TEXT BOOK:

1. Raj Kumar Sah - Concepts Building Approach to Corporate Accounting - CENGAGE , New Delhi.
2. Gupta,R.L & Radhaswamy, M ,Advanced Accounts, Sulthan Chand, New Delhi.

BOOK REFERENCE:

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

WEB RESOURCE:

www.accountingcoach.com
www.accountingstudyguide.com
www.futureaccountant.com
www.education.svtuition.org

CORE PAPER VI

BUSINESS LAWS

OBJECTIVES

No of Credits: 4

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

OUTCOME:

- On the completion of the syllabus students will understand the basic provisions of Law, contract and legal remedies in the law.

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.

RECOMMENDED TEXT:

1. Dr. Rajni Jagota – Business Laws – CENGAGE, New Delhi.

BOOK REFERENCE:

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

WEB RESOURCE:

1. www.cramerz.com
2. www.digitalbusinesslawgroup.com
3. <http://swcu.libguides.com/buslaw>

CORE PAPER VI

Banking Theory Law and Operations

Credits : 4

Objectives:

1. To facilitate the understanding of the origin and the growth of the Indian Banking System
2. To understand the modern day Developments in Indian Banking Sector.

Out Comes :

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

UNIT-I : Introduction to Banking

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

UNIT-II: RBI

Establishment-objective-Legal framework-Functions-SBI-Origin and History-Establishment-Indian subsidiaries-Foreign subsidiaries-Non-Banking-Subsidiaries-Personal banking-International banking-Trade Financing-Correspondent banking.Co-operative banks-Meaning and definition-Features-Co-operative banks 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: E-Banking

Meaning-Services-e-bankingandFinancialservices-Initiatives-Opportunities-Internet banking-Meaning-InternetbankingVsTraditionalbanking-Services-Drawbacks-Frauds inInternetbanking.Mobilebanking–**Anywhere Banking-Any Time Banking-** Electronic MobileWallets. ATM-Evolution -Concept-Features - Types-. Electronicmoney-Meaning-Categories-Meritsofe-money-ElectronicFunds Transfer (EFT)system - Meaning- Steps–Benefits- Monetary policies- final sector reforms- sakmoy chakrevarthy committee 1985- Narasiman Committee I & II- prudential norms capital adequacy norms- classification of assets & provisionary meaning- Structure of Interest rates (short and long term)-impacts on saving and borrowings.

UNIT IV: Bank Account

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

UNIT-V: Endorsement

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

Text Book

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

2.Gurusamy S, Banking Theory : Law and Practice, Vijay Nicole Publication, 2015, Chennai

Suggested Readings1.

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

E-Resources

www.lawcommissionofindia.nic.in

www.rbi.org

www.bankingombudsman.org

Core Paper : VIII -

MARKETING

Credits : 4

- To facilitate the students to understand the importance and the relevance of marketing in to-day’s Business world
- To enable the students to understand the features of the Indian Marketing

Out Come:

- The Students will understand the basic concepts of Marketing, Market Segmentation, Marketing Mix and Recent trends in Marketing.

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.

RECOMMENDED BOOKS:

1. Dawn iacobucci , Anupama Vohra – Marketing Management – CENGAGE, New Delhi.
2. William M.pride , O.C.Ferrell –Principles of marketing - CENGAGE, New Delhi.
3. 3.Atreyee Ganguly , Joyeta Bhadury - Principles of marketing - CENGAGE, New Delhi.

REFERENCES

1. Marketing Management by Rajan Saxena
2. Marketing by William J Stanton
3. Principles of Marketing by Philip Kotler
4. Marketing Management by Still and Cundiff
5. Marketing Management by Dr. K. Nirmala Prasad and Sherlaker

Allied Paper III : BUSINESS STATISTICS

OBJECTIVES

- To Facilitate Understanding Relevance and Need Of Statistics in Current Scenario

- To Customize the Importance of Business Statistics for the Commerce Students

Out Come :

- Enable the students to understand the statistics and its Applications.

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

TEXT BOOKS

1.S.Panneerselvam, P.Nagesh, Senthilkumar – Business Statistics & Analytics – Cengage, New Delhi

2.J.Joseph Francis – Business Statistics - Cengage, New Delhi

SUGGESTED READINGS

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

IV SEMESTER

CORE PAPER IX

ADVANCED CORPORATE ACCOUNTING

OBJECTIVES

No. of Credits: 4

- To provide the students with an understanding of accounting procedure for corporate restructuring.
- To make the students understand the applications of Accounting Transactions in Corporate Sector.

OUTCOME:

- The students will be able to understand the procedures of corporate restructuring and to prepare the various accounting statements

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.

TEXT BOOK:

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

2.Gupta, R.L.&Radhaswamy,M., Advanced Accounts, Sulthan 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, NewDelhi

WEB RESOURCE:

1. www.accountingcoach.com
2. www.accountingstudyguide.com
3. www.futureaccountant.com
4. www.education.svtuition.org

CORE PAPER X

COMPANY LAW

OBJECTIVES

No. of Credits: 4

- To make the students aware on the recent amendments to companies Act.
- To enlighten the students on the provisions governing the company law.

OUTCOME:

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

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-Flying – Dematerialisation.

UNIT II: Share Capital and Debentures

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

UNIT III- Managerial Personnel

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

UNIT IV- Meetings and Resolutions

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

UNIT V- Winding up of company

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

TEXT BOOKS

1.Reena Chadha ,Sumant Chadha – Company Law –Cengage ,New Delhi

REFERENCE BOOKS

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

CORE PAPER XII

FINANCIAL SERVICES

OBJECTIVES:

No of Credits: 4

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

OUTCOME:

- On the completion of modules, the students will understand the various financial services.

UNIT I: Introduction

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

UNIT II: Merchant Banking and Public Issue Management

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

UNIT III: Money Market and Stock Exchange

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

UNIT IV: Leasing and Factoring and Securitisation

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

UNIT V: Venture Capital, credit rating and pension Fund

Origin and Growth of Venture Capital - Investment Nurturing Methods - Mutual Funds - Portfolio Management Process in Mutual Funds - Credit Rating System - Growth Factors - Credit Rating

Process - Global and Domestic Credit Rating agencies - Pension Fund - Objectives - Functions - Features - Types - Chilean Model - Pension Investment Policy - Pension Financing.

TEXT BOOKS:

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

REFERENCE BOOKS:

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

WEB RESOURCE:

1. www.rbi.org
2. www.sebi.org
3. www.nse.org

INDIRECT TAXATION

Core Subject : XI -

No. of Credits: 4

OBJECTIVES:

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

OUTCOME:

- The students will be able to understand the concepts of Indirect taxation, types and Assessment procedures.

UNIT – I Introduction

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

UNIT – II GST – Overview & Concepts

Background behind implementing GST- The need for GST- objectives of GST- Business impact- Benefits of GST-SGST- CGST and IGST- Taxes covered by GST- Definitions - Scope

and Coverage Scope of supply- Levy of tax- Rate Structure- Taxable Events. Types of Supplies – Composite and Mixed Supplies –Composition Levy.

UNIT – II GST Taxation/ Assessment proceedings

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

UNIT-IV GST Audit

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

UNIT-V Customs duty

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

Recommended Texts

1. Shilpi Sahi – Concepts Building Approaches to Goods and Services Tax (GST), & Customs Law - CENGAGE , New Delhi

SUGGESTED READINGS

1. Sweta Jain GST law and practice Taxmann Publishers, July 2017
2. V.S. Dary – GST- Input Tax Credit- Taxmann Publishers, second edition August 2017
3. C.A. Anurag Pandey- Law and Practice of GST- Sumedha Publication House 2017
4. Dr. Vandana Banger- Beginners- Guide AadhayaPrakashan Publisher 2017
5. Dr. M. Govindarajan- A practical guide send text publishers July 2017

Allied Paper IV: ELEMENTS OF OPERATIONS RESEARCH

OBJECTIVES

- To Facilitate this Understanding of the Concept of Operations Research
- To Help the Students to Understand the Various Techniques of Solving Problems

OUT COME :

- Understanding of the Concept of Operations Research and to Help the Students to Understand the Various Techniques of Solving Problems

UNIT I : Introduction

Operations Research- Meaning-Definition - Origin and History- Characteristic Features –Need- Scope –Steps- Techniques- Application- Limitations

UNIT II : Linear Programming Problem Lpp

Meaning- Requirements- Assumptions- Applications- Formulating Lpp –Advantages- Limitations
Formulating LP Model (Simple Problems Only)

UNIT III: Methods Of Lpp

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

UNIT IV : Transportation Problems

Meaning –(Initial Basic Feasible Solution)Assumptions -Degenerate Solution -North -West Corner
Method- Least Cost Method -Vogels Approximation Method -Assignment Problems- Features -
Transportation Problem Vs Assignment Problem -Hungarian Method (Simple Problems Only)

UNIT V: Game Theory

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

Recommended Texts

1. M.Sreenivasa Reddy – Operations Research – CENGAGE , New Delhi
2. S. Gurusamy – Elements of Operations Research – Vijay Nicole Imprints private Limited,
Chennai

SUGGESTED READINGS

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.

E- Sources:

<http://www.learnaboutor.co.uk/>

<http://www.theorsociety.com/>

www.orcomplete.com/

Allied Paper - II INTERNATIONAL ECONOMICS

OBJECTIVES:

- To teach the International Economics
- To acquire the knowledge Of Export Import.
- To know about International Economic Organizations and its Functions.

OUT COME :

Equip the students to have the through knowledge of International Economics.

UNIT I

International Trade – Importance of International Trade, Theories of Foreign Trade:- Theories of Adam Smith, Ricardo, Haberler’s Hechsher -Ohlin

UNIT II

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

UNIT III

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

UNIT IV

International Economic Organizations and its Functions

IMF, IDA, IFA, IBRD, ADB, UNCTAD, UNIDO

UNIT V

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

Recommended Texts

1. Francis Cherunilam, International Trade and Export Management - Himalaya Publishing House - Mumbai –04.
2. Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) - Pearson Education Asia - Addison Wesley Longman (P) Ltd -Delhi –92.
3. Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company -California.

V SEMESTER

ELEMENTS OF COST ACCOUNTING

No. of Credits: 4

CORE PAPER XIII

OBJECTIVES:

- To make the students to know the Process of Accounting for Cost Elements.
- To understand the advantages of Costing to the Stakeholders, Workers, Creditors and the Public.

OUTCOME:

- At the end of the course students will understand the basic elements of costing.

UNIT I: Introduction of Cost Accounting

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

UNIT – II: Cost sheet and methods of costing

Preparation of Cost Sheet. Reconciliation of Cost and Financial Accounts.- Unit Costing- Job Costing.

UNIT III: Material Costing

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

UNIT IV: Labour Costing

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

UNIT V: Overheads Costing

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

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

RECOMMENDED TEXTS

1. Drury – Management and Cost Accounting with CourseMate, New Delhi : CENGAGE

2. Jain, S.P & Narang, K.L., Cost Accounting, Kalyani Publishers

REFERENCE BOOKS:

1. Murthy A & Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt .Ltd .Chennai
2. Reddy, T.S. and Hari Prasad Reddy, Y, Cost Accounting, Margam Publications
3. Prasad, N.K and Prasad, V.K, Cost Accounting, Book Syndicate
4. Saxena and Vashist, Cost Accounting Sultan Chand and Sons, 2014, New Delhi

WEB RESOURCE:

1. www.accountinglectures.com
2. [www.accounting coach.com](http://www.accountingcoach.com)
3. <http://simplestudies.com/accounting-lectures.html>
4. [www.accounting study guide.com](http://www.accountingstudyguide.com)

CORE PAPER XIV

PRACTICAL AUDITING

OBJECTIVES:

No. of Credits: 4

- To make the students to understand the concept of present day Auditing Practices.
- To enable the students to gain knowledge of various techniques of Auditing.

OUTCOME:

- On the completion of syllabus students will gain in sight of the Auditing practices prevailing in the present scenario.
- Students will understand the general approach of audit in EDP environment.

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

TEXT BOOKS:

1. Auditing, D.P. Jain Konark Publishers Pvt. Ltd.
2. Auditing, Principles and Practice, Ravinder Kumar and Virender Sharma, Eastern Economy Edition.

REFERENCE BOOKS:

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

WEB RESOURCE:

1. http://www.osbornebooksshop.co.uk/p/auditing_tutorial
2. www.mu.ac.in
3. www.learnthat.com

LOGISTICS AND SUPPLY CHAIN MANAGEMENT

SUBJECT CODE:	THEORY	MARKS: 100 (25+75)
SEMESTER – VI	CREDITS:4	NO. OF HOURS PER WEEK:6

Learning Objectives:

1. The students to gain deeper insights into logistics and supply chain management.
2. To highlight the integrated nature of working in logistics and supply chain industry.
3. To prepare students to work in logistics and allied industries.

OUTCOME

- On completion of syllabus student will understand the basic concepts of logistics and supply chain management and student prepare them self to work in logistics and allied industries

UNIT 1: Concepts of Logistics – Evolution – Nature and Importance – Components of Logistics Management- Competitive advantages of Logistics – Functions of Logistics management – Principles – Logistics Network- Integrated Logistics system, Supply chain management – Nature

and Concepts – Value chain- Functions – Supply chain effectiveness – Outsourcing – 3PLs and 4PLs – Supply chain relationships – Customer services.

UNIT 2: Elements of Logistics and Supply chain management – Inventory carrying – Warehousing, Technology in the warehouse: Computerisation, Barcoding, RFID and WMS – Material handling, Concepts and Equipments: Automated Storage and Retrieval Systems – Order Processing – Transportation – Demand Forecasting – Impact of Forecasts on Logistics and Supply chain Management- Performance measurements.

UNIT 3: Transportation – Position of Transportation in Logistics and Supply chain management- Road, Rail, Ocean Transport - Ships- Types- Measurement capacity of ships – shipping information, Air, Transport Multi model transport – containerization – CFS – ICDS-Cross Docking- Selection of transportation mode – Transportation Network and Decision – Insurance aspects of logistics.

UNIT 4: Logistical Information System (LIS) - Operations – Integrated IT solution for Logistics and supply chain management- Emerging technologies in Logistics and Supply chain management. Components of a logistic system-transportation-Inventory carrying-warehousing-order processing – Distribution channels- Difference between warehouse and distribution centre.

UNIT 5: Performance- Bench marking for supply chain improvement- Dimensions and achieving excellence- Supply Chain Measures – SCOR model- Logistics score board- Activity Based Costing - Economic Value Added Analysis- Balance Score card approach-Lean thinking and six sigma approach in Supply Chain.

Recommended Text

1. John J.Coyle , C. John Langley .JR., Robert A. Novack , Brian J.Gibson – Supply Chain Management A Logisticss Perspective – CENGAGE , New Delhi
2. Joel D.Wisner , Keah – Choon Tan , G.Keong Leong – Principles of Supply Chain Management A Balanced Approach– CENGAGE, New Delhi

REFERENCE BOOKS:

1. Agarwal, D.K., ‘Textbook of Logistics and Supply Chain Management’, Mac Millan India Ltd, 2003.
2. Chase, R.B., Shankar, R and Jacobs, F.R. ‘Operations Management and Supply Chain Management’, McGraw Hill Publications, 13th edition, 2018.
3. Chopra, S., Meindl, P. and Kalra, D.V. ‘Supply Chain Management’, Pearson Education India, 6th edition, 2016.
4. Krishnaveni Muthiah, ‘Logistics Management and Seaborne Trade’, Himalaya Publishing House, 2010.
5. Martin Christopher, ‘Logistics and Supply Chain Management’ Pearson Education, 2003.
6. Ronald H. Ballou, ‘Business Logistics and Supply Chain Management’ Pearson Education 2004.

E-RESOURCES:

1. www.managementstudyguide.com
2. https://www.tutorialspoint.com/supply_chain_management/supply_chain_management_tutorial.pdf
3. <https://www.camcode.com/asset-tags/supply-chain-management-guide/>
4. <https://library.ku.ac.ke/wp-content/downloads/2011/08/Bookboon/Magement%20andOrganisation/fundamentals-of-supply-chain-management.pdf>
5. https://www.youtube.com/watch?v=PmR2SKeY9Ms&list=PLGit8yny_3ANzZMsJJjeuxMg-S0f0hGcn
6. <https://www.youtube.com/watch?v=IqmrNUoiy7g&list=PLF9071540F59BA1F0>

FINANCIAL MANAGEMENT

CORE PAPER XV

OBJECTIVES

No. of Credits: 4

- To impart the basics of Financial Management for the benefit of Commerce students.
- To enable the students to know the concepts of the Investment, Financing and Working Capital.

OUTCOME:

- At the end of syllabus students will understand the basics of financial management, investing, financing and dividend decisions.

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.

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,FinancialManagement,VijayNicoleImprintsPvt.Ltd.Chennai
4. Murthy A, Financial Management, Margam Publications, Chennai

WEB RESOURCE

www.cpdwise.com

www.simplilearn.com

www.findtutorials.com

www.studyfinance.com

INCOMETAX LAW AND PRACTICE- I

CORE PAPER: XVI

OBJECTIVES:

No. of Credits: 5

- To provide a detailed understanding of the various provisions of I.T. Act.
- To enable the students to about the Assessment Procedures and Tax Planning.

Outcome:

- The students will understand the concepts of Income tax, Types of filing and computation of tax from various head.

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.

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

TEXT BOOKS:

1. Naveen Mittal – Principles of Income Tax Law & Practice – Cengage New Delhi
2. T. Srinivasan – Income Tax & Practice – Vijay Nicole Imprints Private Limited, Chennai
3. Vinod, K. Singhanian, Students Guide to Income Tax, Taxman Publications Pvt. Ltd.
4. Mehrotra- Income Tax Law & Accounts, Goyal, Sathiya Bhavan Publications.

REFERENCE BOOKS:

1. Gaur & Narang, Income Tax Law & Practice, Kalyani Publishers.
2. Reddy, T.S. & Hari Prasad 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

WEB REFERENCE:

1. www.incometaxindia.gov.in
2. www.incometaxindiaefiling.gov.in
3. www.onlineservices.tin.egov-nsdl.com
4. www.cleartax.in

VI SEMESTER

Core Subject : XVII

ADVANCED COST ACCOUNTING

No. of Credits: 4

Objectives:

- To make the students to understand the process of ascertaining, classification and controlling costs.
- To enable the students to learn the various methods of cost elements.

Outcome:

- The students will understand the concepts of cost accounting, methods and its usage in decision making.

UNIT I: Contract Costing

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

UNIT II: Process Costing

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

UNIT III: Operation Costing

Operating Costing – Meaning – Preparation of Operating cost Sheet – Transport costing – Power Supply Costing – Hospital Costing – Simple Problems.

UNIT IV: Marginal Costing

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

UNIT V: Standard Costing

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

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

Recommended Texts

1. Drury – Management and Cost Accounting with CourseMate

REFERENCE BOOKS

1.	S.P. Jain and K.L. Narang	Cost Accounting
2.	P.T. Pattanshetty and Dr. Palekar	Cost Accounting
3.	S.P. Iyengar	Cost Accounting
4.	Khanna, Pandey, Ahuja and Arora	Practical Costing

5.	T.S. Reddy and Y. Hari prasad Reddy	Cost Accounting
6.	Saxena and Vashist	Cost Accounting
7.	Hansen/Mowen	Cost management Accounting and Control

CORE PAPER XVIII

MANAGEMENT ACCOUNTING

OBJECTIVES

No. of Credits: 4

- To enable the students to get knowledge about the various techniques of Management Principles.
- To make the students to get practical skill in solving management problems.

OUTCOME:

- Understand the primary purpose of management accounting namely financial statement analysis and budgetary control
- Develop and apply budget for planning and controlling purpose.

UNIT I: Introduction

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

UNIT II: Financial Statement Analysis

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

UNIT III: Ratio Analysis

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

UNIT IV: Fund Flow Analysis & Cash Flow Analysis

Introduction, Meaning of Funds Flow Statement-Ascertainment of flow of funds- Technique of preparing funds flow statement- Schedule of Changes in Working Capital- Adjusted Profit and Loss account-Funds Flow Statement

Meaning of Cash Flow Statements – Advantages – Limitations – Preparation of Cash Flow Statement – Types of Cash flows - Operating, Financing and Investing Cash flows.

UNIT V: Budgetary Control & Marginal Costing

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

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

TEXT BOOK:

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

REFERENCE BOOKS:

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

WEB REFERENCE:

1. www.accountingcoach.com
2. www.accountingstudyguide.com
3. www.futureaccountant.com
4. www.thestudentcpa.com

ENTREPRENEURIAL DEVELOPMENT

Course Objectives:

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

OUTCOME

- On completion of syllabus student will understand on the basic concepts of entrepreneurship and business opportunities to familiars with knowledge about business and project reports for starting a new ventures on team based.

Unit 1: Entrepreneurship

Entrepreneur : Meaning of entrepreneurship – Types of Entrepreneurship – Traits of entrepreneurship – Factors promoting entrepreneurship- Barriers to entrepreneurship- the entrepreneurial culture- Stages in entrepreneurial process – Women entrepreneurship and economic development- SHG.

Unit 2: Developing Successful Business Ideas

Recognizing opportunities – trend analysis – generating ideas – Brainstorming, Focus Groups, Surveys, Customer advisory boards, Day in the life research – Encouraging focal point for ideas and creativity at a firm level-Protecting ideas from being lost or stolen – Patents and IPR.

Unit 3: Opportunity Identification and Evaluation

Opportunity identification and product/service selection – Generation and screening the project ideas – Market analysis, Technical analysis, Cost benefit analysis and network analysis- Project formulation – Assessment of project feasibility- Dealing with basic and initial problems of setting up of Enterprises.

Unit 4: Business Planning Process

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

Unit 5: Funding

Sources of Finance- Venture capital- Venture capital process- Business angles- Commercial banks- Government Grants and Schemes.

TEXT BOOKS:

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

REFERENCE BOOKS:

1. Barringer, B., Entrepreneurship: Successfully Launching New Ventures, 3rd Edition, Pearson, 2011.
2. Bessant, J., and Tidd, J., Innovation and Entrepreneurship, 2nd Edition, John Wiley & Sons, 2011.
3. Desai, V., Small Scale Industries and Entrepreneurship, Himalaya Publishing House, 2011.
4. Donald, F.K., Entrepreneurship- Theory, Process and Practice, 9th Edition, Cengage Learning, 2014.
5. Hirsch, R.D., Peters, M. and Shepherd, D., Entrepreneurship, 6th Edition, Tata McGraw-Hill Education Pvt.Ltd., 2006.
6. Mathew, J.M., Entrepreneurship Theory at Cross Roads: Paradigms and Praxis, 2nd Edition, Dream Tech, 2006.
7. Morse, E., and Mitchell, R., Cases in Entrepreneurship: The Venture Creation Process, Sage South Asia, 2008.
8. Nagendra and Manjunath, V.S., Entrepreneurship and Management, Pearson, 2010.
9. Reddy, N., Entrepreneurship: Text and Cases, Cengage Learning, 2010.
10. Roy, R., Entrepreneurship, 2nd Edition, Oxford University Press, 2011.
11. Stokes, D., and Wilson, N., Small Business Management and entrepreneurship, 6th Edition, Cengage Learning, 2010.

1. <http://inventors.about.com/od/entrepreneur/>
2. <http://learnthat.com/tag/entrepreneurship/>
3. www.managementstudyguide.com
4. www.quintcareers.com
5. www.entrepreneur.com

CORE PAPER : XX

INCOMETAX LAW AND PRACTICE-II

OBJECTIVES

No. of Credits: 5

- To help the students to understand the relevance and significance of Tax.
- To facilitate the students in understanding the various Provisions I.T. Act.

Outcome:

- The students will understand the procedure for computing taxable income from different heads, clubbing of income, Setoff and carry forward of losses and Deductions applicable to an individual.

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.

TEXT BOOKS:

1. Naveen Mittal – Principles of Income Tax Law & Practice – Cengage New Delhi
2. T. Srinivasan – Income Tax & Practice – Vijay Nicole Imprints Private Limited , Chennai

REFERENCE BOOKS:

1. Vinod, K. Singhanian, Student Resources 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.

WEB RESOURCE:

1. www.incometaxindia.gov.in
2. www.incometaxindiaefiling.gov.in
3. www.onlineservices.tin.egov-nsdl.com
4. www.cleartax.in

Elective Paper I

(2) PORTFOLIO MANAGEMENT

OBJECTIVES

No. of Credits: 4

- To acclimate the students on the concept of Portfolio Management.
- To facilitate the students to know the techniques of Portfolio Management.

OUTCOME

- On completion of syllabus student will understand the basic concepts of Portfolio Management and the techniques of Portfolio Management.

UNIT I: Introduction

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

UNIT II: Value of Money

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

UNIT III: Portfolio Analysis

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

UNIT IV: Risk & Return

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

UNIT V: Need and Importance of Portfolio Management

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

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

TEXT BOOK:

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

REFERENCE BOOKS:

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

WEB RESOURCE:

1. www.portfoliomanagement.in
2. www.sebi.gov.in
3. www.moneycontrol.com
4. www.pms.sharekhan.com

CORE PAPER XVIII HUMAN RESOURCE MANAGEMENT**OBJECTIVES****No. of Credits: 4**

- To facilitate the students to know about the importance of Human Resources.
- To make the students to understand the various aspects of the Human Resources Management.

OUTCOME:

- Understanding of basic concepts, functions and functioning of Human resource department of the organisations

UNIT I: Introduction

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

UNIT II: Training

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

UNIT III: Compensation & Labour Relation

Cost to Company – CTC Fixed and FlexiblePay - Components – Incentives – Benefits – Motivation – Talent Retention- Welfare and Social Security Measures - Opportunities, Challenges, and Recent Trends in Compensation.

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

UNIT IV: Human Resource Accounting & Audit

Human Resource Accounting- Meaning- Objectives- Need & Limitations.

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

UNIT V: Corporate Ethics & Corporate Social Responsibility

Business Ethics – Concept, Characteristics, Importance and Need for ethics- Sources of Ethics, Concept of Corporate Ethics, code of Ethics- Guidelines for developing code of ethics, Ethics in Human Resource Management

Corporate Social Responsibility: Concept, Scope & Relevance and Importance of CSR in Contemporary Society. CSR towards employees and workers- CSR and environmental concerns- Role of HR professionals in CSR.

TEXT BOOK

- i. Rao, VSP, Human Resource Management, Excel Books

REFERENCE BOOKS:

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

WEB RESOURCE:

1. www.whatishumanresource.com
2. www.managementstudyguide.com
3. www.humanresources.about.com
4. www.managementhelp.org

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).**

CIA ASSESSMENT SPLIT UP (INTERNALS) :

Assessment Procedure	Rubrics (Parameter)	Marks
Assignment / Project	Creativity, usage of case study relevance to the topic	5
Seminar	Communication Skills, work model, bring out apt examples and case study	5
Internal Test	Students Performance in the written test	5
Model Exam	Students Performance in the written test	5
Attendance	Above 95% - 5; 84% to 94% - 4; 75% to 84 % - 3; 65% to 74% -2; less than 65%-1	5
Total		25

ANNA ADARSH COLLEGE FOR WOMEN
POST GRADUATE DEPARTMENT OF BANK MANAGEMENT (SHIFT I)
2023-2024

NAME OF THE STAFF

1. Dr.J.SHRILEKHA
2. Dr.K.SARASWATHY
3. Dr.B.BHARATHI
4. Mrs.N.ABIRAMASUNDARI
5. Dr.S.KALA
6. Dr.T.D.REKHA
7. Mrs.LKAMILA SHARMIN

PROGRAMME OUTCOME

1. Apply knowledge of Management theories and Human Resource practices to solve business problems through research in Global context.
2. Foster analytical and critical thinking abilities for data-based decision-making.
3. Ability to incorporate quality, ethical and legal value-based perspectives to all organizational activities.

M.COM. DEGREE COURSE IN BANK MANAGEMENT**FIRST SEMESTER****First Year - Semester I**

Course	Credit	Hours per Week
412C1A: Core I - Business Finance	4	6
412C1B: Core II - Digital Marketing	4	6
412C1C: Core III - Banking and Insurance	4	6
Elective I 412E1A: Legal and Regulatory Aspects of Banking (or) 412E1B: Central Banking and Monetary Policy	4	6
Elective II 412E1C: Technology in Banking (or) 412E1D: Financial Derivatives	4	6
	20	30

Semester II

Course	Credit	Hours per Week
412C2A: Core IV - Strategic Cost Management	5	6
412C2B: Core V - Corporate Accounting	5	6
412C2C: Core VI - Setting up of Business Entities	4	6
Elective III 412E2A: Rural Banking and Micro Finance (or) 412E2B: Forex Management	3	4
Elective IV 412E2C: Credit Management in Banks (or) 412E2D: Marketing of Banking Services	3	4
412S2A: SEC-I - Advertising and Media Management	2	4

Internship/Industrial Activity (Credits)	-	-
	24	30

THIRD SEMESTER

Course Components	Code	Subjects	Instructional Hours	Credits	Exam Hours	Max. Marks		
						CIA	Ext	Total
Core Paper VIII	BM 309	Research Methodology <i>(Common with M. Com General)</i>	5	4	3	25	75	100
Core Paper IX	BM 311	Information Technology for Business <i>(Common with M. Com General)</i>	5	4	3	25	75	100
Core Paper X	BM 313	Income Tax Law & Practice <i>(Common with M. Com General)</i>	5	4	3	25	75	100
Elective Paper III		Bank Audit OR Advanced Banking	4	3	3	25	75	100
Elective Paper IV		Legal and Regulatory Aspects of Banking OR Retail Banking	4	3	3	25	75	100
Extra Disciplinary Elective Paper II		Corporate Governance and Ethics in Banking	5	3	3	25	75	100
Soft Skills III			2	2	-	40	60	100

✓ One paper is chosen (Income Tax Law and Practice) and a component on Industrial exposure is included

Industry Component

- Internship have to be carried out at the end of the Third semester in CA firm
(Income Tax Law and Practice)
- 20 hours of practicals in the mentioned area to be completed and attendance certificate to be submitted
- The report of the same with a maximum of 3000 words shall be submitted by the students within a period of one month after the completion of the Internship which can be considered as the assignment of the particular subject.

FOURTH SEMESTER

Course Components	Code	Subjects	Instructional Hours	Credits	Exam Hours	Max. Marks		
						CIA	Est	Total
Core Paper XI	BM 308	Management of Lending	6	4	3	25	75	100
Core Paper XII	BM 310	Investment Analysis and Portfolio Management <i>(Common with M. Com General)</i>	6	4	3	25	75	100
Core Paper XIII	BM 312	Indirect Taxes <i>(Common with M. Com General)</i>	6	4	3	25	75	100
Core Paper XIV & XV	BM 314	Project	6	8		40	160 @	200
Elective Paper V		Paper XXI Co-operative Banking and Microfinance OR Digital Banking <i>(Common with M. Com General)</i>	4	3	3	25	75	100
Soft Skills IV			2	2	-	40	60	100

@ Viva-voce examination carries 40 Marks and Project Report carries 160 Marks.

UNIVERSITY OF MADRAS
M.Com. DEGREE PROGRAMME IN BANK MANAGEMENT
SYLLABUS WITH EFFECT FROM 2023-2024

First Year Core -I

Semester I

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
412CIA	BUSINESS FINANCE		6	-	-	-	4	6	25	75	100

Learning Objectives	
1	To outline the fundamental concepts in finance
2	To estimate and evaluate risk in investment proposals
3	To evaluate leasing as a source of finance and determine the sources of startup financing
4	To examine cash and inventory management techniques
5	To appraise capital budgeting techniques for MNCs

Course Units

UNIT I (18 hrs)

Introduction to Business Finance and Time vale of money

Business Finance: Meaning, Objectives, Scope -Time Value of money: Meaning, Causes
 – Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor
 – Multiple Compounding– Effective rate of interest – Doubling period (Rule of 69 and Rule of 72) – Practical problems.

UNIT II (18 hrs)

Risk Management

Risk and Uncertainty: Meaning – Sources of Risk – Measures of Risk – Measurement of Return – General pattern of Risk and Return – Criteria for evaluating proposals to minimise Risk (Single Asset and Portfolio) – Methods of Risk Management–Hedging currency risk.

UNIT III (18 hrs)

Startup Financing and Leasing

Startup Financing: Meaning, Sources, Modes (Bootstrapping, Angel investors, Venture capital fund) - Leasing: Meaning – Types of Lease Agreements – Advantages and Disadvantages of Leasing – Financial evaluation from the perspective of Lessor and Lessee.

UNIT IV (18 hrs)

Cash, Receivable and Inventory Management

Cash Management: Meaning, Objectives and Importance – Cash Cycle – Minimum Operating Cash – Safety level of cash – Optimum cash balance - Receivable Management: Meaning – Credit policy – Controlling receivables: Debt collection period, Ageing schedule, Factoring – Evaluating investment in accounts receivable - Inventory Management: Meaning and Objectives – EOQ with price breaks – ABC Analysis.

UNIT V (18 hrs)

Multi National Capital Budgeting

Multi National Capital Budgeting: Meaning, Steps involved, Complexities, Factors to be considered– International sources of finance – Techniques to evaluate multi-national capital expenditure proposals: Discounted Pay Back Period, NPV, Profitability Index, Net

Profitability Index and Internal Rate of Return – Capital rationing -Techniques of Risk analysis in Capital Budgeting.

Theory 40%; Problems: 60%

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Explain the important finance concepts	K2
CO 2	Estimate risk and determine its impact on return	K5
CO 3	Examine leasing and other sources of finance for startups	K4
CO 4	Summarise cash, receivable and inventory management techniques	K2
CO 5	Evaluate techniques of long term investment decision incorporating risk factor	K5

Books for study:

1. Maheshwari S.N., (2019), "Financial Management Principles and Practices", 15th Edition, Sultan Chand & Sons, New Delhi.
2. Khan M.Y & Jain P.K, (2011), "Financial Management: Text, Problems and Cases", 8th Edition, McGraw Hill Education, New Delhi.
3. Prasanna Chandra, (2019), "Financial Management, Theory and Practice", 10th Edition, McGraw Hill Education, New Delhi.
4. Apte P.G, (2020), "International Financial Management" 8th Edition, Tata McGraw Hill, New Delhi.

Books for reference:

1. Pandey I. M., (2021), "Financial Management", 12th Edition, Pearson India Education Services Pvt. Ltd, Noida.
2. Kulkarni P. V. & Satyaprasad B. G., (2015), "Financial Management", 14th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Rustagi R. P., (2022), "Financial Management, Theory, Concept, Problems", 6th Edition, Taxmann Publications Pvt. Ltd, New Delhi.
4. Arokiamary Geetha Rufus, Ramani N. & Others, (2017), "Financial Management", 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.

Web references:

1. <https://resource.cdn.icai.org/66674bos53808-cp8.pdf>
2. <https://resource.cdn.icai.org/66677bos53808-cp10u2.pdf>
3. <https://resource.cdn.icai.org/66592bos53773-cp4u5.pdf>
4. <https://resource.cdn.icai.org/65599bos52876parta-cp16.pdf>

Note: Latest edition of the books may be used

Mapping of Course Outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	1	3	3	3	2	2	2
CO2	3	3	2	3	3	3	3	3	3
CO3	2	2	1	2	2	2	3	2	2
CO4	2	2	1	2	2	2	2	2	2
CO5	3	3	2	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

First Year

Core – II

Semester I

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
412C1B	DIGITAL MARKETING		6	-	-	-	4	6	25	75	100

Learning Objectives	
1	To assess the evolution of digital marketing
2	To appraise the dimensions of online marketing mix
3	To infer the techniques of digital marketing
4	To analyse online consumer behaviour
5	To interpret data from social media and to evaluate game based marketing

Course Units

<p>UNIT I (18 hrs)</p> <p>Introduction to Digital Marketing</p> <p>Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and challenges – Factors for success of digital marketing – Emerging trends and concepts, Big Data and IOT, Segments based digital marketing, Hyperlocal marketing - Opportunities for digital marketing professionals.</p>
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UNIT II (18 hrs)**Online marketing mix**

Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues – Website characteristics affecting online purchase decisions – Distribution and implication on online marketing mix decisions – Digitization and implication on online marketing mix decisions.

UNIT III (18 hrs)**Digital media channels**

Digital media channels – Search engine marketing – ePR – Affiliate marketing – Interactive display advertising – Opt-in-email marketing and mobile text messaging, Social media and viral marketing – Online campaign management using – Facebook, Twitter, Instagram, Snapchat, Pinterest – Metaverse marketing -Advantages and disadvantages of digital media channels – Metaverse marketing.

UNIT IV (18 hrs)**Online consumer behavior**

Online consumer behavior – Cultural implications of key website characteristics – Dynamics of online consumer visit – Models of website visits – Web and consumer decision making process – Data base marketing – Electronic consumer relationship management – Goals – Process – Benefits – Role – Next generation CRM.

UNIT V**(18 hrs)****Analytics and Gamification**

Digital Analytics – Concept – Measurement framework – Demystifying web data - Owned social metrics – Measurement metrics for Facebook, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn – Earned social media metrics -

Digital brand analysis – Meaning – Benefits – Components – Brand share dimensions – Brand audience dimensions – Market influence analytics – Consumer generated media and opinion leaders – Peer review – Word of mouth – Influence analytics – Mining consumer generated media – Gamification and game based marketing – Benefits – Consumer motivation for playing online games.

Course Outcomes:

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Explain the dynamics of digital marketing	K2
CO 2	Examine online marketing mix	K4
CO 3	Compare digital media channels	K4
CO 4	Explain online consumer behavior	K2
CO 5	Analyse social media data	K4

Books for study:

1. Puneet Singh Bhatia, (2019) "Fundamentals of Digital Marketing", 2nd Edition, Pearson Education Pvt Ltd, Noida.
2. Dave Chaffey, Fiona Ellis-Chadwick, (2019) "Digital Marketing", Pearson Education Pvt Ltd, Noida.
3. Chuck Hemann & Ken Burbary, (2019) "Digital Marketing Analytics", Pearson Education Pvt Ltd, Noida.
4. Seema Gupta, (2022) "Digital Marketing" 3rd Edition, McGraw Hill Publications Noida.
5. Kailash Chandra Upadhyay, (2021) "Digital Marketing: Complete Digital Marketing Tutorial", Notion Press, Chennai.
6. Michael Branding, (2021) "Digital Marketing", Empire Publications India Private Ltd, New Delhi.

Books for reference:

1. Vandana Ahuja, (2016) "Digital Marketing", Oxford University Press. London.
2. Ryan Deiss& Russ Henneberry, (2017) "Digital Marketing", John Wiley and Sons Inc. Hoboken.
3. Alan Charlesworth,(2014), "Digital Marketing - A Practical Approach", Routledge, London.
4. Simon Kingsnorth, Digital Marketing Strategy,(2022) "An Integrated approach to Online Marketing", Kogan Page Ltd. United Kingdom.
5. MaityMoutusy,(2022) "Digital Marketing" 2ndEdition, Oxford University Press, London.

Web references:

1. <https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf>
2. <https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/teaching-tips/educational-technologies/all/gamification-and-game-based-learning>
3. <https://journals.ala.org/index.php/ltr/article/download/6143/7938>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	2	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	2	3	2	3	3	2
CO4	3	3	2	2	3	3	3	3	3
CO5	3	3	1	3	3	2	3	3	2

High – 3

Medium – 2

Low – 1

First Year Core – III
Semester I

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
412C1C	BANKING AND INSURANCE		6	-	-	-	4	6	25	75	100

Learning Objectives	
1	To understand the evolution of new era banking
2	To explore the digital banking techniques
3	To analyse the role of insurance sector
4	To evaluate the mechanism of customer service in insurance and the relevant regulations
5	To analyse risk and its impact in banking and insurance industry

Course Units

UNIT I (18 hrs)

Introduction to Banking

Banking: Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking. Digital Banking – Electronic Payment Systems– Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT – RTGS –VSAT–SFMS–SWIFT.

UNIT II (18 hrs)**Contemporary Developments in Banking**

Distributed Ledger Technology – Blockchain: Meaning - Structure of Block Chain - Types of Block Chain - Differences between DLT and Blockchain - Benefits of Blockchain and DLT - Unlocking the potential of Blockchain –Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking - Importance of AI in banking - Banking reimaged with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking.

UNIT III (18 hrs)**Indian Insurance Market**

History of Insurance in India – Definition and Functions of Insurance –Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organisation – Insurance organization structure. Insurance Intermediaries: Insurance Broker – Insurance Agent – Surveyors and Loss Assessors - Third Party Administrators (Health Services) – Procedures – Code of Conduct.

UNIT IV (18 hrs)**Customer Services in Insurance**

Customer Service in Insurance – Quality of Service - Role of Insurance Agents in Customer Service - Agent's Communication and Customer Service –Ethical Behaviour in Insurance – Grievance Redressal System in Insurance Sector –Integrated Grievance Management System – Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines.

UNIT V (18 hrs)**Risk Management**

Risk Management and Control in banking and insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk.

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Relate the transformation in banking from traditional to new age	K2
CO 2	Apply modern techniques of digital banking	K3
CO 3	Evaluate the role of insurance sector	K5
CO 4	Examine the regulatory mechanism	K4
CO 5	Assess risk mitigation strategies	K5

Books for study:

1. Indian Institute of Banking and Finance (2021), "Principles & Practices of Banking", 5th Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.
2. Mishra M N & Mishra S B, (2016), "Insurance Principles and Practice", 22nd Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.
3. Emmett, Vaughan, Therese Vaughan M., (2013), "Fundamentals of Risk and Insurance", 11th Edition, Wiley & Sons, New Jersey, USA.
4. Theo Lynn , John G. Mooney, Pierangelo Rosati, Mark Cummins (2018), Disrupting Finance: FinTech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, NewYork (US)

Books for reference:

1. SundharamKPM & Varshney P. N., (2020), "Banking Theory, Law and Practice", 20th Edition, Sultan Chand & Sons, New Delhi.
2. Gordon & Natarajan, (2022), "Banking Theory, Law and Practice", 9th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Gupta P. K. (2021), "Insurance and Risk Management" 6th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
4. Susanne Chishti., & Janos Barberis(2016), The Fintech book: The financial technology handbook for investors, entrepreneurs and visionaries. John Wiley & Sons.

First Year

Elective – I B

Semester I

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
412E1B	CENTRAL BANKING AND MONETARY POLICY		6	-	-	-	4	6	25	75	100

Learning Objectives

1.	To evaluate the role of central banks in the economy
2.	To acquire knowledge in role of RBI and its importance in cyber world
3.	To illustrate the various functions of the monetary policy
4.	To understand the monetary theory and the related concepts
5.	To acquire knowledge on role of interest rates and financial markets

Course Units

UNIT I	(18 hrs)
Overview	
Concept of Central Banking–Functions of Central Banking –Institutional Growth of Central Banking - The changing face of Central Banking - Role of Central Banks: Determination of Goals – Inflation Targeting – Exchange Rate Targeting, Money Supply Targeting, Money Growth Targeting – Viable alternatives to Central Bank – Central Banking in India: Contemporary Issues, Autonomy and Independence, Credibility, Accountability and Transparency of a Central Bank.	
UNIT II	(18 hrs)
RBI as Central Bank and in Cyber world	
RBI – Structure - Functions – Reforms - Current regulatory structure - Reserve system - Balance sheet Goals, targets and indicators of performance – Policy Framework for RBI: Organizational Framework, Operational Framework–Promotional role of RBI - Regulatory role of RBI - RBI and E-Banking, E – Money – IT induced changes and Monetary Policy - E-payments – Risks in the New IT Era – Impact of IT – Globalization and CentralBanks.	

UNIT III**(18 hrs)****Monetary Theory**

Reserve system - Money creation – Money multiplier - Money supply - Level of Prices and the Value of Money - Money supply- Money demand, and monetary equilibrium - Quantity theory - Inflation- Classical theory of money – Modern theory of money and income.

UNIT IV**(18 hrs)****Monetary Policy**

Monetary Policy– Goals – Targets - Indicators and instruments of monetary control - Monetary management in an open economy – Tools of monetary policy – Conduct of monetary policy-Effect of monetary injection – Current monetary policy of India:Goals, Targets and Instruments – A Brief Overview of Fiscal Policy, Striking Balance between Inflation and Growth through Monetary and Fiscal Policies.

UNIT V (18 hrs)**Economics of Interest Rates**

Interest Rates – Risk and Term Structure of Interest Rates - Interdependence of Markets and interest Rates - Rational Expectations and Efficient Markets - Role of financial markets and institutions - Problems of asymmetric information – Adverse selection and moral hazard -Financial crisis.

COURSEOUTCOMES

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Recall the concepts relating to central banking.	K1
CO 2	Examine the regulatory structures.	K4
CO 3	Analyse the theories on money and income	K4
CO 4	Explain the tools of monetary policy	K2
CO 5	Summarise the interdependence of financial markets and interest rates.	K2

Books for study:

1. Indian Institute of Banking and Finance (2018), "Central Banking", Macmillan Publishers India Pvt Ltd, New Delhi.
2. Frederic S. Mishkin and Stanley Eakins, (2017) "Financial Markets and Institutions", 8th Edition, Pearson Education India Pvt. Ltd., New Delhi.

Books for reference:

1. Khan M.Y (2015) "Indian Financial System", McGraw Hill, 9th Edition, New York.
2. Bharati V Pathak (2018), "Indian Financial System" 5th Edition, Pearson Education, London

Web references:

1. <https://www.rbi.org.in/>
2. <https://dbie.rbi.org.in/>

Note: Latest edition of the book may be used

Mapping of course outcomes with POs and PSOs

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	1	3	2	3	2	2	3
CO2	3	3	1	3	2	3	2	3	2
CO3	2	3	2	3	2	3	2	3	2
CO4	3	3	1	3	1	2	2	3	2
CO5	3	2	1	3	2	3	2	3	2
	High – 3			Medium – 2			Low – 1		

First Year

Elective –II A

Semester I

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
412E1C	TECHNOLOGY IN BANKING		6	-	-	-	4	6	25	75	100

Learning Objectives	
1	To understand the network essentials for an operational core banking system
2	To provide an overview of customer centric electronic banking.
3	To understand the evolution of electronic fund transfer systems in the banking sector
4	To analyse the digital technologies offered in banking services.
5	To understand the information security system

Course Units

UNIT I	(18 hrs)
Introduction to Core Banking Computerization	
Essentials of Bank Computerization – Stand Alone and Multi-User System – Local Area Network and Wide Area Network: Features, Advantages and Limitations – Core Banking : Essential Requirements and Benefits.	
UNIT II	(18 hrs)
Electronic Payment System and Banking Facilities	
Electronic Payment Systems – ATM: Features – Advantages – Disadvantages – Brown Label and White Label ATM, PIN, Electro Magnetic Cards, Credit Cards, Debit Cards and SmartCards: Features, Benefits and Limitations – Multiple Pin in Smart Card – Electronic Purse – Electronic Cheque – Electronic Cash – Electronic Banking – Home Banking (Corporate and Personal) – Update Facilities – Internet Banking – Mobile Banking:	

Features, Advantages and Limitations – Signature Storage and Retrieval System – Cheque Truncation – MICR and OCR: Characteristics – Advantages and Limitations.

UNIT III **(18 hrs)**

Electronic Fund Transfer and Its Transitions

Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT, RTGS, VSAT, SFMS, SWIFT: Features, Advantages and Limitations – Digital Signature – Unified Payments Interface (UPI): Concept, Mechanism and Services Covered – Digital Wallets (E-Wallets): Features, Benefits and Types.

UNIT IV **(18 hrs)**

Trends in Banking Technology

Recent Developments in Banking Technology: Digital Account Opening – Application Programming Interface – Video Collaboration – Person-to-Person Payments – Cloud Computing – NUUP (National Unified USSD Platform), AePS (Aadhaar enabled Payment System) – APBS (Aadhaar Payments Bridge System) - Role of IDBRT (Institute of Development and Research in Banking) in banking technology development - Status of E-banking in India - Process of E-Banking - Benefits of E-banking - Emerging challenges in banking industry - Scope of IT to tackle the key challenges.

UNIT V **(12 hrs)**

Information Security System

Information security - Software based security systems - Hardware based security systems (smart card, M chip) – Hackers: Techniques used by the hackers, Phishing, Pharming, Key loggers, Screen loggers, Phishing - Trojans transaction poisoning - Card related fraud - Site cloning – False merchant site - Authentication methodologies and security measures (Password protection - Smart cards - Biometric characteristics) - Encryption and security - Customer confidentiality - Regulatory environment of internet banking - Legal Framework for Electronic Transactions – Cyber security as per Information Technology Act, 2000 – RBI Guidelines on Internet Banking.

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Analyse the utility of stand-alone and multi-user systems access in core banking.	K4
CO 2	Compare the multi-faceted electronic payment options available to customer and host transactions in banking.	K2
CO 3	Explain the dynamic transitions in Electronic Fund transfer systems.	K5
CO 4	Analyse the enhanced utility and user interface and other recent developments in banking technologies.	K4
CO5	Analyse the information security system	K4

Books for study:

1. SangeethaR,(2013) "Technology in Banking", 1stEdition, Charulatha Publications, Chennai.
2. Sohani, AK, (2012) "Technology in Banking Sector", SBS Publishers and Distributors Pvt Ltd, New Delhi.
3. Uppal R K and Dhiraj Sharma,(2017) "Banking with Technology: A New Vision -2020", Bharti Publication, New Delhi
4. Indian Institute of Banking and Finance, (2017) "Information Technology, Data Communications and Electronic Banking", 3rdEdition, Macmillan Publishers India Private Limited, Noida.

Books for reference:

1. Vadlamani Ravi, (2007) "Advances in Banking Technology and Management: Impacts of ICT and CRM", 1stEdition, Information Science Reference, Hershey, (USA).
2. Lucian Morris and Tim Walker, (2021) " The Handbook of Banking Technology" , John Wiley & Sons, New York.
3. Indian Institute of Banking and Finance, (2017), "Security in Electronic Banking", 3rdEdition, Macmillan Publishers India Private Limited, Noida.
4. Uppal R.K., Agrim Uppal (2008) "Banking Services and Information Technology: The Indian Experience", New Century Publications, New Delhi.

Web references:

1. <https://rbidocs.rbi.org.in/rdocs/Bulletin/PDFs/64767.pdf>
2. https://www.researchgate.net/profile/Ravi-Vadlamani/publication/237383828_Chapter_1_Introduction_to_Banking_Technology_and_Management/links/572a89bc08aef7c7e2c4fbc3/Chapter-1-Introduction-to-Banking-Technology-and-Management.pdf
3. <https://eprocure.gov.in/cppp/rulesandprocs/kbadqkdleswfjdelrquehwuxcfmijmxiugdufghuubgubfugbububjxcgfvsbdiibgfGhdfgFHtyyhRtMjk4NzY=#:~:text=%5B9th%20June%2C%202000%5D%20An,communication%20and%20storage%20of%20information%2C>

Note: Latest edition of the book may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	2	3	2	3	3	2	3	2	2
CO2	2	3	2	3	3	3	3	3	3
CO3	1	2	3	3	3	3	3	3	3
CO4	2	2	2	3	3	3	3	3	3
CO5	1	2	3	2	2	3	2	3	3

High – 3

Medium – 2

Low – 1

First Year

Core – IV

Semester II

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
412C2A	STRATEGIC COST MANAGEMENT		6	-	-	-	5	6	25	75	100

Learning Objectives

1	To analyse the aspects of strategic and quality control management
2	To analyse and select cost control techniques
3	To apply activity based costing for decision making
4	To utilise transfer pricing methods in cost determination
5	To apply cost management techniques in various sectors

Course Units

UNIT I (18 hrs)

Introduction to Strategic Cost Management

Introduction to Strategic Cost Management (SCM) – Need for SCM – Differences between SCM and Traditional Cost Management - Value Chain Analysis: Meaning and steps - Quality Cost Management: Meaning of Quality and Quality Management – Cost of Quality –Indian Cost Accounting Standard 21 on Quality Control - Introduction to Lean System – Benefits of Lean System – Just in Time (JIT) – Kaizen Costing.

UNIT II (18 hrs)**Cost Control and Reduction**

Cost Management Techniques: Cost Control: Meaning and Prerequisites - Cost Reduction: Meaning and Scope – Differences between Cost control and cost reduction - Pareto Analysis: Meaning, importance and applications - Target Costing: Meaning, steps and Principles – Life Cycle Costing: Meaning, Strategies for each stage of product life cycle, Benefits – Learning Curve: Meaning, Learning curve ratio and applications.

UNIT III (18 hrs)**Activity Based Cost Management**

Activity Based Cost Management: Concept, Purpose, Stages, Benefits, Relevance in Decisionmaking and its Application in Budgeting – Practical problems.

UNIT IV (18 hrs)**Transfer Pricing**

Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost, Market price on transfer price, Negotiated pricing and Pricing based on opportunity costs – Practical Problems.

UNIT V (18 hrs)**Cost Management in Agriculture and IT sector**

Agriculture Sector: Features, Cost Structure, Cost Management, Tools to measure the performance, Minimum Support Price and International Perspective – Information Technology Sector: Features, Cost Structure, Cost Management and International Perspective.

Theory 20% Problems 80%

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
1	Explain strategic cost management and QC	K2
2	Choose the appropriate technique for cost control	K3
3	Make use of activity based costing in practice	K3
4	Choose transfer pricing methods to solve problems	K3
5	Construct cost structure for Agriculture and IT sector	K3

Books for study:

1. Ravi M Kishore (2018), "Strategic Cost Management", 5th Edition, Taxmann Publications Pvt. Ltd, New Delhi.
2. Bandgar P. K., (2017), "Strategic Cost Management", 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Sexena V. K., (2020), "Strategic Cost Management and Performance Evaluation", 1st Edition, Sultan Chand & Sons, New Delhi.

Books for reference:

1. John K Shank and Vijay Govindarajan (2008), Strategic Cost Management, Simon & Schuster, Latest edition, UK
2. Jawahar Lal, (2015), "Strategic Cost Management", 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.)
3. Arora M. N., (2021), "A Text Book of Cost and Management Accounting", 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.

Web references:

1. <https://www.accountingtools.com/articles/strategic-cost-management.html#:~:text=Strategic%20cost%20management%20is%20the,it%20or%20have%20no%20impact.>
2. <https://ca-final.in/wp-content/uploads/2018/09/Chapter-4-Cost-Management-Techniques.pdf>
3. <https://resource.cdn.icai.org/66530bos53753-cp5.pdf>

Note: Latest edition of the books may be used

First Year

Core – V

Semester II

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
412C2B	CORPORATE ACCOUNTING		6	-	-	-	5	6	25	75	100

Learning Objectives

1	To understand the accounting treatment for issue of shares
2	To determine profits for fire and marine insurance
3	To prepare consolidated financial statements
4	To account for price level changes
5	To adopt financial reporting standards

Course Units

UNIT I (18 hrs)

Issue of Shares and Final Accounts of Companies

Issue of Shares: ESOPs - ESPS - Sweat Equity Shares - Book Building- Buy-back of Shares - Conversion of debentures into shares - Final accounts of Companies as per Schedule III of the Companies Act, 2013 – Managerial remuneration.

UNIT II (18 hrs)

Insurance Company Accounts

Insurance Company Accounts: Types of Insurance - Final accounts of life assurance Companies- Ascertainment of profit- Valuation Balance Sheet-Final accounts of Fire, Marine and miscellaneous Insurance Companies.

Unit III (18 hrs)

Consolidated financial statements

Consolidated financial statements as per AS 21: Consolidated Profit and Loss Account–

Minority interest – Cost of control – Capitalreserve – Inter-company holdings –Preparation of consolidated Balance Sheet.
UNIT IV (18 hrs) Contemporary Accounting Methods Accounting for price level changes – Social responsibility accounting – Human resource accounting - Forensic Accounting.
UNIT V (18 hrs) Financial reporting Financial reporting: Meaning, Objectives, Characteristics – Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20) – Corporate Social Responsibility: Meaning, Key provisions of Companies Act, 2013, Accounting for CSR expenditure, Reporting of CSR, Presentation and disclosure in the financial statements.
Theory 20% Problems 80%

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO1	Determine profit and financial position by preparing financialstatementsofcompaniesasperscheduleIIIofCompaniesAct,2013	K5
CO2	Apply the provisions of IRDA Regulations in the preparation of final accounts of Life Insurance and General Insurance Companies.	K3
CO3	Determine the overall profitability and financial position by preparing consolidated financial statements of holding companies in accordance with AS21.	K5
CO4	Analyse contemporary accounting methods	K4
CO5	Examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013 with respect to Corporate Social Responsibility	K4

Books for study:

1. Gupta R. L. &Radhaswamy M. (2021), "Corporate Accounting – Volume I & II", 14thEdition, Sultan Chand &Sons, New Delhi.
2. Maheshwari S. N., Sharad K. Maheshwari &Suneel K. Maheshwari, (2022),"Advanced Accountancy - Volume I &II", 11thEdition, Vikas PublishingHouse Pvt. Ltd., New Delhi.
3. Jain S. P., Narang K. L., Simmi Agrawal and Monika Sehgal (2019), "AdvancedAccountancy - Corporate Accounting – Volume - II", 22ndEdition, KalyaniPublishers, New Delhi.
4. Reddy T. S. &Murthy A., (2022), "Corporate Accounting – Volume I &II", 17th Edition, Margham Publications, Chennai.

Books for reference:

1. ArulanandamM.A &Raman K.S., (2021), "Advanced Accounting (Corporate Accounting – II)", 8thEdition, Himalaya Publishing House Pvt Ltd, Mumbai.
2. Shukla M C, Grewal T S and Gupta S C, (2022), "Advanced Accounts Volume II", 19thEdition, Sultan Chand &Sons, New Delhi.
3. Gupta R. L., (2022), "Problems and Solutions in Company Accounts", 2ndEdition, Sultan Chand &Sons, New Delhi.

Web references:

1. <https://resource.cdn.icai.org/66550bos53754-p1-cp9.pdf>
2. <https://resource.cdn.icai.org/66545bos53754-p1-cp4.pdf>
3. <https://resource.cdn.icai.org/66638bos53803-cp1.pdf>
4. <http://ppup.ac.in/download/econtent/pdf/MBA%201st%20sem%20Lecture%20note%20on%20forensic%20accounting%20by%20Anjali.pdf>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	2	3	3	3	3	3	3
CO 2	3	3	3	3	2	3	2	3	3
CO 3	3	3	2	3	3	3	3	3	3
CO 4	3	3	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

First Year		Core – VI						Semester II			
Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
412C2C	SETTING UP OF BUSINESS ENTITIES		6	-	-	-	4	6	25	75	100

Learning Objectives	
1	To understand the startup landscape and its financing
2	To analyse the formation and registration of Section 8 company
3	To outline the concept of LLP and business collaboration
4	To understand the procedure for obtaining registration and license
5	To create awareness about the legal compliances governing business entities

Course Units

UNIT I	(18 hrs)
Startups in India	
Types of business organisations –Factors governing selection of an organisation - Startups – Evolution – Definition of a Startup – Startup landscape in India – Startup India policy – Funding support and incentives – Indian states with Startup policies – Exemptions for startups – Life cycle of a Startup – Important points for Startups – Financing options available for Startups – Equity financing – Debt financing – Venture capital financing – IPO – Crowd funding – Incubators - Mudra banks –Successful Startups in India.	

<p>UNIT II</p> <p>Not-for-Profit Organisations</p> <p>Formation and registration of NGOs – Section 8 Company – Definition – Features – Exemptions – Requirements of Section 8 Company – Application for incorporation – Trust: Objectives of a trust – Persons who can create a trust – Differences between a public and private trust – Exemptions available to trusts – Formation of a trust - Trust deed –Society – Advantages – Disadvantages – Formation of a society – Tax exemption to NGOs.</p>	<p>(18 hrs)</p>
<p>UNIT III</p> <p>Limited Liability Partnership and Joint Venture</p> <p>Limited Liability Partnership: Definition – Nature and characteristics – Advantages and disadvantages – Procedure for incorporation – LLP agreement – Annual compliances of LLP-Business collaboration: Definition – Types –Joint venture: Advantages and disadvantages – Types – Joint venture agreement - Successful joint ventures in India–Special Purpose Vehicle – Meaning – Benefits – Formation.</p>	<p>(18 hrs)</p>
<p>UNIT IV</p> <p>Registration and Licenses</p> <p>Registration and Licenses: Introduction – Business entity registration – Memorandum of Association, Articles of Association and other relevant documents - Mandatory registration – PAN – Significance – Application and registration of PAN – Linking of PAN with Aadhar –TAN – Persons liable to apply for TAN – Relevance of TAN – Procedure to apply for TAN –GST: Procedure for registration – Registration under Shops and Establishment Act –MSME registration – Clearance from Pollution Control Board – FSSAI registration and license – Trade mark, Patent and Design registration.</p>	<p>(18 hrs)</p>

UNIT V**(18 hrs)****Environmental Legislations in India**

Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act, 1986: Prevention, control and abatement of environmental pollution - The Water (Prevention And Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution - Penalties and Procedure- The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards for The Prevention and Control of Air Pollution - Powers And Functions - Prevention and Control of Air Pollution - Penalties and Procedure.

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Compare the various avenues of acquiring finance to setup a business entity	K2
CO 2	Recall the legal requirements for Section 8 Company	K1
CO 3	Examine the provisions for LLP and joint venture	K4
CO 4	Analyse the registration and licensing procedure	K4
CO 5	Examine the compliance of regulatory framework regarding environment	K4

Books for study:

1. Kailash Thakur, (2007) "Environment Protection Law and Policy in India", 2nd Edition, Deep & Deep Publication Pvt. Ltd., New Delhi.
2. Avtar Singh, (2015), "Intellectual Property Law", Eastern Book Company, Bangalore
3. Zad N.S and Divya Bajpai, (2022) "Setting up of Business Entities and Closure" (SUBEC), Taxmann, Chennai
4. Amit Vohra & Rachit Dhingra (2022) "Setting Up Of Business Entities & Closure", 6th Edition, Bharath Law House, New Delhi

Books for reference:

1. Setting up of Business Entities and Closure (2021), Module 1, Paper 3, The Institute of Company Secretaries of India, MP Printers, Noida
2. The Air (Prevention and Control of Pollution) Act, 1981, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
3. The Water (Prevention and Control of Pollution) Act, 1974, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
4. Cliff Ennico, (2005) "Small Business Survival Guide Starting Protecting and Securing your Business for Long-Term Success", Adams Media, USA
5. Daniel Sitarz, (2011) "Sole Proprietorship: Small Business Start-up Kit", 3rd Edition, Nova Publishing, USA

Web references:

1. https://www.icsi.edu/media/webmodules/FINAL_FULL_BOOK_of_EP_SBEC_2018.pdf
2. https://www.mca.gov.in/MinistryV2/incorporation_company.html 3)
3. <https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20Partnership%20Act,%202008.pdf>
4. <https://legislative.gov.in/sites/default/files/A1999-48.pdf>
5. https://www.indiacode.nic.in/bitstream/123456789/6196/1/the_environment_protection_act%2C1986.pdf

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	3	3	3	3	1	3
CO2	3	2	2	3	2	3	2	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

First Year

Elective – III A

Semester II

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
412E2A	RURAL BANKING AND MICRO FINANCE		4	-	-	-	3	4	25	75	100

Learning Objectives	
1.	To understand the democratic features of rural population
2.	To evaluate the various Government initiatives for inclusive financial system
3.	To gain knowledge on rural financing and development policy
4.	To understand the different models of microfinance
5.	To acquire practical knowledge on problems and prospects in rural banking

Course Units

UNIT I (12 hrs)

Introduction

Demographic features –Population – Occupation- Literacy, Socio-economic development – Indicators – Health- Nutrition and education, - Urban migration-Caste and power structure – Rural social stratification – Economic life of rural people, Share in National income- Trends in per capita income, Rural money markets, Rural indebtedness, Rural poverty- Main causes and methods of measuring rural poverty.

UNIT II

Agricultural Economy

(12 hrs)

Agriculture Economy – Structure and characteristics of Indian agriculture –Role of agriculture in economic development – Agriculture, industry linkages- Constraints to agriculture development- Emerging issues in Indian Agriculture- Rural infrastructure; Transport, Power-Markets and other services.

UNIT III**(12 hrs)****Rural Financing and Development Policy**

Policies and programmes for rural farm and non-farm sectors – Economic reforms and its impact on rural economy- Regulation of Rural Financial Services – Role of NABARD, RBI - Refinance support - Lead bank approach - State level and District level Credit committees-Subsidy-Linked credit programmes of the Government - Priority sector financing :Components of priority sector, RBI Guidelines, Government initiatives: Poverty alleviation programmes/Employment programmes/Production oriented programmes, Rural housing and Urban housing schemes under priority sector, Educational loans.

UNIT IV**(12hrs)****Micro Finance**

Financial inclusion: Concept and its role in inclusive growth - Micro credit, micro insurance scheme - Business Facilitators and Business Correspondents in rural financing - SHGs/NGOs, Guidelines of GOI and RBI – FINTECH – Micro finance for financial inclusion – Genesis and evolution of micro finance – Models of micro finance operating in India – Bank Linkage Programme as an innovative strategy of micro finance evolved in India - Financing of SME – Its importance to Indian economy - Revival of sick units -Revival package and implementation, Stressed assets under rehabilitation.

UNIT V (12hrs)**Problems and prospects in Rural Banking**

Problems of Rural branches of Commercial banks –Transaction costs and risk costs- Technology based financial inclusion- Emerging trends in rural banking-Financing poor as bankable opportunity- Micro Credit, Self- Help Groups / NGOs, Linkages with banking –Latest guidelines of Government of India and RBI.

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Summarise the demographic features and economic life of rural population.	K2
CO 2	Develop skills in addressing issues in Indian agriculture.	K3
CO 3	Recall the regulation of rural financial services.	K1
CO 4	Analyse the microfinance models and Structure.	K4
CO 5	Evaluate the performance of rural banking, problems and prospects	K5

Books for study:

1. Rais Ahmad (2012), "Agriculture, Rural Banking & Micro Finance in India", New Century Publications, New Delhi.
2. Bishoyi T.K., (2010), "Rural Credit, Regional Rural Banks and Micro-Finance", Abhijit Publications, New Delhi.
3. Karmakar K.G, (2008), "Micro Finance in India" Sage Publication India Pvt.Ltd., New Delhi.

Books for reference:

1. Robinson, Marguerite S. (2001), "The micro finance revolution: sustainable finance for the poor", World Bank Publications.
2. Beatriz Armendáriz de Aghion, Beatriz Armendáriz, Jonathan Morduch, "The Economics of Micro Finance" The MIT Press Cambridge, London.
3. Frances Sinha, (2009), "Microfinance Self-Help Groups in India", Practical Action Publishing, UK.

Web references:

1. <https://www.rbi.in>
2. <https://www.educba.com/agri.finance>

Note: Latest edition of the book may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	1	3	2	3	2	2	3
CO2	3	3	1	3	2	3	2	3	2
CO3	2	3	2	3	2	3	2	3	2
CO4	3	3	1	3	2	2	2	3	2
CO5	3	3	1	3	2	2	2	3	2

High – 3

Medium – 2

Low – 1

First Year

Skill Enhancement

Semester II

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
412S2A	Advertising and Media Management	SEC	3	-	1*	-	2	4	25	75	100

* **Practical Exposure** - The Practical exposure should be handled through various activities involved in concerned industries day to day operations

Learning Objectives	
1.	To acquaint students with creative strategies in advertising
2.	To educate students on the importance of media advertising
3.	To assist students to create an Advertisement Copy
4.	To acquaint students with creative strategies in advertising
5.	To educate students on the importance of media advertising

Course Units

UNIT I	(12 hrs)
Introduction	
Meaning, Definition and Evolution of Advertising – Role of Advertising – Advertising as a Promotional tool – Economic, Social and Ethical Aspects of Advertising – Advertising as a Communication Process	
UNIT II	(12 hrs)
Creative Strategy Management	
Advertisement Copy and Advertisement Designing	
Meaning- Preparation and process – Types of Advertisement Copy – Elements of Advertisement Copy and Advertisement Design	
Advertisement Layout	
Structure of an Advertisement Layout – Principles of Advertisement Layout	

UNIT III	
Advertising and Campaign Planning	(12 hrs)
Marketing Strategy and Situational Analysis – Advertising Plan and Objectives – DAGMAR Approach – Preparation of Campaign- Stages in Campaign Process	
UNIT IV	
Advertising Media Strategy	(12 hrs)
Role of Media, Types of Media- Indoor, Outdoor, Electronic and Online Advantages and Disadvantages – Media Planning-Selection and Scheduling	
UNIT V	
Media Management strategies	(12 hrs)
Media Choice Criteria- Factors affecting Choice of Media – Choosing the right Agency- Role, Types and Functions of Advertisement Agencies, Selection and Co-ordination of Advertising Agency- Advertisement Budgeting- Types- Affordable Rate Method, Percentage of Sales Method, Competitive Parity Method and Objective and Task Method	
Theory 80% Practical Exposure 20%	

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Create their own Advertisement Copy	K1
CO 2	Analyze individual media businesses and understand the economic drivers of the media economy	K2
CO 3	Gain a perspective on the facets of media	K4
CO 4	Develop an integrated marketing plan using a wide variety of media	K2
CO 5	Create their own Advertisement Copy	K2

Books for study:

1. Belch. *Advertising and Promotion*. New Delhi, Tata McGraw Hill, 2017
2. Kenneth. E. Clow & Donald E. Baack. *Integrated Advertising Promotion & Marketing Communication*. New Delhi: Prentice Hall, 2015.

Books for reference:

1. Bovee, John.Courtland. L.George, Dovel.P and Wood, Marian Burk. *Advertising Excellence*, New Delhi, Tata McGraw Hill. 1994
2. Wells. *Advertising Principles and Practice*, New Delhi, Prentice Hall of India, 2016
Christina Spurgeon. *Advertising and New Media*. USA Taylor & Francis, latest edition
Appannaiah.H.R and Ramnath, *Advertising and Media Management*, Himalaya Publisher, 2016

Journals:

Journal of Advertising

Journal of Advertising Research

Journal of Advertising Education

Note: Latest edition of the books may be used

Research Methodology

SEMESTER III – CORE PAPER VIII

COURSE CODE: BM 309

L:P:T:S

EXAM HOURS:3

CREDITS:4

CIA MARKS: 25

ESE MARKS: 75

COURSE OUTCOMES:

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

CO1	Outline the basic concept of Research, the Steps involved in the Research, and the research problem.
CO2	Demonstrate the formulation of hypothesis, sampling techniques, and sample size determination.
CO3	Infer the methods of data collection, construction of questionnaire, tools for data collection, testing validity, and reliability.
CO4	Analyse and interpret data, through statistical applications.
CO5	Apply the methods of report writing in preparing the report.

MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	1	2	2	3
CO2	1	1	1	2	3
CO3	1	2	1	2	3
CO4	2	2	2	2	3
CO5	2	3	1	2	3

3-StrongCorrelation

2-Medium Correlation

1-Low Correlation

Unit	Contents of Module	Hrs	CO
1	Research -Meaning and purpose -types of research -Pure and applied, survey, case study experimental, exploratory -Research Design -Steps in selection and formulation of research problem - steps in research -review of literature.	18	1
2	Formulation of Hypothesis- Types, sources -Testing -sampling techniques- sampling error and sample size.	18	2
3	Methods of data collection -Primary and secondary data -observation -interview - questionnaire -construction of tools for data collection -testing validity and reliability -pilot study and pre-testing.	18	3

4	Processing and analysis of data -editing -coding -transcription- tabulation - outline of statistical analysis -descriptive statistics -elements of processing through computers -packages for analysis (SPSS).	18	4
5	Report writing -target audience -types of reports -contents of reports - styles and conventions in reporting -steps in drafting a report.	18	5

QUESTION PAPER PATTERN:

PART A - 10 OUT OF 12	=	10 x 1 = 10 marks
PART B - 5 OUT OF 7	=	5 x 5 = 25 marks
PART C - 4 OUT OF 6	=	4 x 10 = 40 marks

RECOMMENDED TEXTBOOKS:

1. C.R. Kothari & Gaurav Garg, Research Methodology: Methods and Techniques (Multi Colour 4th Edition, New Age International Publishers.
2. William C Emory, Business Research Methods, Richard D Irwin, NJ.
3. Donald R Cooper, Business Research Methods 7th Ed, McGraw Hill
4. Krishnaswami OR, Methodology of Research for Social Science, Himalaya, Mumbai.
5. Anderson J. et.al, Thesis and Assignment writing, Wiley Easter

WEB REFERENCES:

1. www.tutorsindia.com
2. www.springer.com
3. www.authorstream.com
4. www.socialpsychology.org

Information Technology for Business

SEMESTER III – CORE PAPER IX

COURSE CODE: BM 311

L:P:T:S

EXAM HOURS:3

CREDITS:4

CIA MARKS: 25

ESE MARKS: 75

COURSE OUTCOMES:

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

CO1	Define the fundamentals of computer.
CO2	Explain the computerization in Banks.
CO3	Apply the methods in electronic funds transfer and document handling systems.
CO4	Examine the use of computers in additional banking applications.
CO5	Apply the software applications like WordStar, Lotus 123, dbase III+, Graphics in Real time Project.

MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	1	2	1
CO2	2	2	2	2	2
CO3	2	2	2	3	2
CO4	2	2	2	2	2
CO5	1	1	1	1	3

3-StrongCorrelation

2-Medium Correlation

1-Low Correlation

Unit	Contents of Module	Hrs	CO
1	Introduction to Computer -Classification of Digital Computer System- Computer Architecture - Number -Compliments -Logic Gates -Truth Table - Boolean Algebra -Table Simplification of Boolean Function.	18	1
2	Introduction to Computer Software -C, DBMS, RDBMS -Implementing Number Sorting, Matrix Addition, Multiplication, Palindrome Checking, Searching an Element an Array.	18	2
3	MS- WORD -Creating Word Document -Editing Text -Adding and Formatting Numbers – Symbols-Getting into Print -MS-EXCEL -Creating Tables Using EXCEL -Using Tables and Creating Graphs -MS-ACCESS -Planning and Creating Tables -forms -Modifying Tables -Creating relational Database- Form Design- Reports -MS-POWERPOINT -Preparing Power Point Presentation for Marketing Products such as CREDIT CARD, Newly Introduced Cosmetic item etc.	18	3

4	Introduction to Internet -Resources of Internet -Hardware and Software Requirement of Internet -Internet Service Providers -Creating an E-Mail Account-Sending and Receiving Messages with Attachments to our friends account - Multimedia and its Applications.	18	4
5	Application software -Accounting packages- Statistical packages -Preparation of financial statements and statistical analysis (SPSS).	18	5

Note: The practical examination will be conducted by an internal examiner and an external examiner jointly.

The theory paper (3 hours and 75 marks) will be scaled to 60 marks. The practical paper (3 hours and 100 marks) will be scaled to 40 marks. The candidate has to secure 50% in each of the practical and theory papers to secure a pass. Failure to secure the minimum either in the theory or the practical will entail the reappearance only in that paper. Twenty marks out of hundred for the practical paper is reserved for the record.

QUESTION PAPER PATTERN:

PART A - 10 OUT OF 12	=	10 x 1 = 10 marks
PART B - 5 OUT OF 7	=	5 x 5 = 25 marks
PART C - 4 OUT OF 6	=	4 x 10 = 40 marks

RECOMMENDED TEXTBOOKS:

1. James A. Senn, Information Technology in Business Principles; Practices and opportunities, International Edition, Prentice Hall.
2. Corey Sandler, Tom Badget, Jan Wein Garten, Ms-Office for Windows.
3. Alexis Leon & Mathew Leon, Fundamental of information Technology, Vikas Publishing Home Pvt.,Ltd.

WEB REFERENCES:

1. www.gurukpo.com/admin/bookpdf/66.pdf
2. www.springer.com
3. www.emeraldinsight.com

FUNDAMENTALS OF INFORMATION TECHNOLOGY LIST OF PRACTICAL EXPERIMENTS

- Creating Mail merged documents in MS WORD for example, Interview call letters
- Typing tables in Ms Word, for example schedule of debtors
- Creating a Cash budget in MS-EXCEL
- Draw a break even analysis graph in EXCEL
- Draw a graph to compare prices across year of multiple products
- Calculate the NPV of projects using EXCEL
- Computing regression and estimating the dependent variable using EXCEL
- Preparing Flexible budget using EXCEL
- Creating a file debtors and a file of Invoices along with the debtors details (relationship)

- Creating forms of data entry and data editing for a given data file (Include validation)
- Using the query generator to extract data
- Creating a Power Point presentation to promote a product.
- Creating a PP Slide show with clip art and image files
- Spelling checking, formatting and printing in WORD
- Update files in MS-Access
- Use reports to generate summaries in Ms-Access
- Use PP Facilities to create and automate slide show (including transition)
- Computing variance analysis using EXCEL
- Using data from Ms-Access to mail, merge a document in MS-WORD
- Drawing various types of graphs in EXCEL
- Preparation of Ledger Accounts through Tally
- Preparation of Trial balance though Tally
- Computation of Means and Standard deviation through SPSS package
- Computing Correlation and Regression through SPSS Package
- Preparation of Charts and Diagrams through SPSS Package.

Income Tax Law and Practice

SEMESTER III – CORE PAPER X

COURSE CODE: BM 313

L:P:T:S

EXAM HOURS:3

CREDITS:4

CIA MARKS: 25

ESE MARKS: 75

COURSE OUTCOMES:

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

CO1	Construct the computation of income from different sources.
CO2	Apply the gains earned or loss occurred from the transfer of capital assets.
CO3	Identify the permissible inter-source and inter-head adjustments and provisions to arrive at the total income of an Assessee.
CO4	Construct the Gross Total Income, Total Income and the tax liability of an individual.
CO5	Outline the domestic and international transfer pricing under Income Tax Law 1961.

MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	3	1	3	2
CO2	1	3	2	3	1
CO3	1	3	1	3	1
CO4	1	3	1	3	1
CO5	1	3	2	3	1

3-StrongCorrelation

2-Medium Correlation

1-Low Correlation

Unit	Contents of Module	Hrs	CO
1	Heads of Income – computation of income from salary – income from house property – profits and gain from business or profession.	18	1
2	Computation of capital gains – income from other sources - set-off and carry forward of losses – deduction from gross total income.	18	2
3	Assessment of individuals taking into account under all five Heads of Income and deductions from Gross Total Income.	18	3
4	Clubbing of Income – Aggregation of Income Tax planning application with respect to clubbing of income and Aggregation of Income.	18	4
5	Transfer pricing – concept – methods – domestic and international under the Income Tax of 1961.	18	5

Note: The proportion between theory oriented and problem-oriented questions in the

University examination shall be 20:80

QUESTION PAPER PATTERN:

PART A - 10 OUT OF 12	=	10 x 1 = 10 marks
PART B - 5 OUT OF 7	=	5 x 5 = 25 marks
PART C - 4 OUT OF 6	=	4 x 10 = 40 marks

RECOMMENDED TEXTBOOKS:

1. V.P Gaur, D.B Narang, Puja Gaur & Rajeev Puri, Income Tax Law and Practice, Kalyani Publishers.
2. Hariharan N, Income Tax Law and Practice, Vijay Nicole Imprints.
3. Bhagawath Prasad Direct Taxes Law and Practice.
4. DinakarPagre - Direct Taxes.
5. V.K. Singharia Direct Taxes Law & Practice.
6. S. Bhattacharya Indian Income Tax Law & Practice.

WEB REFERENCES:

1. www.incometaxindia.gov.in
2. www.taxsmile.com
3. www.law.incometaxindia.gov.in
4. www.taxmanagementindia.com

Bank Audit

SEMESTER III – ELECTIVE PAPER IIIORIV

COURSE CODE:
L:P:T:S
EXAM HOURS:3

CREDITS:3
CIA MARKS: 25
ESE MARKS: 75

COURSE OUTCOMES:

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

CO1	Comprehend the basic concepts of audit, objectives, principles, advantages, disadvantages and types of audits.
CO2	Identify internal audit and control techniques.
CO3	Remember Concurrent Audit and types of activities to be covered in it.
CO4	Evaluate the legal framework, form and content of financial statements of the banks.
CO5	Comprehend auditing of income, expenditure, assets and liabilities.

MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	1	3	3
CO2	2	2	2	3	2
CO3	2	3	2	3	2
CO4	3	3	3	3	3
CO5	3	3	2	3	2

3-StrongCorrelation

2-Medium Correlation

1-Low Correlation

Unit	Contents of Module	Hrs	CO
1	Introduction to Audit: Objective of Audit - definition of Audit, scope of auditing, advantages of audit- Auditing and investigation, Qualities of an Auditor. Regulations on submission of the Audited balance sheet to the RBI, SEBI, central Government - Bank audit report.	18	1
2	Audit control: Detection of error and fraud, preparation before audit programme, Internal check and control of banks- Distinction between internal check, internal audit and internal control.	18	2
3	Audit of banking companies: Types of bank audit - concurrent audit -internal audit - Informations system audit - statutory audit - legal provisions affecting banks- stages in audit of banks- provision of the Banking Regulation Act,	18	3

	1949, relating to capital, reserves, P&L a/c and balance sheet.		
4	Audit of advances - classification of advances as per RBI prudential norms - standard Assets- sub-standard asset -doubtful asset -loss asset - performing assets- non- performing assets- verification of provision for non-performing assets.	18	4
5	Assets and liabilities valuation: Verification and valuation of fixed assets- Audit procedures for verification of assets and liabilities- Investment and liabilities – Audit of bank branches – Publication of accounts – control by Board of Inspection of RBI.	18	5

QUESTION PAPER PATTERN:

PART A - 10 OUT OF 12	=	10 x 1 = 10 marks
PART B - 5 OUT OF 7	=	5 x 5 = 25 marks
PART C - 4 OUT OF 6	=	4 x 10 = 40 marks

RECOMMENDED TEXTBOOKS:

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

WEB REFERENCES:

1. http://www.osbornebooksshop.co.uk/p/auditing_tutorial
2. www.mu.ac.in
3. www.learnthat.com

Retail Banking

SEMESTER III – ELECTIVE PAPER III OR IV

COURSE CODE:
L:P:T:S
EXAM HOURS:3

CREDITS:3
CIA MARKS: 25
ESE MARKS: 75

COURSE OUTCOMES:

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

CO1	Examine the structure and importance of retail banking in the Indian Economy.
CO2	Analyse retail banking and to explore emerging trends in retail banking.
CO3	Identify the different retailing strategies.
CO4	Evaluate the different marketing techniques.
CO5	Examine the recent allied services in banking.

MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	2	3	3
CO2	3	3	3	3	3
CO3	2	3	3	2	3
CO4	2	3	3	3	3
CO5	3	3	3	3	2

3-StrongCorrelation

2-Medium Correlation

1-Low Correlation

Unit	Contents of Module	Hrs	CO
1	Retail Banking: Introduction, Meaning, Features, Significance, History, Evolution and product models of Retail Banks, Role of Retail banking, Retail and Wholesale banking system.	18	1
2	Retail Banking Products: Needs and Requirements of customers, Product Management & Policy, Product Development Process: Deposit & Credit Products, Stages in New Product Development, Credit cards and Debit cards.	18	2
3	Retail Strategies: Tie-up with Institutions for - Personal loans / Credit cards / Educational loans with OEMs / Authorized Dealers for Auto / Vehicle loans and with Builders.	18	3
4	Marketing of Retail banking: Introduction, Delivery channels - ATMs - POS, Internet Banking and M-Banking; Marketing Mix, Delivery - Models, Techniques, Opportunities & Challenges in Retail Banking in India.	18	4

5	Allied Services in Banking: Personal banking services, Corporate banking - services, Business banking services, SME banking services, Mutual fund services, Supply chain financial advisory services and Forex Management Advisory Services -Recovery Process in Retail banking.	18	5
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QUESTION PAPER PATTERN:

PART A - 10 OUT OF 12	=	10 x 1 = 10 marks
PART B - 5 OUT OF 7	=	5 x 5 = 25 marks
PART C - 4 OUT OF 6	=	4 x 10 = 40 marks

RECOMMENDED TEXTBOOKS:

1. Renu Jatana & Mehjabeen Barodawala : Indian Banking System, Vrinda Publications (P)Ltd., Delhi.
2. Trivedi, Choudhary and Kumar : Indian Banking System Ramesh Book Depot, Jaipur
3. Vasant Desai : Indian Banking System.
4. A.Gajendran : Banking & Financial system, Vrinda Publications, Ltd., Delhi
5. Trivedi, Dashora, Nagar ,Bhatt : Money and Financial System
6. VasuDeva : E- Banking, CommonWealth Publications, New Delhi.

Corporate Governance and Ethics in Banking

SEMESTER III – EXTRA DISCIPLINARY ELECTIVE PAPER II

COURSE CODE:

CREDITS:3

L:P:T:S

CIA MARKS: 25

EXAM HOURS:3

ESE MARKS: 75

COURSE OUTCOMES:

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

CO1	Demonstrate corporate governance code and promote corporate responsiveness.
CO2	Explain the fundamentals of ethics and its implications in banks.
CO3	Interpret the concepts of social responsibility of banks.
CO4	Outline the formation of Cadbury & Birla Committee, its report and recommendations.
CO5	Interpret the concepts of Customer Services & Satisfaction.

MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	2	2	3
CO2	3	3	2	3	2
CO3	3	3	2	2	3
CO4	2	3	1	3	1
CO5	2	3	1	2	3

3-Strong Correlation

2-Medium Correlation

1-Low Correlation

Unit	Contents of Module	Hrs	CO
1	Corporate Governance – Meaning and scope - Principles of Corporate Governance- Accountability of Stakeholders in Corporate Governance – Bank Management Structure - Board mechanism, Role and duties of the directors-Chairman-Governance committees.	18	1
2	Ethical management - Concept of ethics – Principles of ethics in Banking - sources- values - codes of conduct for Bankers - Ethical theory and its applications in Banks - environmental responsibility - employee rights - conflict of interests - work ethics - professional ethics and responsibility.	18	2

3	Corporate Social Responsibility (CSR) - meaning - promoting corporate responsiveness - Social Responsibility of Banks — Evolution and Phases of CSR-practices in Banks – Dimensions of CSR activities of Banks – Role of RBI towards CSR in Banks.	18	3
4	Views on Corporate Governance – Cadbury Committee and Birla committee Reports.	18	4
5	Service quality determinants – Customer Service and satisfaction – Issues and Concerns – Measurement of Customer Satisfaction.	18	5

QUESTION PAPER PATTERN:

PART A - 10 OUT OF 12	=	10 x 1 = 10 marks
PART B - 5 OUT OF 7	=	5 x 5 = 25 marks
PART C - 4 OUT OF 6	=	4 x 10 = 40 marks

RECOMMENDED TEXTBOOKS:

1. A M A, "Corporate Governance and Business Ethics", Excel Books.
2. Cannon Tom, "Corporate responsibility. A textbook on business ethics, governance, environment: role and responsibilities", Pitman, London.
3. Hoffman, W. Michael, et, "Corporate Governance and Institutionalizing Ethics", Lexington Books.
4. Sutton, Brenda, editor, "The Legitimate Corporation; Essential Readings in Business Ethics & Corporate Governance", Blackwell Publishers.
5. Manual Vela Squez, "Business Ethics Concepts and Cases", Prentice Hall, New Jersey.
6. Kenneth Blanchard and Norman Vincent Peale, "The Power of Ethical Management", New York, William Morrow & Co.,
7. Sekhar R C, "Ethical Choices in Business", Response Books 8. Kendall, Nigel, "Corporate Governance", London, Financial Times Pitman Publishing.

WEB REFERENCES:

1. www.business-ethics.com
2. www.cgi.com
3. www.businessethics.ca
4. www.societyforbusinessethics.org
5. E-businessethics.com

Management of Lending

SEMESTER IV – CORE PAPER XI

COURSE CODE: BM 308

L:P:T:S

EXAM HOURS:3

CREDITS:4

CIA MARKS: 25

ESE MARKS: 75

COURSE OUTCOMES:

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

CO1	Identify the different forms of advances.
CO2	Remember the types of bank securities.
CO3	Explain about the working capital finance.
CO4	Evaluate credit monitoring and supervision.
CO5	Explain the concept of NPA.

MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	2	3	3	3	2
CO3	3	3	2	3	2
CO4	3	3	3	3	2
CO5	3	3	3	3	3

3-StrongCorrelation

2-Medium Correlation

1-Low Correlation

Unit	Contents of Module	Hrs	CO
1	Principles of lending- forms of advances- fund based and non- fund based - the study of borrower-types of borrower- assessing the borrower- precautions to be taken by banker before lending.	18	1
2	Advance against various securities: Classification of securities- qualities of a good security-margin-modes of charging securities-advance against various	18	2

	securities- valuation of securities-essential clauses in documentation-release of securities on repayment of debts.		
3	Credit evaluation: Working capital finance-meaning- types of working capital finances- committees on working capital- Tandon, Chore and Marathe Committee report-Assessment of working capital-factors affecting the level of working capital-Evaluation of term loan- meaning-appraisal of term loan-technical, economic, financial and managerial feasibility of a project-tools of financial analysis used in term loan appraisal.	18	3
4	Credit monitoring & follow up:Monitoring of advances -Pre-disbursement and post disbursement follow up-follow up of satisfactory loans- irregular loans- causes-sick- viable-under nursing and rehabilitation- viability study-follow up of loans by RBI.	18	4
5	Recovery management: NPA-meaning-causes-managing of NPA-recovery through legal and non-legal measures -recovery procedure-Debt recovery tribunal-Asset reconstruction companies-SARFAESI act-provisions applicable to bank recoveries.	18	5

QUESTION PAPER PATTERN:

PART A - 10 OUT OF 12	=	10 x 1 = 10 marks
PART B - 5 OUT OF 7	=	5 x 5 = 25 marks
PART C - 4 OUT OF 6	=	4 x 10 = 40 marks

RECOMMENDED TEXTBOOKS:

1. Chatterjee A.J., & Sharma D.P., Management Techniques of Bank Lending, Bombay.
2. Bindhi S.N. and Sahac D. B. How bank credit is administered – supervision and follow up, New Delhi, vision books 1988.
3. Srinivasa H. V. Banker Handbook of Credit Management, New Delhi, Criterion Publication 1989.
4. Gupta L.C Controlling Corporate Sickness – lessons from experiences for manager and banker, New Delhi: Oxford University Press.
5. Singh S. P. Bank lending some controversial issues (Ed) Bombay: national Institute of bank Management.

Investment Analysis and Portfolio Management

SEMESTER IV – CORE PAPER XII

COURSE CODE: BM 310

L:P:T:S

EXAM HOURS:3

CREDITS:4

CIA MARKS: 25

ESE MARKS: 75

COURSE OUTCOMES:

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

CO1	Describe the overview of investments and identify the various financial instruments.
CO2	Apply the relationship between risk and return, to solve problems related to time value of money.
CO3	Categorize the securities and their valuation to interpret the fundamental and technical analysis of derivatives.
CO4	Illustrate the theories of portfolio management and SEBI regulations.
CO5	Apply the theories relating to portfolio management & portfolio risk & return.

MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	3	3	1
CO2	1	2	3	3	1
CO3	2	2	3	3	1
CO4	1	2	3	3	2
CO5	1	2	3	3	2

3-StrongCorrelation

2-Medium Correlation

1-Low Correlation

Unit	Contents of Module	Hrs	CO
1	Nature and scope of investment management -investment objectives, constraints -factors – investment process -investment management and portfolio management -factors for investment analysis -impact of economic analysis -	18	1
	impact of industrial analysis role of capital markets, Understanding the investment environment -sources of investment information.		
2	Approaches to security analysis- market indicators -security price movements - fundamental analysis -technical-analysis -Dow theory -Random walk theory - efficient market hypothesis -various forms of market efficiency and their implications to security analysis-technical analysis Vs. efficient markets hypothesis -common stock analysis -economic analysis -economic indicators - industry analysis.	18	2

3	Company analysis components -non financial aspects -financial analysis - financial statement - analysis of prospectus -ratio analysis -EPS, dividend yield -payout ratio -ROI, ROCI -Risk return - market risk -interest rat- risk -purchasing power risk -business risk -financial risk -measurement of risk.	18	3
4	Portfolio -portfolio management -portfolio theory -meaning and objectives, traditional and modern portfolio theory, Diversification- Markowitz's approach - portfolio management process-portfolio planning- portfolio analysis-portfolio selection -portfolio evaluation -portfolio revision-various steps involved in the development of portfolio.	18	4
5	Capital market theory -assumptions -risk, investors preference -capital asset pricing model (CAPM) -estimating Betas -significance of betas in portfolio theory -securities market line arbitrage pricing theory- options pricing model- put and call- valuation of various options -futures trading - hedging and forward contracts - Indian stock market and the institutional investors.	18	5

Note: The proportion between theory and problems shall be 60: 40

QUESTION PAPER PATTERN:

PART A - 10 OUT OF 12	=	10 x 1 = 10 marks
PART B - 5 OUT OF 7	=	5 x 5 = 25 marks
PART C - 4 OUT OF 6	=	4 x 10 = 40 marks

RECOMMENDED TEXTBOOKS:

1. Prasanna Chandra, Managing Investments, New Delhi, Tata Mcgraw Hill.
2. Elton, Edwin J & Gruber Martin J, Modern Portfolio Theory & Investment Analysis, Wiley & Sons.
3. Sidney Cottle, Graham & Dood's, Security Analysis, Tata Mcgraw Hill.
4. Fisher D & RJ Jordan, Security Analysis & Portfolio Management, Prentice Hall of India.
5. Francis J C and S H Arclean, Portfolio Analysis, Prentice Hall of India.
6. Russell Fuller et.al, Modern Investments and Security Analysis, McGraw Hill.

WEB REFERENCES:

1. www.amazon.com
2. www.bcci.bg
3. www.asrm.edu.pk

Indirect Taxes

SEMESTER IV – CORE PAPER XIII

COURSE CODE: BM 312

L:P:T:S

EXAM HOURS:3

CREDITS:4

CIA MARKS: 25

ESE MARKS: 75

COURSE OUTCOMES:

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

CO1	Outline the features and benefits of GST.
CO2	Explain the important definitions on GST.
CO3	Demonstrate the registration procedure relating to GST.
CO4	Illustrate the various aspects of assessment of GST.
CO5	Explain the important provisions of GST.

MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	2	1	3	2
CO2	1	2	1	3	1
CO3	2	2	2	3	2
CO4	1	2	2	3	2
CO5	1	2	1	3	2

3-StrongCorrelation

2-Medium Correlation

1-Low Correlation

Unit	Contents of Module	Hrs	CO
1	Indirect Taxes - Introduction - Features - Objectives of Taxation- Types of taxes- Direct and Indirect taxes - Indirect Tax structure-Merits and Demerits of Indirect Taxes- Recent Developments in Indirect Taxes- Goods and Services Tax Act 2016 - Introduction – Features – Benefits of GST Act.	18	1
2	Goods and Service Tax - Important Definitions - Taxable persons – Time of supply of goods and services – Administrative set up – Classes of officers under	18	2

	Central and State goods and services Tax Act - Appointment of Officers – Powers of officers – Levy and collection of GST – Powers to grant exemption from tax.		
3	Registration – Procedure for registration under Schedule III – Special provisions relating to casual taxable person and non-resident taxable person – Amendment of registration – Cancellation of registration – Revocation of cancellation of registration.	18	3
4	Assessment of GST- Self-assessment – Provisional assessment – Scrutiny of returns – Assessment of non-filers of returns – Assessment of unregistered persons – Assessment in certain special cases – Tax Invoice – Credit and Debit Notes – Payment of Tax – Tax Deducted at Source – Electronic Commerce – Definitions - Collection of Tax at source.	18	4
5	Customs Act 1962 – Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation of goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs Duty.	18	5

QUESTION PAPER PATTERN:

PART A - 10 OUT OF 12	=	10 x 1 = 10 marks
PART B - 5 OUT OF 7	=	5 x 5 = 25 marks
PART C - 4 OUT OF 6	=	4 x 10 = 40 marks

RECOMMENDED TEXTBOOKS:

1. Balachandran, (2014), Indirect Taxation”, Sultan Chand & Sons and Kalyani Publishers.
2. Mehrotra&Goyal (2015), Indirect Taxes, SahityaBhavan Publications, Agra.
3. Parameswaran and Viswanatha, Indirect Taxes - GST and Customs Law, (2018), Kavin Publications, Coimbatore.
4. Radhakrishnan, (2013), Indirect Taxation, Kalyani Publishers.

Co-operative Banking and Microfinance

SEMESTER IV – ELECTIVE PAPER V

COURSE CODE:
L:P:T:S
EXAM HOURS:3

CREDITS:4
CIA MARKS: 25
ESE MARKS: 75

COURSE OUTCOMES:

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

CO1	Outline the concept of Co-operative banks and its formation in India.
CO2	Identify the lending operations of NABARD and RBI and about government schemes and initiatives regarding financial inclusion and assistance to co-operative banks.
CO3	Explain the significance of microfinance in India.
CO4	Explain the role, functions and organization of NABARD.
CO5	Examine the formation and importance of SHGs' and the role of SHGs and microfinance in empowering women in India.

MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	2	3	3
CO5	3	3	3	3	3

3-StrongCorrelation

2-Medium Correlation

1-Low Correlation

Unit	Contents of Module	Hrs	CO
1	Introduction to co-operative Banks; Co-operative banks and their commercial banking functions-types-district and state co-operative-land development banks - industrial co-operatives -RRBs - Kelkar Committee Report -role - functions- rural banking and farm credit - poverty alleviation program - lead	18	1

	bank scheme -Sarva Committee Report -Service area approach.		
2	Institutional support to Co-operative Credit:National Federation of State Co-operative banks - National Federation of Agricultural and Rural Development bank- National Co-operative Bank for Rural Development - Its role in the development of Co-operative Banking- Role of R.B.I. in Co-operative Credit - Supervisory role of R.B.I - Funding of R.B.I.	18	2
3	Micro Finance- Legal and Regulatory framework - Evolution and Characteristics of Microfinance in India-Financial Inclusion - Impact of Microfinance-Recent developments of Microfinance in India.	18	3
4	National Bank for Agricultural and Rural Development (NABARD): Historical background - Organization and Functions - Role of NABARD in Agricultural refinance- Procedure and norms of refinance- Performance evaluation.	18	4
5	SHG: Meaning and importance- SHG and poverty alleviation programs- benefits of SHGs to members, women, bank, government, voluntary agencies and society. Role of Microfinance in women empowerment in India.	18	5

QUESTION PAPER PATTERN:

PART A - 10 OUT OF 12	=	10 x 1 = 10 marks
PART B - 5 OUT OF 7	=	5 x 5 = 25 marks
PART C - 4 OUT OF 6	=	4 x 10 = 40 marks

RECOMMENDED TEXTBOOKS:

1. G.S. Kamat. - New Dimensions of Co-operative Management.
2. K.K.Taimani.- Co-operative Organization and Management.
3. G.S. Kamat. - Cases in Co-operative management.
4. Dr G.H.Barhate, L.P.Wakale and B.G.Sahane. Sahakar Vikas, Seth Publication, Mumbai.
5. S.L.Goyal Principle, Problems and Prospects of co-operative administration, sterling publishing pvt. Ltd, Jalandhar.
6. Panda, Debadutta K. (2015). Understanding Microfinance, New Delhi: Wiley India.

ASSESSMENT NORMS

SEMINARS:

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

EVALUATION STANDARDS FOR SEMINAR:

S.NO	CRITERIA	MAX. MARKS (5 marks)
1	Quality of notes collected for the topic	1
2	Presentation skill	1
3	Fluency of language & Vocabulary usage	1
4	Interacting skills & body language	1
5	Tools used to present	1

ASSIGNMENTS:

Assignments are given at both individual as well as group level. Assignments are given not only on topics from the syllabus but also related topics with latest developments in the respective fields. Assignments help students to awaken their creativity skills and help them to practice as well as enhance their knowledge of the subject.

EVALUATION STANDARDS FOR ASSIGNMENTS:

S.NO	CRITERIA	MAX. MARKS (5 marks)
1	Quality of notes collected for the topic	1
2	Presentation	1
3	Quality and variety of sources referred	1
4	Vocabulary usage	1
5	Originality of work	1

heekha
HEAD OF THE DEPARTMENT



R. Shanthy
PRINCIPAL
PRINCIPAL
ANNA ADARSH COLLEGE FOR WOMEN
ANNA NAGAR, CHENNAI-600 040

ASSESSMENT

MARKS FOR INTERNAL AND END SEMESTER EXAMINATIONS

CATEGORY	THEORY
Internal Assessment	25
End semester (University) Examination	75

PROCEDURE FOR AWARDING INTERNAL MARKS

COURSE	PARTICULARS	MARKS
Theory Papers	Tests (2 out of 3)	10
	Attendance	05
	Seminars	05
	Assignments	05
	TOTAL	25

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HEAD OF THE DEPARTMENT



R. Shanthy

PRINCIPAL

PRINCIPAL

ANNA ADARSH COLLEGE FOR WOMEN
ANNA NAGAR, CHENNAI-600 040

**ANNA ADARSH COLLEGE FOR WOMEN
POST GRADUATE DEPARTMENT OF BANK MANAGEMENT (SHIFT I)**

2023-2024

NAME OF THE STAFF

1. Dr.J.SHRILEKHA
2. Dr.K.SARASWATHY
3. Dr.B.BHARATHI
4. Mrs.N.ABIRAMASUNDARI
5. Dr.S.KALA
6. Dr.T.D.REKHA
7. Mrs.I.KAMILA SHARMIN
8. Mrs.LUXSHMI PAARVATHI

PROGRAMME OUTCOME

1. Capable of demonstrating comprehensive knowledge and understanding of one or more Disciplines that form a part of an Undergraduate Programme of Study
2. Capacity to extrapolate from what one has learnt and apply their competencies to solve different kinds of non- familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations
3. Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of the team.

COURSE STRUCTURE:

B.COM. - BANK MANAGEMENT

SEMESTER I

Part	Course Code	Title of the Course	Credits	Hours	Marks		
					Internal	External	Total
Part I	----	Language I	3	6	25	75	100
Part II	100L1Z	English I	3	6	25	75	100
Part III	145C1A	Core Paper I – Financial Accounting I	5	5	25	75	100
	145C1B	Core Paper II - Principles of Management	5	5	25	75	100
	145E1A	Elective I- Business Communication	3	4	25	75	100
	145E1B	Elective I - Business Environment			25	75	100
	145E1C	Elective I – Business Economics			25	75	100
Part IV	145S1A	SEC – 1 - MS Office for Commerce *	2	2	40	60	100
	100L1L	Basic Tamil-I (Other Language Students) *	2	2	25	75	100
	100L1M	Advanced Tamil-I (Other Language Students) *					
	145B1A	Foundation Course FC- Professional Ethics	2	2	40	60	100
TOTAL			23	30			

*** PART-IV: SEC-1 / Basic Tamil / Advanced Tamil (Any one)**

1. Students who have studied Tamil upto XII STD and also have taken Tamil in Part I shall take SEC-I
2. Students who have **not** studied Tamil upto XII STD and have taken any Language other than Tamil in Part-I shall take **Basic Tamil** comprising of Two Courses (level will be at 6th Std.).
3. Students who have studied Tamil upto XII STD and have taken any Language other than Tamil in Part-I shall take **Advanced Tamil** comprising of Two Courses.

SEMESTER II

Part	Course Code	Title of the Course	Credits	Hours	Marks		
					Internal	External	Total
Part I	----	Language II	3	6	25	75	100
Part II	100L2Z	English II	3	6	25	75	100
Part III	145C2A	Core Paper III – Financial Accounting II	5	5	25	75	100
	145C2B	Core Paper IV- Business Law	5	5	25	75	100
	145E2A	Elective II – Banking Management	3	4	25	75	100
	145E2B	Elective II – Insurance and Risk Management					
	145E2C	Elective II – Indian Economic Development					
Part IV	145S2A	SEC – 2 - Accounting using Excel	2	2	40	60	100
	100L2L	Basic Tamil-II (Other Language Students) *	2	2	25	75	100

	100L2M	Advanced Tamil-II (Other Language Students) *					
	145S2B	SEC – 3 - Retail Management	2	2	25	75	100
TOTAL			23	30			

SEMESTER III

Course content	Name of subject	Ins Hrs	Credits	CIA External		
PART III	BGE-CSC05 - Corporate Accounting@	6	4	25	75	100
	BGE-CSC06 - Business Laws@	5	4	25	75	100
	BGE-CSC07 - Banking Theory Law and Practice@	5	4	25	75	100
	BBM-DSC08 - Marketing of Banking Services	5	4	25	75	100
	BGE-CSA3A - Business Statistics@	6	5	25	75	100
PART IV	Environmental Studies	1	Examination will be held in Semester IV			
	Soft Skills	2	3	50	50	100

SEMESTER IV

Course content	Name of subject	Ins Hrs	Credits	CIA	External Total	
PART III	BGE-CSC09 - Advanced Corporate Accounting@	6	4	25	75	100
	BBM-DSC10 - Customer Relationship Management in Banks	5	4	25	75	100
	BGE-CSC11 - Financial Services@	5	4	25	75	100
	BGE-CSC12 - Indirect Taxation@	5	4	25	75	100
	BGE-CSA4B - International Economics@	6	5	25	75	100
PART IV	Environmental Studies	1	2	25	75	100
	Soft Skills	2	3	50	50	100

SEMESTER V

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART III	BBM-CSC13 - Cost Accounting@	6	4	25	75	100
	BGE-CSC14 - Practical Auditing@	6	4	25	75	100
	BBM-DSC15 - International Banking	6	4	25	75	100
	BGE-CSC16 - Financial Management@	5	4	25	75	100
	BGE-CSE1A - Income Tax Law & Practice-I@ (OR) BBM-DSE1B - Spreadsheet Accounting	6	5	25	75	100
PART IV	Value Education	1	2	25	75	100

SEMESTER VI

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
	BBM-DSC17 - Technology in Banking	6	4	25	75	100
	BGE-CSC18 - Management Accounting@	6	4	25	75	100
	BGE-CSC19 - Entrepreneurial Development	6	4	25	75	100
PART III	BGE-CSE2A - Income Tax Law & Practice-II@ (OR)	6	5	25	75	100
	BBM-CSE2B - Computerized Accounting@			40	60	100
	BBM-DSE3A - Credit and Risk Management in					
	Banking (OR)	6	5	25	75	100
	BGE-CSE3B - Portfolio Management@					
PART V	Extension Activities		1			

சென்னைப் பல்கலைக்கழகம்
University of Madras

Part-I

பொதுத் தமிழ் - பாடத்திட்டம்

General Tamil - Syllabus

4 பருவங்கள் (முதல் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பொதுத்தமிழ்-1
தமிழ் இலக்கிய வரலாறு -1
முதலாம் ஆண்டு - முதற் பருவம்

Course Code	Course Name	category	L	T	P	S	Credits	Ins.Hrs	CIA	Externa	Total
100L1AU	பொதுத்தமிழ் -1 தமிழ் இலக்கிய வரலாறு -1	Supportive	Y	-	-	-	3	6	25	75	100
Pre-Requisite		பன்னிரெண்டாம் வகுப்பில் தமிழை ஒரு பாடமாகப் பயின்றிருக்க வேண்டும்							SV 2023		
Learning Objectives											
<ul style="list-style-type: none"> முதலாமாண்டுப் பட்ட வகுப்பு மாணவர்களுக்குத் தமிழ் மொழி இலக்கியங்களை அறிமுகம் செய்தல் தமிழ் இலக்கியப் போக்குகளையும், இலக்கணங்களையும் மாணவர் அறியுமாறு செய்து அவர்களின் படைப்பாற்றலைத் தூண்டுதல் தமிழ் இலக்கியம் சார்ந்த போட்டித் தேர்வுகளுக்கு ஏற்ப கற்பித்தல் நடைமுறைகளை மேற்கொள்ளுதல் 											
Expected Course Outcomes											
On the Successful completion of the Course, Students will be able to											
இப்பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்											
CO 1	சங்க இலக்கியத்தில் காணப்பெறும் வாழ்வியல் சிந்தனைகளை அறிந்து கொள்வர்										K4
CO 2	அற இலக்கியம் மற்றும் தமிழ் காப்பியங்களின்வழி வாழ்வியல் சிந்தனையைப் பெறுவர்										K5, K6
CO 3	பக்தி இலக்கியங்களைக் கற்பதன் மூலம் பக்தி நெறியினையும், பகுத்தறிவு இலக்கியங்களைக் கற்பதன் வழி நல்லிணக்கத்தையும் தெரிந்து பின்பற்றுவர்										K3
CO 4	மொழியறிவோடு சிந்தனைத்திறனைப் பெறுவர்										K3
CO 5	மொழிப்பயிற்சிக்குத் தேவையான இலக்கணங்களைக் கற்பர்.										K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
அலகு-1	தமிழ் இலக்கிய, இலக்கண வரலாறு அறிமுகம்.										
<p>1. இலக்கணம்;</p> <p>அ.தொல்காப்பியம், இறையனார் களவியல் உரை , நம்பியகப் பொருள், புறப்பொருள் வெண்பா மாலை, நன்னூல், தண்டியலங்காரம், யாப்பருங்கலக்காரிகை- நூல்கள்</p> <p>ஆ.மொழிப் பயிற்சி- ஒற்றுப்பிழை தவிர்ந்தல்</p>											

- வல்லினம் மிகும் இடங்கள்
- வல்லினம் மிகா இடங்கள்
- ஈரொற்று வரும் இடங்கள்
- ஒரு, ஓர் வரும் இடங்கள்
- அது, அஃது வரும் இடங்கள்
- தான், தாம் வரும் இடங்கள்

பயிற்சி : வல்லினம் மிகும் இடங்கள், மிகா இடங்கள் தவறாக வரும்வகையில் ஒரு பத்தி கொடுத்து ஒற்றுப் பிழை திருத்தி எழுதச் செய்தல்.

2. சங்க இலக்கியம் - எட்டுத்தொகை, பத்துப்பாட்டு
3. அற இலக்கியம்-பதினெண்கீழ்கணக்கு நூல்கள்
4. காப்பிய இலக்கியம் - ஐம்பெருங் காப்பியங்கள், ஐஞ்சிறு காப்பியங்கள், சமயக் காப்பியங்கள்
5. பத்தி இலக்கியமும் (பன்னிரு திருமுறைகள், நாலாயிர திவ்வியப் பிரபந்தம் – பகுத்தறிவு இலக்கியமும் (சித்தர் இலக்கியங்கள், புலவர் குழந்தையின் இராவண காவியம்)

அலகு-2 சங்க இலக்கியம்

எட்டுத்தொகை ;எ

1. நற்றிணை-முதல் பாடல் -நின்ற சொல்லர்
2. குறுந்தொகை 3 ஆம் பாடல் -நிலத்தினும் பெரிதே
3. ஐங்குறுநூறு -நெல் பல பொலிக! பொள் பெரிது சிறக்கி' (முதல் பாடல்)-வேட்கைப் பத்து
4. கலித்தொகை- 51 - சுடர்த்தொடிக் கேளாய் -குறிஞ்சிக் கலி
5. புறநானூறு -189 தெண்கடல் வளாகம் பொதுமையின்றி, நாடா கொன்றோ -187

பத்துப்பாட்டு;

1. முல்லைப்பாட்டு (முழுவதும்)

அலகு-3 அற இலக்கியம்

- 1.திருக்குறள் -அறன் வலியுறுத்தல் அதிகாரம்
- 2.நாலடியார்-பாடல்: 131 (குஞ்சியழகம்)
- 3.நான்மணிக்கடிகை-நிலத்துக்கு அணியென்ப
- 4.பழமொழி நானூறு- தம் நடை நோக்கார்
- 5.இளியவை நாற்பது- 37. இளமையை மூப்பு என்று

அலகு-4 காப்பிய இலக்கியம்

1. சிலப்பதிகாரம் – வழக்குரைகாதை
2. மணிமேகலை- பாத்திரம் பெற்ற காதை
3. பெரியபுராணம் - பூசலார் நாயனார்புராணம்

4. கம்பராமாயணம்- குகப் படலம்
5. சீறாப்புராணம் – மாணுக்குப் பிணை நின்ற படலம்
6. இயேசு காவியம் -ஊதாரிப்பிள்ளை

அலகு-5 பக்தி இலக்கியமும், பகுத்தறிவு இலக்கியமும்

பக்தி இலக்கியம்;

1. திருநாவுக்கரசர் தேவாரம் - நாமார்க்கும் குடியல்லேம் எனத் தொடங்கும் பாடல் மட்டும்
2. மாணிக்கவாசகர் திருவாசகம் - நமச்சிவாய வாஅழ்க நாதன்தான் வாழ்க முதல் சிரம்குவிவார் ஓங்குவிக்கும் சீரோன் கழல் வெல்க வரை
3. பொய்கையாழ்வார்-வையந் தகளியா வர்கடலே
4. பூத்தாழ்வார்-அன்பே தகளியா
5. பேயாழ்வார்-திருக்கண்டேன் பொன்மேனி கண்டேன்
6. ஆண்டாள் – திருப்பாவை மார்கழித் திங்கள் (முதல் பாடல்)

பகுத்தறிவு இலக்கியம்;

- திருமூலர் – திருமந்திரம் (270,271, 274, 275 285)
- பட்டினத்தார் -திருவிடை மருதூர் (காடே திரிந்து – எனத் தொடங்கும் பாடல் பா.எண் ;,279, 280)
- கடுவெளி சித்தர் - பாபஞ்செய் யாதிரு மணமே (பாடல் முழுவதும்)
- இராவண காவியம் – தாய்மொழிப் படலம் - 18. ஏடுகை யில்லா ரில்லை முதல் - 22. செந்தமிழ் வளர்த்தார். வரை

Text books

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Reference Books

- மு. வரதராசன், தமிழ் இலக்கிய வரலாறு, சாகித்ய அக்காடெமி, புதுடெல்லி.
- மது. ச. விமலானந்தன், தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை.
- தமிழண்ணல், புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை.
- தமிழ் இலக்கிய வரலாறு –முனைவர்.சிற்பி பாலசுப்ரமணியம், முனைவர்.சொ.சேதுபதி
- புதிய தமிழ் இலக்கிய வரலாறு– முனைவர்.சிற்பி பாலசுப்ரமணியம்,தீல.பத்மநாபன்
- தமிழ் இலக்கிய வரலாறு - டாக்டர்.அ.கா.பெருமாள்
- தமிழ் இலக்கிய வரலாறு –முனைவர். ப.ச.ஏகதாசன்
- தமிழ் இலக்கிய வரலாறு – டீர் குமார்
- வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு–பாக்கியமேரி
- தமிழ் பயிற்றும் முறை, பேராசிரியர் ந. சுப்புரெட்டியார் - மணிவாசகர் பதிப்பகம், சிதம்பரம்

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]
Web Sources

- <https://www.chennailibrary.com/>
- <https://www.srukathagal.com>
- <https://www.tamilvirtualuniversity.org>
- <https://www.noolulagam.com>
- <https://www.katuraitamilblogspot.com>

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2	1.
CLO1	3	2	3	3	3	2	2	2	3	2	3	2	
CLO2	3	3	2	2	2	3	2	3	3	2	2	2	
CLO3	3	2	3	3	2	2	2	3	2	3	3	2	
CLO4		3	3	2	2	2	3	2	3	2	3	3	
CLO5	3	3	2	2	2	3	3	2	2	2	3	3	

Strong -3,Medium-2,Low-1

UNIVERSITY OF MADRAS
UG & 5 YR INTEGRATED DEGREE – FOUNDATION COURSE
EXISTING SYLLABUS (22-23) FOLLOWED FOR THE ACADEMIC YEAR 2023-2024

FOUNDATION COURSE: PART-I HINDI PAPER-I

100L1E

Inst.Hrs. : 6
Credits : 3

Year : I
Semester : I

Programme:	U.G. – FOUNDATION COURSE – PART-I HINDI	
Programme Outcomes:	<ol style="list-style-type: none"> 1. Identify the literary trends, prose forms and nature of functional Hindi and its applications 2. Understand the roll of literature and importance of Functional Hindi 3. Obtain the practical knowledge of critical study of Literature, thinking, writing and expressional skills. 4. Obtain official noting, drafting and Business and personal, semi official letter writing methods and techniques 5. Employ the evaluating, summerising and differentiate contextual meanings. 	
Programme Specific Outcomes:	<ol style="list-style-type: none"> 1. Basic knowledge for higher studies 2. Obtain Basic professional skills i.e. business and official Correspondence and applications 3. Language application and writing skills 4. Basic idea of evaluation critical and analytical study of literature. 5. Develops ideas of creative thinking and writing 	
Course Objectives	1. Identify the theme and aims of prose lessons and functional Hindi	K1
	2. Understand and summarise the theme	K2
	3. Explain the ideology of literary works and writers	K3
	4. Interpret the contextual meaning and differentiation	K4
	5. Evaluate on the basis of elements, features and trends of prose	K5
	6. Conceive the knowledge of literary themes and practice of functional Hindi	K6
Title of the Course:	PAPER – I - PROSE, FUNCTIONAL HINDI & LETTER WRITING	
Pre-requisites, if any:	Basic Knowledge of Hindi Prose forms and prose writers	
UNITS		
I	<ol style="list-style-type: none"> 1. Sabhyata ka Rahasya 2. Personal Applications 3. Leave Letters 4. Introduction to office procedures 5. Official letter 6. Demi Official Letter 	
II	<ol style="list-style-type: none"> 1. Mitrata 2. Letter to the Editor 3. Opening an A/C 	

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 EXISTING SYLLABUS (22-23) FOLLOWED FOR THE ACADEMIC YEAR 2023-2024

	<ol style="list-style-type: none"> 4. Demi Official Letter 5. Office Order 6. Administrative Terminology English to Hindi (30 Words)
III	<ol style="list-style-type: none"> 1. Yuvavon Se 2. Application for Withdrawal 3. Circular 4. Memo 5. Enquiry 6. Administrative Terminology Hindi to English (30 Words)
IV	<ol style="list-style-type: none"> 1. Paramanu Oorja evam Khadya Padarth Sanrakshan 2. Transfer of an A/C 3. Missing of Pass Book / Cheque Leaf 4. Official Memo 5. Resolution and Notice 6. Administrative Terminology English to Hindi (30 Words)
V	<ol style="list-style-type: none"> 1. Yougyata aur Vyavasay ka Chunav 2. Complaints 3. Ordering for Books 4. Notification 5. Official Noting Hindi to English (25 Phrases) 6. Official Noting English to Hindi (25 Phrases)
Course Outcomes	<ol style="list-style-type: none"> 1. Explains the nature, features, elements of prose forms and Functional Hindi 2. Understand the theme, aim of lessons and obtain application skills. 3. Evaluate the thought, ideology, expressional and artistic skills of writers. 4. Obtain skills of critical analysis of Literary forms and drafting skills of personal letters, business letters, noting and drafting skills 5. Learn to Employ the obtained skills in enriching the bright future.
Reading List (Print and Online)	<ol style="list-style-type: none"> 1. Sarkari karyalayan mein Hindi ka Prayog, Written by Gopinath Srivatav, Lokbharati Prakashan, 15,A, Gandhi Mrag, Allabad – 1 2. Hi.wikipedia.org/wiki.आधुनिक_हिन्दी_गद्य_का_इतिहास 3. https://www.infosrf.com/blog-single.php?MnBv=494
Recommended Texts	<ul style="list-style-type: none"> • HINDI GADHYA MALA Ed. by Dr. Syed Rahamathulla, Poornima Prakashan 4/7-B, Begum III Street, Royapettah, Chennai – 14. • Karyalayeen Tippaniya :Kendriya Hindi Sansthan, Agra • Prayojan Moolak Hindi : Dr. Syed Rahamathulla, Poornima Prakashan, 4/7, Begum III Street, Royapettah, Chennai – 14

Method of Evaluation:

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Internal Assessment	End Semester Examination	Total	Grade
25	75	100	

	POS1	POS 2	POS 3	POS 4	POS 5
CO 1	S	S	M	S	M
CO 2	S	S	S	S	S
CO 3	S	S	S	S	S
CO 4	S	S	S	S	S
CO 5	S	S	S	S	S

UNIVERSITY OF MADRAS

FOUNDATION COURSE: FRENCH
SYLLABUS WITH EFFECT FROM 2023-2024

UG & 5 Year PG Integrated - SEMESTER – I

Foundation Course in French: Prescribed Text and Grammar-I

Course Outcomes	<ol style="list-style-type: none"> 1. Introduce oneself and talk about one's likes and dislikes 2. Invite someone, to accept or deny an invitation 3. Making purchases at the market 4. Recall and remember the usage of grammatical tenses in constructing sentences in a dialogue. 5. Apply the learnt grammar rules in practice exercises to improve their understanding 		
Course	Foundation Course in French	Course Code	100L1K
Title of the Course:	Prescribed Text and Grammar-I		
Credits:	3		
Pre-requisites, if any:	---		
Course Objectives	Identify the basic French sentence structure		K1
	Define and describe the various grammatical tenses and use them to communicate in French		K2
	Examine the various documents presented and discuss and reply to the questions asked on it		K2 and K3
	Analyze and interpret expressions used to convey the cause, the effect, the purpose, and the opposition in French		K4
	Evaluate the grammatical nature present in passages		K5
Units			
I	Unité 1: Salut ! Unité 2: Enchanté!		
II	Unité 3: J'adore !		
III	Unité 4: Tu veux bien ?		
IV	Unité 5: On se voit quand ?		
V	Unité 6: Bonne idée !		
Prescribed Text	Régine Mérieux & Yves Loiseau, Units 1-6 of <i>Latitudes 1</i> (A1 /A2), méthode de français, Didier, 2017 (Indian Edition)		

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	M	L	S	M	L	S	S	S	M	S	M
CO2	S	M	M	L	M	M	L	S	S	S	S	S	M
CO3	M	S	S	M	M	M	L	S	M	M	M	S	M
CO4	S	M	M	L	S	M	L	S	S	S	M	S	M
CO5	S	M	M	L	M	M	L	S	S	S	S	S	M

S-Strong M-Medium L-Low

UNIVERSITY OF MADRAS

FOUNDATION COURSE: FRENCH
SYLLABUS WITH EFFECT FROM 2023-2024

SEMESTER I

Title of the Paper : Prescribed Text and Grammar-I

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

Questions not to be asked from the Autoévaluation and Préparation au DELF

Paper setters are to strictly adhere to the syllabus and ask questions only from the pages included in the syllabus. Questions should cover the entire syllabus.

QUESTION PAPER PATTERN

Time : 3 Hours

Maximum Marks : 75

Section A (10 x 2 = 20 Marks)

Answer any TEN questions

15 questions to be asked on cultural / civilisational aspects found in the prescribed textbook

Section B (5 x 5 = 25 Marks)

Answer any FIVE questions

8 Grammar exercises to be given from the prescribed textbook

Section C (3 x 10 = 30 Marks)

Answer any THREE

3 must be answered out of 5 topics (1 dialogue writing, 1 letter /email writing, 1 composition, 1 comprehension, 1 translation)

UNIVERSITY OF MADRAS

FOUNDATION COURSE: ENGLISH
SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR - SEMESTER I PAPER II –GENERAL ENGLISH

Subject Code	Category	L	T	P	S	Credits	Inst. Hours	Marks		
								CIA	External	Total
100L1ZU	Part II	Y	Y	-	-	3	6	25	75	100
Learning Objectives										
LO1	To enable learners to acquire self awareness and positive thinking required in various life situations.									
LO2	To help them acquire the attribute of empathy									
LO3	To assist them in acquiring creative and critical thinking abilities									
LO4	To enable them to learn the basic grammar									
LO5	To assist them in developing LSRW skills									
Unit No.	Unit Title & Text							No. of Periods for the Unit		
I	SELF-AWARENESS(WHO)&POSITIVE THINKING(UNICEF) Life Story 1.1 Chapter 1 from Malala Yousafzai, I am Malala 1.2 An Autobiography or The Story of My Experiments with Truth (Chapters 1, 2 & 3) M.K.Gandhi Poem 1.3 Where the Mind is Without Fear – Gitanjali 35 – Rabindranath Tagore 1.4 Love Cycle – Chinua Achebe							20		
II	EMPATHY Poem 2.1 Nine Gold Medals – David Roth 2.2 Alice Fell or poverty – William Wordsworth Short Story 2.3 The School for Sympathy – E.V. Lucas 2.4 Barn Burning – William Faulkner							20		
III	CRITICAL & CREATIVE THINKING Poem 3.1 The Things That Haven't Been Done Before – Edgar Guest 3.2 Stopping by the Woods on a Snowy Evening – Robert Frost							20		

UNIVERSITY OF MADRAS

FOUNDATION COURSE: ENGLISH

SYLLABUS WITH EFFECT FROM 2023-2024

	Readers Theatre 3.3 The Magic Brocade – A Tale of China 3.4 Stories on Stage – Aaron Shepard (Three Sideway Stories from Wayside School” by Louis Sachar)	
IV	Part of Speech 4.1 Articles 4.2 Noun 4.3 Pronoun 4.4 Verb 4.5 Adverb 4.6 Adjective 4.7 Preposition	15
V	Paragraph and Essay Writing 5.1 Descriptive 5.2 Expository 5.3 Persuasive 5.4 Narrative Reading Comprehension	15
Course Outcomes		
Course Outcomes	On completion of this course, students will:	
CO1	Acquire self awareness and positive thinking required in various life situations	PO1,PO7
CO2	Acquire the attribute of empathy.	PO1,PO2,PO10
CO3	Acquire creative and critical thinking abilities.	PO4,PO6,PO9
CO4	Learn basic grammar	PO4,PO5,PO6
CO5	Development and integrate the use of four language skills i.e., listening, speaking, reading and writing.	PO3,PO8
Text books (Latest Editions)		
1.	Malala Yousafzai. I am Malala, Little, Brown and Company, 2013.	
2.	M.K. Gandhi. An Autobiography or The Story of My Experiments with Truth (Chapter – I), Rupa Publications, 2011.	
3.	Rabindranath Tagore. "Gitanjali 35" from Gitanjali (Song Offerings): A Collection of Prose Translations Made by the Author from the Original Bengali. MacMillan, 1913.	
4.	N.Krishnasamy. Modern English: A Book of Grammar, Usage and Composition Macmillan, 1975.	
5.	Aaron Shepard. Stories on Stage, Shepard Publications, 2017.	
6.	J.C. Nesfield. English Grammar Composition and Usage, Macmillan, 2019.	

UNIVERSITY OF MADRAS

FOUNDATION COURSE: ENGLISH

SYLLABUS WITH EFFECT FROM 2023-2024

Web Resources	
1	MalalaYousafzai. I am Malala (Chapter 1) https://archive.org/details/i-am-malala
2	M.K Gandhi. An Autobiography or The Story of My Experiments with Truth(Chapter-1)- Rupa Publication, 2011 https://www.indiastudychannel.com/resources/146521-Book-Review-An-Autobiography-or-The-story-of-my-experiments-with-Truth.aspx
3	Rabindranath Tagore. "Gitanjali 35" from Gitanjali (Song Offerings) https://www.poetryfoundation.org/poems/45668/gitanjali-35
4	Aaron Shepard.Stories on Stage, Shepard Publications, 2017 https://amzn.eu/d/9rVzINv
5	J C Nesfield. Manual of English Grammar and Composition. https://archive.org/details/in.ernet.dli.2015.44179

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3	3	2	3	2
CO2	2	3	3	3	2	3	3	2	2	2
CO3	3	3	3	2	3	3	3	2	3	2
CO4	3	3	3	3	3	3	3	2	2	2
CO5	3	2	3	3	3	3	3	2	2	3

Mapping with Programme Specific Outcomes:

CO /PO	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3
CO2	3	3	3	3
CO3	3	3	3	3
CO4	3	3	3	3
CO5	3	3	3	3
Weightage	15	15	15	15
Weighted percentage of Course Contribution to POS	3.0	3.0	3.0	3.0

3 – Strong, 2 – Medium, 1 - Low

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN BANK MANAGEMENT
SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – I

CORE-I: FINANCIAL ACCOUNTING - I

(Common to BCom-Gen., AF, CA, MM, ISM, Co-op. & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
145C1A	5				5	5	25	75	100
Learning Objectives									
LO1	To understand the basic accounting concepts and standards.								
LO2	To know the basis for calculating business profits.								
LO3	To familiarize with the accounting treatment of depreciation.								
LO4	To learn the methods of calculating profit for single entry system.								
LO5	To gain knowledge on the accounting treatment of insurance claims.								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
I	Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation								15
II	Final Accounts Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.								15
III	Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate								15
IV	Accounting from Incomplete Records – Single Entry System Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.								15
V	Royalty and Insurance Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)								15
TOTAL								75	
THEORY 20% & PROBLEM 80%									

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SYLLABUS WITH EFFECT FROM 2023-2024

CO	Course Outcomes
CO1	Remember the concept of rectification of errors and Bank reconciliation statements
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO3	Analyse the various methods of providing depreciation
CO4	Evaluate the methods of calculation of profit
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.
Textbooks	
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3.	Shukla Grewal and Gupta, "Advanced Accounts", volume 1, S.Chand and Sons, New Delhi.
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5.	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.
6.	Dr. K. Murugadoss, Dr. M. Jaya, Dr. V. Charulatha & Dr. D. Baskar Financial Accounting, Vijay Nicole Imprints Private Limited, Chennai
7.	T.S. Reddy and Dr. A. Murthy, Financial Accounting, Margham Publications, Chennai
Reference Books	
1.	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2.	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3.	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN BANK MANAGEMENT
SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – I

CORE–II: PRINCIPLES OF MANAGEMENT

(Common to BCom-Gen., AF, CA, MM, ISM, Co-op. & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
145C1B	5				5	5	25	75	100
Learning Objectives									
LO1	To understand the basic management concepts and functions								
LO2	To know the various techniques of planning and decision making								
LO3	To familiarize with the concepts of organisation structure								
LO4	To gain knowledge about the various components of staffing								
LO5	To enable the students in understanding the control techniques of management								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Management Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.								15
II	Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.								15
III	Organizing Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.								15
IV	Staffing Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test-Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].								15

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V	<p>Directing Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision.</p> <p>Co-ordination and Control Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].</p>	15
Total		75
Course Outcomes		
CO1	Demonstrate the importance of principles of management.	
CO2	Paraphrase the importance of planning and decision making in an organization.	
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.	
CO4	Enumerate the various methods of Performance appraisal	
CO5	Demonstrate the notion of directing, co-coordination and control in the management.	
Textbooks		
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.	
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.	
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.	
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.	
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.	
Reference Books		
1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai	
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.	
3	Griffin, Management principles and applications, Cengage learning, India.	
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.	
5	Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.	
NOTE: Latest Edition of Textbooks May be Used		

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Web Resources	
1	http://www.universityofcalicut.info/syl/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVERAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

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FIRST YEAR – SEMESTER – I
ELECTIVE - I: BUSINESS ECONOMICS
 (Common to BCom-Gen., AF & MM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
145E1C	4				3	4	25	75	100
Learning Objectives									
LO1	To understand the approaches to economic analysis								
LO2	To know the various determinants of demand								
LO3	To gain knowledge on concept and features of consumer behaviour								
LO4	To learn the laws of variable proportions								
LO5	To enable the students to understand the objectives and importance of pricing policy								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Economics Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle:- Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation,								12
II	Demand & Supply Functions Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.								12
III	Consumer Behaviour Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Cardinal and Ordinal concepts of Utility - Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.								12
IV	Theory of Production Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium								12

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V	Market Structure Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve	12
TOTAL		60
Course Outcomes		
CO1	Explain the positive and negative approaches in economic analysis	
CO2	Understood the factors of demand forecasting	
CO3	Know the assumptions and significance of indifference curve	
CO4	Outline the internal and external economies of scale	
CO5	Relate and apply the various methods of pricing	
Textbooks		
1	H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.	
2	C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.	
3	Aryamala.T, Business Economics, Vijay Nocole, Chennai.	
4	T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai.	
5	D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai.	
Reference Books		
1	S.Shankaran, Business Economics- Margham Publications, Chennai.	
2	P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.	
3	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia	
4	Ram singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai.	
5	Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.	
NOTE: Latest Edition of Textbooks May be Used		

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Web Resources	
1	https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ
2	https://www.icsi.edu/
3	https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	2	2	2	2	2	2	1	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	2	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	14	11	10	10	10	10	10	10
AVERAG E	3	2	2.6	2.8	2.2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

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FIRST YEAR – SEMESTER – I
SEC-1: MS OFFICE FOR COMMERCE (Practical)

(Common to BCom-Gen., AF, CA, MM & ISM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
145S1A			2		2	2	40	60	100
Unit	Contents								No. of Hours
I	Introduction to MS Word & Commonly used features Introduction to Word processing -Word processor / Editor - File Extension - DOCx, DOTx - Application / Document area Title Bar, Menu Bar, Ribbon, Icons, Status Bar, Scroll Bar - Page Layout - Page Size (Letter / A4) - Orientation (Landscape / Portrait) - Margin (Top, Left, Bottom, Right) -Navigation(Arrow keys, Ctrl + Arrow keys, Home, End, Page UP/ Page Down) - Selection - Using Shift + Navigation Fonts / Superscript / Subscript - Show / Hide - Displays non printing characters (Space / TAB / Enter) - Change Case - Bullets / Numbering - Format Painter – Clipboard - Find / Replace Screen shot - Prnt SCR / Alt + PrntScr – Indent - Line and Para spacing - Tab Stop - Text to Table - Table to Text								6
II	Insert Tab & Mail Merge Insert Tab - Picture (Styles, Border, Effects, Warp Text, Align, Rotate, Flip, Crop) - Water Mark - Shapes (Group, Ungroup, Bring to Front, Send to Back, Format shape) – Hyperlink – Bookmark - Text Box - Word Art Tables - Rows , Columns, Cell - Merge Cell - Split Cell TOC - Update entire - Header / Footer - Cover Page - Break - Section Break - Spell Check - ABC / F7 - Word Count Working with Mail Merge								6
III	Introduction to MS Powerpoint Creating Presentation - File Extension - PPTx, PPSx - Slides and Layouts, Apply Background - Title Bar, Menu Bar, Ribbon, Icons, Status Bar, Scroll Bar - View - Slide Master Insert Logo - to display in all slides - Change Text color - to maintain consistency in all slides Slideshow - F5 / Shift F5 New Slide - Ctrl + M Animation Effects - Apply in objects within the Slide Transition Effect - Apply between slides Rehearse Timing - Set timing to each slide Loop until ESC - After reaching LAST slide, display again from 1st slide. SaveAs - PPSx - PowerPoint Show SlideShow - Use Pen / Highlighter Paste the Chart from Excel - Data linked to Excel source Insert Chart within PowerPoint - Data linked internally								6

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IV	<p>Introduction to MS Excel &Using Formulas</p> <p>Working with Excel</p> <p>Opening a Workbook - Understanding the Display Screen</p> <p>Working with the Ribbon - Exploring the File Tab - Working with the Quick Access Toolbar - Working with the Status Bar- Switching Between Opened Workbooks</p> <p>Entering Data - Moving the Cell Pointer - Selecting a Range of Cells - Creating a New Workbook - Inserting, Renaming, and Deleting Worksheets - Entering Constant Values - Using Auto Fill to Enter Data - Saving a Workbook - Editing Cell Contents</p> <p>Clearing Cell Contents - Insert / Edit Comments - Working with Undo and Redo - Closing a Workbook</p> <p>Using Formulas</p> <p>Entering Formulas with Addressing Methods (Relative / Mixed / Absolute) - Using Auto Fill with Formulas - Using the Sum, Average, Max, Min, Count Functions - Using IF and NestedIf Function - Using Text Functions (Len, Trim, Left, Right, Mid, Find, Replace, Upper, Lower, Proper) - Using Date Functions (Today, Now, Day, Month, Year) - Using Lookup Functions (Vlookup, Hlookup) - Using Formula Error Checking - Cutting / Copying and Pasting Constant Values and Formulas - Copy / Pasting using Transpose option - Using Format Painter</p>	6
V	<p>Working on multiple Worksheets & Working with huge Datasets</p> <p>Formatting Worksheets - Formatting Numbers - Changing the Font Format - Aligning Cell Contents - Merging Cells</p> <p>Adding Borders - Applying Cell Styles - Modifying Columns and Rows - Changing Column Width - Changing Row Height</p> <p>Inserting and Deleting Columns or Rows - Hiding Columns or Rows - Editing Workbooks - Working with AutoCorrect</p> <p>Checking Spelling - Using Find and Replace - Using Hyperlinks (Internal / External)</p> <p>Working with huge Dataset</p> <p>Using multilevel Sort - Using Filters - Fetching Unique Records</p> <p>Finding Duplicates - Applying Conditional Formatting Rules</p> <p>Applying Freeze Panes - Using Pivot Table (Layout & Format)</p> <p>Working with Charts</p> <p>Pie / Bar / Column / Line Charts - Titles / Legends / Data labels</p> <p>Copy / Pasting in Word / PowerPoint</p> <p>Printing Worksheets</p> <p>Using Print Preview - Working with Print Settings - Using Page Setup Tools - Working in Page Layout View - Creating a Header and Footer - Using Page Break Preview - Printing a Worksheet</p> <p>Exiting Excel</p>	6
	Total	30

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Reference Books	
1	Hart-Davis, G., Kettell, J. A., Simmons, C. (2003). Microsoft Office 2003: The Complete Reference. United Kingdom: McGraw-Hill/Osborne.
2	Lambert, J., Frye, C. (2018). Microsoft Office 2019 Step by Step. United States: Pearson Education.
3	Lambert, J., Cox, J. (2007). Microsoft Office Word 2007 Step by Step. United States: Microsoft Press.
4	Richardson, T., Held, B., Moriarty, B. (2019). Microsoft Excel Functions and Formulas with Excel 2019/Office 365. United States: Mercury Learning and Information
5	Lalwani, L. (2019). Excel 2019 All-in-One: Master the New Features of Excel 2019 / Office 365. India: BPB Publications.
6	Weverka, P. (2010). PowerPoint 2010 All-in-One For Dummies. Germany: Wiley.
Web Resources	
1	Ms Word tutorial: https://youtu.be/S-nHYzK-BVg
2	Ms PowerPoint: https://youtu.be/XF34-Wu6qWU
3	Mail Merge material: https://support.microsoft.com/en-us/office/use-mail-merge-for-bulk-email-letters-labels-and-envelopes-f488ed5b-b849-4c11-9cff-932c49474705
4	Ms Excel functions: https://youtu.be/ShBTJrdioLo
5	Materials : https://support.microsoft.com/en-us/training

சென்னைப் பல்கலைக்கழகம்
University of Madras

Part-IV

அடிப்படைத் தமிழ் - பாடத்திட்டம்

Basic Tamil - Syllabus

2 பருவங்கள் (முதல் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பருவம் - I (Semester - I)
அடிப்படைத் தமிழ் - I (Basic Tamil - I)

Course Code	Course Name	Category	L	T	P	S	Credit	Ins. Hours	Marks		
									CIA	External	Total
100S1A	அடிப்படைத் தமிழ் - I Basic Tamil - I	Supportive	2		-	-	2	2	25	75	100
Pre-requisite	தமிழ் கற்கும் ஆர்வம்.									SV 2023	
Learning Objectives - கற்றல் நோக்கங்கள்											
<ul style="list-style-type: none"> பிறமொழி மாணவர்களுக்குத் தமிழ்மொழி பயிற்றுவித்தல். தமிழ் எழுத்துகளின் வரிவடிவங்களை அறிவதோடு உச்சரிக்கவும் எழுதவும் பயிற்றுவித்தல். கற்றுக்கொண்ட சொற்களைக் கொண்டு தொடர்களை அமைத்துப் பேசக் கற்றுக்கொள்ளச் செய்தல். தமிழ்பேசும் மக்களிடையே அவர்கள் கலந்துபழகி, தங்கள் வாழ்வைச் சிறப்பாக நடத்தத் தேவையான மொழிவளத்தைப் பெறச் செய்தல். 											
Expected Course Outcomes - எதிர்பார்க்கப்படும் கற்றல் அடைவுகள்											
On the successful completion of the course, students will be able to											
இப் பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்.											
CO 1	தமிழ் உயிரெழுத்து வடிவங்களையும் மெய்யெழுத்து வடிவங்களையும் அறிந்துகொள்வர்.									K1,K2	
CO 2	உயிர், மெய், உயிர்மெய்த் துணைக் குறியீடுகளை அறிந்து அவற்றை எழுதும் திறன் பெறுவர்.									K2	
CO 3	ஒரு எழுத்துக்கு ஒரு ஒலி, ஒரு ஒலிக்கு ஒரு எழுத்து என்ற தமிழின் உச்சரிப்பு - வரிவடிவத் தொடர்பை உணர்வர்.									K3,K4	
CO 4	சில அடிப்படையான மொழி இலக்கண விதிகளை அறிந்து பயன்படுத்துவர்									K3,K5	
CO 5	தமிழ்நாட்டுச் சூழலில் அன்றாடத் தேவைகளை நிறைவேற்றிக்கொள்ள ஏற்ற மொழிப் பயன்பாடுகளை அறிவர்.									K4,K6	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
Unit - I	உயிரெழுத்துகள், மெய்யெழுத்துகள், உயிர்மெய் எழுத்துகள்										
	உயிர், மெய், உயிர்மெய்த் துணைக் குறியீடுகள், குறில்-நெடில், வல்லினம்-மெல்லினம்-இடையினம் - எழுத்துகளின் ஒலிப்பு முறையையும் எழுதும் முறையையும் கற்றல்.										
Unit - II	ஒரெழுத்து ஒருமொழியும் இன்றியமையாத பெர்ற்சொற்களும்										
	ஒரெழுத்துச் சொற்கள் - பல எழுத்துச் சொற்கள் - சொற்பொருள் அறிதல் - நாள், மாதம், எண் பெயர்கள் அறிதல் - பருவங்கள் அறிதல் - விலங்குகள், தாவரங்கள், உடல் உறுப்புகள், உறவுப் பெயர்கள், ஊர்ப் பெயர்கள், போன்றவற்றை அறிதல்.										
Unit - III	சொல் வகைகளும் சொற்பயன்பாடும்										
	எண் அடை, பெயரடை, வினையடை, இடைச்சொற்கள் இணைப்பு, வேற்றுமை உருபு இணைப்பு போன்ற மொழி விதிகளைக் கற்பித்தல்.										
Unit - IV	பிழையின்றிப் பேசுதலும் எழுதுதலும்										
	திணை-பால்-எண்-இடம்-காலம் ஆகியவற்றை அறிதல். பொதுவாக இவற்றில் ஏற்படும் பிழைகளை உணர்த்திச் சரிசெய்தல்.										

Unit - V	மொழிப் பயன்பாட்டு பயிற்சி
	<ul style="list-style-type: none"> • ஆர்வமூட்டும் நிகழ்ச்சி அல்லது சிறிய கதையைச் சொல்லச் செய்தல் / படிக்கச் செய்தல். • சூழல்சார் (கல்லூரி, நூலகம், உணவகம், பேருந்து-இரயில்-விமான நிலையங்கள், அங்காடிகள்) உரையாடல்களை மாணவர்களிடையே நிகழ்த்துதல். • கதையினைச் சொல்லச் சொல்ல எழுதச் சொல்லுதல். • திரைப்படம் அல்லது திரைப்படப் பாடல் குறித்து மாணவர்களிடையே குழுக் கலந்துரையாடல் செய்யச் சொல்லல்.
Text book (s)	
•	அடிப்படைத் தமிழ்-1 (Basic Tamil-I)
Reference Books / Websites	
•	தமிழில் நாமும் தவறில்லாமல் எழுதலாம் - பொற்கோ, பாரி நிலையம், சென்னை, 2003.
•	www.tamilvu.org/ta/content/சான்றிதழ்
•	www.thamizham.net/kal/ttenglish/cards32-u8.htm
•	www.thamizham.net/kal/ttenglish/index-u8.htm
•	www.ilearntamil.com
•	www.wikihow.com/Learn-Tamil
•	www.ilovelanguages.org/tamil.php
•	www.ling-app.com/learn-tamil
•	www.ilearntamilnow.com
•	www.17-minute-languages.com/en/learn-tamil
•	www.hindustanitongue.com/learn-tamil
•	www.duolingo.com/course/ta/en/Learn-Tamil
•	www.mylanguages.org/learn_tamil.php
•	www.learn101.org/tamil.php
•	www.goethe-verlag.com/book2/EN/ENTA/ENTA002.HTM
•	www.karky.in/payilcourses/index.html
•	www.tamilvu.org/ta/பயனியர்-தமிழ்
•	www.languagetrainers.com/blog/tamil-words/
•	www.thamizham.net/kal/tamil.htm
•	www.worldtamilacademy.com
•	www.outsourcingtranslation.com/resources/phrases/tamil-sentences.php
•	www.ling-app.com/ta/basic-words-in-tamil/
•	www.thirutamil.com/article/20-easy-thirukkural-in-tamil/
•	www.chennaiilibrary.com/avvai/kondraivendan.html
•	www.tamilvu.org/ta/content/புதிய-பாடத்திட்டம்-2022
•	www.tamilvu.org/ta/content/மின்-கற்றலுக்கான-இணையத்தளம்
•	www.ling-app.com/ta/tamil-culture
•	www.caleidoscope.in/art-culture/tamil-nadu-culture-3

Apps	
•	www.kaniyantamil.com/best-mobile-apps-tamil-learning/
•	Tamil 101 - Learn to Write
•	https://payil.app/tva/ta/
•	https://tamil-101.en.aptoide.com/app
•	Ling - Learn Tamil Language
•	Tamil by Nemo
•	Learn Tamil Quickly

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2
CLO 1	3	2	3	2	2	3	2	2	2	2	3	3
CLO 2	2	2	2	3	3	2	2	3	3	2	2	2
CLO 3	3	3	3	2	2	3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3	2	2	2	2	3	2
CLO 5	2	2	3	3	2	2	3	3	2	3	3	2

Strong - 3, Medium - 2, Low - 1

சென்னைப் பல்கலைக்கழகம்
University of Madras

Part-IV

வளர்நிலைத் தமிழ் - பாடத்திட்டம்

Advanced Tamil - Syllabus

2 பருவங்கள் (முதல் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பருவம் - 1 (Semester - 1)
வளர்நிலைத் தமிழ் - I (Advanced Tamil - I)

Course Code	Course Name	Category	L	T	P	S	Credit	Ins. Hours	Marks		
									CIA	External	Total
100S1B	வளர்நிலைத் தமிழ் - I Advanced Tamil - I	Supportive	2	-	-	-	2	2	25	75	100
Pre requisite	பத்தாம் வகுப்பு வரை தமிழை மொழிப்பாடமாகப் படித்திருக்க வேண்டும்.										SV 2023
Learning Objectives - கற்றல் நோக்கங்கள்											
<ul style="list-style-type: none"> இக்கால இலக்கியங்களில் இன்றியமையாத சில வகைமைகளை மாணவர்கள் அறியுமாறு செய்தல். அழியும் நிலையில் உள்ள நாட்டுப்புறப் பாடல்கள் குறித்த விழிப்புணர்வை ஏற்படுத்துதல். உரைநடை வடிவத்தின் குறிப்பிடத்தக்க கூறான கட்டுரை இலக்கியம் பற்றியும் அதன் சிறப்புகள் குறித்தும் அறியச் செய்தல். தம் உள்ள கருத்துகளை நடப்பு இலக்கிய வடிவங்களைப் பயன்படுத்திச் சமூகத்துக்குப் படைத்தளிக்கத் தூண்டுதல். மொழிப் பிழைகள் நேராமல் தவிர்த்து , பல்வகை ஊடகங்களிலும் வேலை வாய்ப்பு பெற ஊக்கமளித்தல். 											
Expected Course Outcomes - எதிர்பார்க்கப்படும் கற்றல் அடைவுகள்											
On the successful completion of the course, students will be able to											
இப் பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்											
CO 1	சமகால இலக்கியங்களின் நோக்குகள்- போக்குகள் குறித்து மாண வர்கள் அறிந்துகொள்வர்.									K2	
CO 2	நாட்டுப்புற மக்களின் வாழ்வியல் , அறிவாற்றல், இன்றைய நிலை ஆகியவை குறித்துச் சிந்திப்பர்.									K1,K2	
CO 3	தங்கள் கற்பனை வளத்தை மாணவர்கள் பெருக்கிக் கொள்வர்.									K2,K4,K6	
CO 4	மொழியில் பிழைகள் நேரா வண்ணம் எழுதக் கற்றுக் கொள்வதோடு , திறனாய்வு செய்யும் ஆற்றல் பெறுவர்.									K5,K4	
CO 5	திரைப்படம், சின்னத்திரை, தொலைக்காட்சி உள்ளிட்ட ஊடகங்களில் பாடல், இசை, எழுத்து எனப் பல்வேறு வேலைவாய்ப்புகள் பெறுவர்.									K5,K4,K6	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
Unit - I	நாட்டுப்புறப் பாடலும் கவிதையும்										
	<ol style="list-style-type: none"> கி.வ.ஜா.வின் மலையருவி அல்லது ஏதேனும் ஒரு நாட்டுப்புறத் தொகுப்பிலிருந்து தேர்ந்தெடுத்துத் தாலாட்டுப் பாடல், சிறுவர் விளையாட்டுப் பாடல், தொழில் பாடல், ஒப்பாரிப் பாடல் ஆகியவற்றை மாணவர்களுக்கு அறிமுகப்படுத்துதல். தமிழ்த்தாய் வாழ்த்து முதல் பாடல் மட்டும். பாரதியாரின் "செந்தமிழ் நாடென்னும் போதினிலே" பாடல். 										
Unit - II	புதுக்கவிதையும் சிறுகதையும்										
	<ol style="list-style-type: none"> "நிலத்தை ஜெயித்த விதை" - வைரமுத்து "தீக்குச்சி" (பித்தன் தொகுப்பு) - அப்துல் ரஹ்மான் "கட்டை விரல்" - கா.ந. அண்ணாதுரை "சனிக்கிழமை" (காகித உறவு தொகுப்பு) - சு.சமுத்திரம் 										

Unit - III	கட்டுரையும் குறிப்புகளைக்கொண்டு கட்டுரை எழுதுதலும்											
	1. மு.வ.வின் "நல்வாழ்வு" தொகுப்பிலிருந்து ஏதேனும் ஒரு கட்டுரை. 2. குறிப்புகளைக் கொடுத்துக் கட்டுரை எழுதச் செய்தல்.											
Unit - IV	ம் நேர்காணலும் திறனாய்வு											
	இலக்கியநயம் பாராட்டுதல், நூல் திறனாய்வு, திரைப்படத் திறனாய்வு. நேர்காணல்											
Unit - V	மொழிப் பயிற்சி											
	1. திணை, பால், என், இடப் பயன்பாடு அறிதல். 2. பொருந்திய சொல் தருதல். 3. பிழை நீக்கி எழுதுதல்.											
Text book (s)												
•												
Reference Books / Websites												
•												
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2
CLO 1	3	2	3	2	2	3	2	2	2	2	3	3
CLO 2	2	2	2	3	3	2	2	3	3	2	2	2
CLO 3	3	3	3	2	2	3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3	2	2	2	2	3	2
CLO 5	2	2	3	3	2	2	3	3	2	3	3	2
Strong - 3, Medium - 2, Low - 1												

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN BANK MANAGEMENT
SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – I
FOUNDATION COURSE – PROFESSIONAL ETHICS

(Common to BCom-Gen., AF, CA, MM & ISM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
145B1A	2				2	2	40	60	100
Unit	Contents								No. of Hrs.
I	Concept and Theories of Business Ethics: Definition of Ethics – Personal Ethics and Business Ethics – Morality and Law – How are moral standards are formed? - Religion and Morality – Morality, Etiquette and - Professional Codes – Indian Ethical Traditions.								6
II	Business Ethics: Principles of Personal Ethics – Principles of Professional Ethics – Evaluation of Ethics over the Years – Honesty, Integrity and Transparency – Distinction between Values and Ethics – Roots of Unethical Behaviour – Ethical Decision-making.								6
III	Ethical Dilemmas, Sources and their Resolutions: What is an Ethical Dilemma? – Sources of Ethical Behaviour – Code of Personal Ethics for Employees – How to resolve an Ethical problem? – How to resolve Ethical Dilemmas?								6
IV	Ethical Decision-making in Business: Ethical Models that guide Decision-making – Which approach to use? – Ethical Decision-making with cross-holder Conflicts and Competition – Applying Moral Philosophy to Ethical Decision-making – Kohlberg’s Model of Cognitive Moral Development – Influences on Ethical Decision-making – Personal values and Ethical Decision-making.								6
V	Human Values for Indian Managers: Lessons from Ancient Indian Education System – The Law of Karma – Quality of Work Life – Ethics of Vivekananda, Gandihiji, Aurobindo and Tagore.								6
Total								30	
Textbooks									
1	Tom L. Beauchamp and Norman E. Bowie, “Ethical Theory and Business”, Prentice Hall, New Jersey								
2	Manual Vela Squez, “Business Ethics Concepts and Cases”, Prentice Hall, New Jersey								
3	Kenneth Blanchard and Norman Vincent Peale, “The Power of Ethical Management”, New York, William Morrow & Co								
4	Dr.S.S.Khanka, “Business Ethics and Corporate Governance”,S Chand and Company Ltd.NewDelhi.								
5	R.S.Naagarazan, “A Textbook on Professional Ethics and Human Values”, New Age International(P) Limited.								
6	A.C.Fernando, “Business Ethics and Corporate Governance”, Pearson.								
7	A.C.Fernando,K.P.Muraleedharan, E.K.Satheesh, “Business Ethics - An Indian Perspective”,Pearson India Education Service Pvt Ltd.								

சென்னைப் பல்கலைக்கழகம்
University of Madras

Part-I

பொதுத் தமிழ் - பாடத்திட்டம்

General Tamil - Syllabus

4 பருவங்கள் (இரண்டாம் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பொதுத்தமிழ்- 2

தமிழ் இலக்கிய வரலாறு -2

முதலாம் ஆண்டு – இரண்டாம் பருவம்

Course Code	Course Name	category	L	T	P	S	Credits	Ins.Hrs	CIA	Externa	Total
100L2AU	பொதுத்தமிழ் -2 தமிழ் இலக்கிய வரலாறு -2	Supportive	Y	-	-	-	3	6	25	75	100
Pre-Requisite		பன்னிரெண்டாம் வகுப்பில் தமிழை ஒரு பாடமாகப் பயின்றிருக்க வேண்டும்							SV 2023		
Learning Objectives											
<ul style="list-style-type: none"> முதலாமாண்டுப் பட்ட வகுப்பு மாணவர்களுக்குத் தமிழ் மொழி இலக்கியங்களை அறிமுகம் செய்தல் தமிழ் இலக்கியப் போக்குகளையும், இலக்கணங்களையும் மாணவர் அறியுமாறு செய்து அவர்களின் படைப்பாற்றலைத் தூண்டுதல் தமிழ் இலக்கியம் சார்ந்த போட்டித் தேர்வுகளுக்கு ஏற்ப கற்பித்தல் நடைமுறைகளை மேற்கொள்ளுதல் 											
Expected Course Outcomes											
On the Successful completion of the Course, Students will be able to											
இப்பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்											
CO 1	சிற்றிலக்கியங்களின்வழி இலக்கியச் சுவையினையும் பண்பாட்டு அறிவினையும் பெறுவர்										K4
CO 2	புதுக்கவிதை வரலாற்றினை அறிந்து கொள்வர்										K5, K6
CO 3	திராவிட இயக்க இலக்கியங்களைக் கற்பதன் மூலம் மொழி உணர்வு , இன உணர்வு, சமத்துவம் சார்ந்த சிந்தனைகளைப் பெறுவர்										K3
CO 4	தமிழ்மொழியைப் பிழையின்றி எழுதவும், புதிய கலைச்சொற்களை உருவாக்கவும் அறிந்து கொள்வர்										K3
CO 5	போட்டித் தேர்வுகளில் வெற்றி பெறுவதற்குத் தமிழ்ப் பாடத்தினைப் பயன்கொள்ளும் வகையில் பயிற்சி பெறுவர்.										K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
அலகு-1	தமிழ் இலக்கிய வரலாறு அறிமுகம்.										
<ol style="list-style-type: none"> 1. சிற்றிலக்கியம்; குறவந்தி, கலம்பகம், உலா, பரணி, பள்ளு, பிள்ளைத்தமிழ், தூது, அந்தாதி. 2. தனிப்பாடல் அறிமுகம் 3. இக்கால இலக்கியம் ;கவிதை, சிறுகதை,நாடகம், உரைநடை. , திராவிட இயக்கம் வளர்த்த தமிழ். 											

அலகு-2	சிற்றிலக்கியக்கமும்,தனிப்பாடலும்
<p>சிற்றிலக்கியம்;</p> <ul style="list-style-type: none"> • கலிங்கத்து பரணி- விருந்தினரும் வறியவரு நெருங்கி யுண்ணும் - முதல் - கேட்பாரைக் காண்மின் காண்மின் - வரை • திருக்குற்றாலக் குறவஞ்சி - வானரங்கள் கனிகொடுத்து • முக்கூடற் பள்ளு - ஆற்று வெள்ளம் நாளை வரத் • அபிராமி அந்தாதி- கலையாத கல்வியும் குறையாத வயதும் (பதினாறு செல்வங்கள்) • திருவரங்கக் கலம்பகம் - மறம் -பிள்ளைப் பெருமாள் ஐயங்கார்-பேசுவந்த தூத செல்லரித்த ஓலை செல்லுமோ • தமிழ்விடு தூது முதல் பத்து கண்ணிகள் <p>தனிப்பாடல்;</p> <ul style="list-style-type: none"> • வான்குருவி யின்கூடு -ஒளவையார் • ஆமணக்குக்கும் யானைக்கும் சிலேடை ;முத்திருக்கும் கொம்பசைக்கும் மூரித்தன் டே - காளமேகப் புலவர் • இம்பர் வான் எல்லை இராமனையே பாடி -வீரராகவர் • நாராய் நாராய் -சத்தி முத்தப் புலவர் 	
அலகு-3	இக்கால இலக்கியம்- 1
<ol style="list-style-type: none"> 1. பாரதியார் பாரத சமுதாயம் வாழ்கவே 2. பாரதிதாசன் - சிறுத்தையே வெளியில் வா 3. நாமக்கல் கவிஞர்-கத்தியின்றி 4. தமிழ் ஒளி - மீன்கள் (அந்தி நிலா பார்க்க வா) 5. ஈரோடு தமிழன்பன் - எட்டாவது சீர் (வணக்கம் வள்ளுவ) <p>சிறுகதைகள்_</p> <ol style="list-style-type: none"> 1. புதுமைப்பித்தன் - கடிதம் 2. ஜெயகாந்தன் -வாய்ச் சொற்கள் (மாலை மயக்கம் தொகுப்பு) 3. ஆர். சூடாமணி - அந்நியர்கள் <p>உரைநடை ;</p> <ol style="list-style-type: none"> 1. மு வ கடிதங்கள் - தம்பிக்கு நூலில் முதல் இரண்டு கடிதங்கள் 	
அலகு-4	இக்கால இலக்கியம்- 2
<ol style="list-style-type: none"> 1. தந்தை பெரியார் - திருக்குறள்(மாநாட்டு) உரை 2. பேரறிஞர் அண்ணா - இரண்டாம் உலகத் தமிழ் மாநாட்டு உரை 3. கலைஞர் மு. கருணாநிதி - தொல்காப்பிய பூங்கா -எழுத்து -முதல் நூற்பா கட்டுரை <p>நாடகம் / திரைத்தமிழ் :</p> <ol style="list-style-type: none"> 1. வேலைக்காரி -திரைப்படம் 	

2. ராஜா ராணி -சாக்ரடீஸ் -ஓரங்க நாடகம்

இதழியல் தமிழ் ;

முரசொலி கடிதம்

1. செம்மொழி வரலாற்றில் சில செப்பேடுகள்

அலகு-5

மொழிப் பயிற்சி

சொல் வேறுபாடு / பிழை தவிர்த்தல்

- வாசிப்பது - வாசிப்பவர்
- சுவர்- சுவரில்
- வயிறு - வயிற்றில்
- கோயில்- கோவில்
- கறுப்பு - கருப்பு
- இயக்குநர்-இயக்குனர்
- சில்லறை-சில்லரை
- முறித்தல் - முரித்தல்
- மனம்-மனசு- மனது
- அருகில்-அருகாமையில்
- அக்கரை- அக்கறை
- மங்கலம்- மங்களம்.

பயிற்சி :

- பிழையான சொற்களை ஒரு பத்தியில் கொடுத்து அந்தப் பிழையான சொற்களைச் சரியாக எழுதச் செய்தல்
- சிறிய பத்தி ஒன்றை ஆங்கிலத்தில் கொடுத்து அதனைத் தமிழில் மொழிபெயர்க்க வைத்தல்.

Text books

- .

Reference Books

- மு. வரதராசன், தமிழ் இலக்கிய வரலாறு, சாகித்ய அக்காதெமி, புதுடெல்லி.
- மது. ச. விமலானந்தன், தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை.
- தமிழன்னல், புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை.
- தமிழ் இலக்கிய வரலாறு -முனைவர்.சிற்பி பாலசுப்ரமணியம், முனைவர்.சொ.சேதுபதி
- புதிய தமிழ் இலக்கிய வரலாறு- முனைவர்.சிற்பி பாலசுப்ரமணியம்,நீல.பத்மநாபன்
- தமிழ் இலக்கிய வரலாறு - டாக்டர்.அ.கா.பெருமாள்
- தமிழ் இலக்கிய வரலாறு -முனைவர். ப.ச.ஏசுதாசன்
- தமிழ் இலக்கிய வரலாறு - டீர் குமார்

- வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு-பாக்கியமேரி
- தமிழ் பயிற்றும் முறை, பேராசிரியர் ந. சுப்புரெட்டியார் - மணிவாசகர் பதிப்பகம், சிதம்பரம்

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

Web Sources

- <https://www.chennaiibrary.com/>
- <https://www.sirukathaigal.com>
- <https://www.tamilvirtualuniversity.org>
- <https://www.noolulagam.com>
- <https://www.katuraitamilblogspot.com>

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2	1.
CLO1	3	2	3	3	3	2	2	2	3	2	3	2	
CLO2	3	3	2	2	2	3	2	3	3	2	2	2	
CLO3	3	2	3	3	2	2	2	3	2	3	3	2	
CLO4		3	3	2	2	2	3	2	3	2	3	3	
CLO5	3	3	2	2	2	3	3	2	2	2	3	3	

Strong -3,Medium-2,Low-1

UNIVERSITY OF MADRAS
UG & 5 YR INTEGRATED DEGREE – FOUNDATION COURSE
EXISTING SYLLABUS (22-23) FOLLOWED FOR THE ACADEMIC YEAR 2023-2024

FOUNDATION COURSE: PART-I HINDI PAPER-II

100L2E

Inst.Hrs. : 6

Credits : 3

Year : I

Semester : II

Paper – II- ONE ACT PLAY, SHORT STORY & TRANSLATION		
Duration:	1 Semester	
Programme Outcomes:	<ol style="list-style-type: none"> 1. Identify the features, elements of literary forms i.e. Drama, one act play, Novel and Short Stories, techniques of Translation 2. Understand the Ideology, message and aims of the literary works and writers 3. Obtain the knowledge of method of critical study of Literary works. 4. Obtain the skills of summarise, interpretation of contexts, and practice of translation 5. Employ the knowledge of translation and language and professional skills. 	
Programme Specific Outcomes:	<ol style="list-style-type: none"> 1. Basic knowledge for higher studies 2. Basic Knowledge of Hindi literature and its trends 3. Language skills spoken and writing skills 4. Basic idea of critical and analytical study of literature. 5. Obtains knowledge of Translation of different subjects 	
Course Objectives	<ol style="list-style-type: none"> 1. Identifies the writers, theme and aims of literary works 2. Understand and summarise the theme of one act plays and short stories and their techniques 3. Explains the methods and techniques of Translation of different fields 4. Evaluate the theme and artistic skills of One Act Plays and short stories and writers 5. Conceive the basic knowledge of literary themes and translation 	<p>K1</p> <p>K2</p> <p>K2</p> <p>K5</p> <p>K6</p>
Pre-requisites, if any:	Basic Knowledge of Hindi Fiction and Translation	
UNITS		
I	<ol style="list-style-type: none"> 1. Aurazeb ki Aakhiri Raat 2. Mukthidhan 3. Practice of Annotation Writing 4. Practice of Summary and Literary evaluation Writing 	
II	<ol style="list-style-type: none"> 1. Laksmi ka Swagat 2. Mithayeewala 3. Practice of Summary and Literary evaluation Writing 4. Translation Practice. (English to Hindi) 	

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 EXISTING SYLLABUS (22-23) FOLLOWED FOR THE ACADEMIC YEAR 2023-2024

III	<ol style="list-style-type: none"> 1. Basant Ritu ka Natak 2. Seb Aur Dev 3. Practice of Summary and Literary evaluation Writing 4. Introduction to Translation Practice
IV	<ol style="list-style-type: none"> 1. Bahut Bada Sawal 2. Vivah ki Teen Kathayen 3. Practice of Summary and Literary evaluation Writing 4. Translation Practice. (English to Hindi)
V	<ol style="list-style-type: none"> 1. Translation Practice. (English to Hindi)

Course Outcomes	<ol style="list-style-type: none"> 1. Identifies the nature, features, elements of One Act Plays and Short Stories and skills of Translation 2. Understand the theme, aim of lessons and obtain skills of Evaluation. 3. Evaluate the thought, ideology, expressional and artistic skills of writers and contextual meanings 4. Obtain skills of summarizing, evaluating and critical study 5. Employ the techniques and skills of Literature and Translation.
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Reading List (Print and Online)	<ol style="list-style-type: none"> 1. https://hindisarang.com/hindi-ekaanki-ekaankikar/ 2. https://hi.wikipedia.org/wiki/हिन्दी_कहानी
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Recommended Texts	<ol style="list-style-type: none"> 1. ONE ACT PLAY (Detailed Study): AATH EKANKI Edited By: Devendra Raj Ankur, Mahesh Aanand Vani prakashan, 4695, 21-A Dariyagunj, New Delhi – 110 002 2. SHORT STORIES (Non-Detailed Study): SWARNA MANJARI Edited by: Dr. Chitti. Annapurna, Rajeswari Publications, 21/3, Mothilal Street, (Opp.Ranganathan St.), T.Nagar, Chennai–600017. 3. Prayojan Moolak Hindi : Dr. Syed Rahamathulla, Poornima Prakashan, 4/7 B Begum III Street, Royapettah, Chennai – 14. 4. Anuvad Abhyas Part III : Dakshin Bharat Hindi Prachar Sabha, T. Nagar, Chennai-17.
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Method of Evaluation:

Internal Assessment	End Semester Examination	Total	Grade
25	75	100	

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	M	S	S	S
CO 2	S	S	S	S	L
CO 3	M	S	S	S	L
CO 4	M	S	S	S	L
CO 5	S	S	S	S	S

UNIVERSITY OF MADRAS

FOUNDATION COURSE: FRENCH
SYLLABUS WITH EFFECT FROM 2023-2024

UG & 5 Year PG Integrated – SEMESTER – II

Foundation Course in French: Prescribed Text and Grammar-II

Course Outcomes	<ol style="list-style-type: none"> 1. To ask for and give directions. 2. To give orders or commands using <i>Impératif</i> 3. To narrate events from the past using <i>Passé Composé</i> 4. Cite the ordinal numbers in French 5. Indicate the position of something using prepositions of place 		
Course	Foundation Course in French	Course Code	100L2K
Title of the Course:	Prescribed Text and Grammar-II		
Credits:	3		
Pre-requisites, if any:	-		
Course Objectives	Revise and recall the French sentence structure	K1	
	Enumerate the various grammatical tenses and use them to communicate better in French	K2	
	Summarize and develop ideas from the documents after discussing it in detail	K2 and K3	
	Write and understand dialogues based on the themes done in class	K4	
	Evaluate and comprehend text passages	K5	
Units			
I	Unité 7: C'est où?		
II	Unité 8: N'oubliez pas !		
III	Unité 9: Belle vue sur la mer !		
IV	Unité 10: Quel beau voyage !		
V	Unité 11: Oh ! joli ! Unité 12: Et après ?		
Prescribed Text	Régine Mérieux & Yves Loiseau, Units 7-12 of <i>Latitudes 1</i> (A1 /A2), méthode de français, Didier, 2017 (Indian Edition)		

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	L	M	M	L	S	S	S	M	M	M
CO2	S	M	M	L	M	M	L	S	S	S	S	M	M
CO3	M	S	S	M	S	M	M	S	S	S	M	S	S
CO4	S	S	M	L	S	M	L	S	S	S	S	S	S
CO5	S	S	S	L	M	M	L	S	S	S	M	S	S

S-Strong M-Medium L-Low

UNIVERSITY OF MADRAS

FOUNDATION COURSE: FRENCH
SYLLABUS WITH EFFECT FROM 2023-2024

SEMESTER II

Title of the Paper : Prescribed Text and Grammar-II

Prescribed textbook: Régine Mérieux & Yves Loiseau, **Units 7-12 of *Latitudes 1*** (Indian Edition), Paris, Didier, 2017.

Questions not to be asked from the Autoévaluation and Préparation au DELF

Paper setters to strictly adhere to the syllabus and ask questions only from the pages included in the syllabus. Questions should cover the entire syllabus.

QUESTION PAPER PATTERN

Time : 3 Hours

Maximum Marks : 75

Section A (10 x 2 = 20 Marks)

Answer any TEN questions

15 questions to be asked on cultural / civilisational aspects found in the prescribed textbook

Section B (5 x 5 = 25 Marks)

Answer any FIVE questions

8 Grammar exercises to be given from the prescribed textbook

Section C (3 x 10 = 30 Marks)

Answer any THREE

3 must be answered out of 5 topics (1 dialogue writing, 1 letter /email writing, 1 composition, 1 comprehension, 1 translation)

UNIVERSITY OF MADRAS

FOUNDATION COURSE: ENGLISH
SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR - SEMESTER II
PAPER II –GENERAL ENGLISH

Subject Code	Category	L	T	P	S	Credits	Inst. Hours	Marks		
								CIA	External	Total
100L2ZU	Part II	Y	Y	-	-	3	6	25	75	100
Learning Objectives										
LO1	To make students realize the importance of resilience									
LO2	To enable them to become good decision makers									
LO3	To enable them to imbibe problem-solving skills									
LO4	To enable them to use tenses appropriately									
LO5	To help them use English effectively at the work place.									
Unit No.	Unit Title & Text						No. of Periods for the Unit			
I	RESILIENCE Poem 1.1 Don't Quit – Edgar A. Guest 1.2 Still Here – Langston Hughes Short Story 1.3 Engine Trouble – R.K. Narayan 1.4 Rip Van Winkle – Washington Irving						20			
II	DECISION MAKING Short Story 2.1 The Scribe – Kristin Hunter 2.2 The Lady or the Tiger - Frank Stockton Poem 2.3 The Road not Taken – Robert Frost 2.4 Snake – D. H Lawrence						20			
III	PROBLEM SOLVING Prose life Story 3.1 How I taught My Grandmother to Read – Sudha Murthy Autobiography 3.3 How frog Went to Heaven – A Tale of Angolo 3.4 Wings of Fire (Chapters 1,2,3) by A.P.J Abdul Kalam						20			

UNIVERSITY OF MADRAS

FOUNDATION COURSE: ENGLISH

SYLLABUS WITH EFFECT FROM 2023-2024

IV	Tenses 4.1 Present 4.2 Past 4.3 Future 4.4 Concord	15
V	English in the Workplace 5.1 E-mail – Invitation, Enquiry, Seeking Clarification 5.2 Circular 5.3 Memo 5.4 Minutes of the Meeting	15

Course Outcomes

Course Outcomes	On completion of this course, students will;	
CO1	Realize the importance of resilience	PO1,PO7
CO2	Become good decision-makers	PO1,PO2,PO10
CO3	Imbibe problem-solving skills	PO4,PO6,PO9
CO4	Use tenses appropriately	PO4, PO5,PO6
CO5	Use English effectively at the work place.	PO3,PO8

Text Books (Latest Editions)

References Books

1	Martin Hewings. Advanced English Grammar. Cambridge University Press, 2000
2	SP Bakshi, Richa Sharma. Descriptive English. Arihant Publications (India) Ltd., 2019.
3.	Sheena Cameron, Louise Dempsey. The Reading Book: A Complete Guide to Teaching Reading. S & L. Publishing, 2019.
4	Barbara Sherman. Skimming and Scanning Techniques, Liberty University Press, 2014.
5.	Phil Chambers. Brilliant Speed Reading: Whatever you need to read, however. Pearson, 2013.
6.	Communication Skills : Practical Approach Ed. Shaikh Moula
	Ramendra Kumar. Stories of Resilience, Blue Rose Publications, 2020.

UNIVERSITY OF MADRAS

FOUNDATION COURSE: ENGLISH

SYLLABUS WITH EFFECT FROM 2023-2024

Web Sources

1	Langston Hughes. Still Here https://poetryace.com/im-still-here
2	R. K. Narayan. Engine Trouble http://www.sbioaschooltrichy.org/work/Work/images/new/8e.pdf
3	Washington Irving. Rip Van Winkle https://www.gutenberg.org/files/60976/60976-h/60976-h.htm
4	Frank Stockton. The Lady or the Tiger https://www.gutenberg.org/ebooks/396

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3	3	2	3	2
CO2	2	3	3	3	2	3	3	2	2	2
CO3	3	3	3	2	3	3	3	2	3	2
CO4	3	3	3	3	3	3	3	2	2	2
CO5	3	2	3	3	3	3	3	2	2	3

3 – Strong, 2 – Medium , 1 - Low

Mapping with Programme Specific Outcomes:

CO /PO	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3
CO2	3	3	3	3
CO3	3	3	3	3
CO4	3	3	3	3
CO5	3	3	3	3
Weightage	15	15	15	15
Weighted percentage of Course Contribution toPos	3.0	3.0	3.0	3.0

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN BANK MANAGEMENT
SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER - II

CORE – III: FINANCIAL ACCOUNTING-II

(Common to BCom-Gen., AF, CA, MM, ISM, Co-op. & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
145C2A	5				5	5	25	75	100
Learning Objectives									
LO1	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.								
LO2	To understand the allocation of expenses under departmental accounts								
LO3	To gain an understanding about partnership accounts relating to Admission and retirement								
LO4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm								
LO5	To know the requirements of international accounting standards								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
I	Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit								15
II	Branch and Departmental Accounts Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.								15
III	Partnership Accounts - I Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.								15
IV	Partnership Accounts - II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.								15

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V	Accounting Standards for financial reporting (Theory only) Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.	15
TOTAL		75
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	To evaluate the Hire purchase accounts and Instalment systems	
CO2	To prepare Branch accounts and Departmental Accounts	
CO3	To understand the accounting treatment for admission and retirement in partnership	
CO4	To know Settlement of accounts at the time of dissolution of a firm.	
CO5	To elaborate the role of IFRS	
Textbooks		
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
2	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.	
3	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.	
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.	
5	T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.	
6	Dr. K. Murugadoss, Dr. M. Jaya, Dr. V. Charulatha & Dr. D. Baskar Financial Accounting, Vijay Nicole Imprints Private Limited, Chennai	
Reference Books		
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.	
2	Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.	
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.	
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.	
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.	

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SYLLABUS WITH EFFECT FROM 2023-2024

NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.slideshare.net/mesharma1/accounting-for-depreciation-1
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAG E	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

3 – Strong, 2- Medium, 1- Low

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN BANK MANAGEMENT
SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – II

CORE – IV: BUSINESS LAW

(Common to BCom-Gen., AF, CA, MM, ISM, Co-op. & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
145C2B	5				5	5	25	75	100
Learning Objectives									
LO1	To know the nature and objectives of Mercantile law								
LO2	To understand the essentials of valid contract								
LO3	To gain knowledge on performance contracts								
LO4	To define the concepts of Bailment and pledge								
LO5	To understand the essentials of contract of sale								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract								15
II	Performance Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract								15
III	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –								15
IV	Bailment and Pledge Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.								15
V	Sale of Goods Act 1930: Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller								15
TOTAL								75	

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Course Outcome	
CO1	Explain the Objectives and significance of Mercantile law
CO2	Understand the clauses and exceptions of Indian Contract Act.
CO3	Explain concepts on performance, breach and discharge of contract.
CO4	Outline the contract of indemnity and guarantee
CO5	Explain the various provisions of Sale of Goods Act 1930
Textbooks	
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal& Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.
Reference Books	
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.cramerz.com www.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	2	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	15	10	10	10	10	10	10	10
AVERAGE	3	2	2.6	3	2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN BANK MANAGEMENT
SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER - II

ELECTIVE - II: INDIAN ECONOMIC DEVELOPMENT

(Common to B.Com. Gen, AF & MM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
145E2C	4				3	4	25	75	100
Learning Objectives									
LO1	To understand the concepts of Economic growth and development								
LO2	To know the features and factors affecting economic development								
LO3	To gain understanding about the calculation of national income								
LO4	To examine the role of public finance in economic development								
LO5	To understand the causes of inflation								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Economic Development and Growth Meaning & Definition - Concepts of Economic Growth and Development. Differences between Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure- Factors affecting Economic Development								12
II	Classification of Nations on the basis of development Characteristics of Developing Countries and Developed Countries - Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development								12
III	National Income Meaning, Importance, National Income -Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare								12
IV	Public Finance Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Cannons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficits -Revenue, Budgetary, Primary and Fiscal, Deficit Financing.								12

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V	Money Supply Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply	12
TOTAL		60
Course Outcomes		
CO1	Elaborate the role of State and Market in Economic Development	
CO2	Explain the Sectorial contribution to National Income	
CO3	Illustrate and Compare National Income at constant and current prices.	
CO4	Describe the canons of public expenditure	
CO5	Understand the theories of money and supply	
Textbooks		
1	Dutt and Sundaram, Indian Economy, S.Chand, New Delhi	
2	V.K. Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai	
3	Remesh Singh, Indian Economy, McGraw Hill, Noida.	
4	Nitin Singhania, Indian Economy, McGraw Hill, Noida.	
5	Sanjeverma, The Indian Economy, unique publication, Shimla.	
Reference Books		
1	GhatakSubrata : Introduction to Development Economics, Routledge Publications, New Delhi.	
2	SukumoyChakravarthi : Development Planning- Indian Experience, OUP, New Delhi.	
3	Ramesh Singh, Indian Economy, McGraw Hill, Noida.	
4	Mier, Gerald, M : Leading issues in Economic Development, OUP, New Delhi.	
5	Todaro, MichealP : Economic Development in the third world, Orient Longman, Hyderabad	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	http://www.jstor.org	
2	http://www.indiastat.com	
3	http://www.epw.in	

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MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	3	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	14	15	10	10	10	10	10	13	10
AVERAG E	3	2	2.8	3	2	2	2	2	2	2.2	2

3 – Strong, 2- Medium, 1- Low

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FIRST YEAR – SEMESTER – II

SEC – 2 ACCOUNTING USING EXCEL – PRACTICAL

(Common to B.Com-Gen., BM & MM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
145S2A			2		2	2	40	60	100
Unit	Contents							No. of Hours	
I	<p>Using Financial Functions (Part 1) ACCRINT function - Returns the accrued interest for a security that pays periodic interest ACCRINTM function - Returns the accrued interest for a security that pays interest at maturity AMORDEGRC function - Returns the depreciation for each accounting period by using a depreciation coefficient AMORLINC function - Returns the depreciation for each accounting period COUPDAYBS function - Returns the number of days from the beginning of the coupon period to the settlement date COUPDAYS function - Returns the number of days in the coupon period that contains the settlement date COUPDAYSNC function - Returns the number of days from the settlement date to the next coupon date COUPNCD function - Returns the next coupon date after the settlement date COUPNUM function - Returns the number of coupons payable between the settlement date and maturity date COUPPCD function - Returns the previous coupon date before the settlement date CUMIPMT function - Returns the cumulative interest paid between two periods CUMPRINC function - Returns the cumulative principal paid on a loan between two periods</p>							6	

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II	<p>Using Financial Functions (Part 2)</p> <p>DB function - Returns the depreciation of an asset for a specified period by using the fixed-declining balance method</p> <p>DDB function - Returns the depreciation of an asset for a specified period by using the double-declining balance method or some other method that you specify</p> <p>DISC function - Returns the discount rate for a security</p> <p>DOLLARDE function - Converts a dollar price, expressed as a fraction, into a dollar price, expressed as a decimal number</p> <p>DOLLARFR function - Converts a dollar price, expressed as a decimal number, into a dollar price, expressed as a fraction</p> <p>DURATION function - Returns the annual duration of a security with periodic interest payments</p> <p>EFFECT function - Returns the effective annual interest rate</p> <p>FV function - Returns the future value of an investment</p> <p>FVSCHEDULE function - Returns the future value of an initial principal after applying a series of compound interest rates</p>	6
III	<p>Using Financial Functions (Part 3)</p> <p>INTRATE function - Returns the interest rate for a fully invested security</p> <p>IPMT function - Returns the interest payment for an investment for a given period</p> <p>IRR function - Returns the internal rate of return for a series of cash flows</p> <p>ISPMT function - Calculates the interest paid during a specific period of an investment</p> <p>MDURATION function - Returns the Macauley modified duration for a security with an assumed par value of \$100</p> <p>MIRR function - Returns the internal rate of return where positive and negative cash flows are financed at different rates</p> <p>NOMINAL function - Returns the annual nominal interest rate</p> <p>NPER function - Returns the number of periods for an investment</p> <p>NPV function - Returns the net present value of an investment based on a series of periodic cash flows and a discount rate</p> <p>ODDFPRICE function - Returns the price per \$100 face value of a security with an odd first period</p> <p>ODDFYIELD function - Returns the yield of a security with an odd first period</p> <p>ODDLPRICE function - Returns the price per \$100 face value of a security with an odd last period</p> <p>ODDLYIELD function - Returns the yield of a security with an odd last period</p>	6

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IV	<p>Using Financial Functions (Part 4) PDURATION function (Excel 2013) - Returns the number of periods required by an investment to reach a specified value PMT function - Returns the periodic payment for an annuity PPMT function - Returns the payment on the principal for an investment for a given period PRICE function - Returns the price per \$100 face value of a security that pays periodic interest PRICEDISC function - Returns the price per \$100 face value of a discounted security PRICEMAT function - Returns the price per \$100 face value of a security that pays interest at maturity PV function - Returns the present value of an investment RATE function - Returns the interest rate per period of an annuity RECEIVED function - Returns the amount received at maturity for a fully invested security RRI function (Excel 2013) - Returns an equivalent interest rate for the growth of an investment</p>	6
V	<p>Using Financial Functions (Part 5) SLN function - Returns the straight-line depreciation of an asset for one period SYD function - Returns the sum-of-years' digits depreciation of an asset for a specified period TBILLEQ function - Returns the bond-equivalent yield for a Treasury bill TBILLPRICE function - Returns the price per \$100 face value for a Treasury bill TBILLYIELD function - Returns the yield for a Treasury bill VDB function - Returns the depreciation of an asset for a specified or partial period by using a declining balance method XIRR function - Returns the internal rate of return for a schedule of cash flows that is not necessarily periodic XNPV function - Returns the net present value for a schedule of cash flows that is not necessarily periodic YIELD function - Returns the yield on a security that pays periodic interest YIELDDISC function - Returns the annual yield for a discounted security; for example, a Treasury bill YIELDMAT function - Returns the annual yield of a security that pays interest at maturity</p>	6
Total		30
Reference Books		

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1	Conrad Carlberg(2011), "Excel for Accountants", Second Edition, CPA911 PUBLISHING.
2	George J. Wright(2023), "EXCEL 2023: The Beginners Guide to Master".
3	L. Murphy Smith, Lawrence C. Smith, and Katherine T. Smith. 2002. "Microsoft Excel for Accounting: Managerial and Cost (1st. ed.)". Prentice Hall Professional Technical Reference.
Web Links	
1. https://www.youtube.com/watch?v=kNaxTNSAtLk	
2. https://www.youtube.com/watch?v=RsDFonVtKGM	
Tutorials :	
1. https://www.computertutoring.co.uk/excel-tutorials/accounts-excel/	
2. Udemmy : https://www.udemy.com/course/financial-accounting-in-excel-new-business/	

சென்னைப் பல்கலைக்கழகம்
University of Madras

Part-IV

அடிப்படைத் தமிழ் - பாடத்திட்டம்

Basic Tamil - Syllabus

2 பருவங்கள் (இரண்டாம் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பருவம் - II (Semester - II)
அடிப்படைத் தமிழ் - II (Basic Tamil - II)

Course Code	Course Name	Category	L	T	P	S	Credit	Ins. Hours	Marks		
									CIA	External	Total
100S2A	அடிப்படைத் தமிழ் - II Basic Tamil - II	Supportive	2		-	-	2	2	25	75	100
Pre-requisite	தமிழ் எழுத்துகளை அறிந்திருத்தலோடு தொடக்க நிலையில் பேசவும் எழுதப் படிக்கவும் தெரிந்திருத்தல்.										SV 2023
Learning Objectives - கற்றல் நோக்கங்கள்											
<ul style="list-style-type: none"> தமிழ்மொழியைத் தொடக்க நிலையில் பேசவும் பிறர் பேசுவதைப் புரிந்துகொள்ளவும் திறன் பெறுதல். தமிழைப் படிக்கவும் எழுதவும் கற்றுக்கொள்ளுதல். பிறமொழி மாணவர்களுக்குத் தமிழ்மொழி யின் சிறப்புகள் , கலை-பண்பாட்டை அறிமுகப்படுத்துதல். தமிழ் இலக்கிய இலக்கண வளங்களின் சிறப்புக ளை அறிதல் . அவற்றுள் சிலவற்றைச் சுவைத்துப் பார்த்தல். தமிழரின் தனித்தன்மைகளை உணரச் செய்தல். 											
Expected Course Outcomes - எதிர்பார்க்கப்படும் கற்றல் அடைவுகள்											
On the successful completion of the course, students will be able to											
இப் பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்											
CO 1	தமிழ்மொழியைப் பேசவும் பிறர் பேசுவதைப் புரிந்துகொள்ளவும் திறன் பெறுதல். தமிழைப் படிக்கவும் எழுதவும் கற்றுக்கொள்வர்.										K1,K2
CO 2	கடிதம், விண்ணப்பம், நிகழ்ச்சிக் குறிப்புகள் எழுதுதல், தகவல் தொடர்புச் சாதனங்களில் தகவல் எழுதுதல் என அன்றாட வாழ்வில் தமிழ்ப் பயன்பாட்டைக் கற்றுக்கொள்வர்.										K1,K3,K4
CO 3	தமிழின் இலக்கிய வளத்தோடு தமிழரின் அறக் கோட்பாடுகளையும் தமிழரின் வரலாற்று-பண்பாட்டுச் செழுமையையும் புரிந்துகொள்வர்.										K1,K2,K4
CO 4	தமிழறிஞர்களையும் படைப்பாளிக ள், அரசியல் தலைவர்கள், சிறந்த ஆளுமைகளைப் பற்றி அறிந்துகொள்வர்.										K4,K5,K6
CO 5	தமிழர் கலை , பண்பாடு, பழக்கவழங்கங்கள், விளையாட்டுகள், விழாக்கள், தமிழரின் தனித்த அடையாளங்கள், சிறப்புகள் ஆகியவற்றை அறிவதோடு, அவரவர் மன்னுருரிய கலைப் பண்பாட்டோடு ஒப்பிட்டுப் புரிந்துகொள்வர்.										K1,K4,K5, K6
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
Unit - I	சொல்லும் பொருளும்										
	<ol style="list-style-type: none"> பெயர்-வேற்றுமை, வினை-காலம், பெயரடை-வினையடை, எதிர்ச்சொற்கள் போன்றவறைக் கொண்டு சிறுசிறு தொடர்கள் பேசவைத்தல், எழுதவைத்தல். பெயர்ப் பலகை, செய்தித்தாள் போன்றவற்றை வாசிக்கவும் பொருள் கூறவும் பயிற்சியளித்தல். உரையாடல் (படங்களைப் பார்த்து, சொற்களைச் சொல்லவைத்தல்/பேசவைத்தல், கேள்விகளுக்குப் பதில் அளித்தல், தலைப்புகள் கொடுத்துப் பேசச் செய்தல். 										

Unit - II	அன்றாட வாழ்வில் தமிழ்ப் பயன்பாடு
	காலைக் கடமைகள், சமையல், உணவுகள், உடல்நலம், வீட்டுப் பொருள்கள், வணிகம், போக்குவரத்து, பயணம் தொடர்பான செயல்பாடுகள் போன்ற அன்றாட நடவடிக்கைகளில் தமிழ்மொழிப் பயன்பாடு.
Unit - III	தமிழ் இலக்கியங்கள் அறிமுகம்
	1. தமிழ் இலக்கியங்கள் அறிமுகம் - இலக்கிய இலக்கண வளங்களின் சிறப்புகள். 2. திருக்குறள், ஆத்திருடி, சங்க இலக்கியம், திரைப் பாடல்கள், நாட்டுப்புறப் பாடல்கள் போன்றவற்றில் கவையிகுந்த பாடல்களை வாசிக்கவைத்தல் பொருளுணர்த்துதல், கற்றவற்றை எழுதச்செய்தல்.
Unit - IV	தமிழ்ப் படைப்பாளர்கள், அறிஞர்கள், ஆளுமைகள், தலைவர்கள்
	1. இலக்கிய-இலக்கணப் படைப்பாளர்கள் (தொல்காப்பியர், திருவள்ளுவர், ஓவையார், கம்பர், பாரதி, பாரதிதாசன், ஜெயகாந்தன், கண்ணதாசன், வைரமுத்து போன்றோர்). 2. அரசியல் தலைவர்கள் (காமராசர், பெரியார், அண்ணா, எம்.ஜி.ஆர். போன்றோர்). 3. திரைப் பிரபலங்கள் (சிவாஜி கணேசன், ரஜினிகாந்த், கமலஹாசன், பாலச்சந்தர், இளையராஜா, சி.பா. பாலகப்பிரமணியம் போன்றோர்). 4. ஆளுமைகள் (வ.உ. சிதம்பரனார், பாவாணர், அப்துல் கலாம், போன்றோர்). மேற்குறித்தோரை அறிமுகப்படுத்துதல். மாணவர்களைப் பேசவைத்தல் /எழுதவைத்தல்.
Unit - V	தமிழர் கலை, பண்பாடு, பழக்க வழங்கல்கள், விளையாட்டுகள், விழாக்கள்
	1. தமிழரின் தனித்த அடையாளங்களும் சிறப்புகளும். 2. கலைகள் (கட்டடம், சிற்பம், ஓவியம், புழங்குபொருள்கள்). 3. நுண்கலைகள் (சிலம்பம், பட்டிமன்றம், வில்லுப்பாட்டு, ஆட்டம், கூத்து போன்றன). 4. விளையாட்டுகள் (குழந்தைகள், சிறுவர், இளைஞர், ஆண்கள், பெண்கள்). 5. விழாக்கள் (குடும்ப விழாக்கள், கோயில் சார்ந்த விழாக்கள், கிராமிய விழாக்கள்). 6. கற்றுலாத் தலங்கள் / வரலாற்றுச் சிறப்புமிக்க இடங்கள். 7. உணவு, உடை, மருத்துவம் இன்னபிற. மேற்குறித்தவற்றை அறிமுகப்படுத்துதல். மாணவர்களைப் பேசவைத்தல் /எழுதவைத்தல்.
Text book (s)	
•	அடிப்படைத் தமிழ்-2 (Basic Tamil-II)
Reference Books / Websites	
•	தமிழில் நாமும் தவறில்லாமல் எழுதலாம் - பொற்கோ, பாரி நிலையம், சென்னை, 2003.
•	www.tamilvu.org/ta/content/சான்றிதழ்
•	www.thamizham.net/kal/ttenglish/cards32-u8.htm
•	www.thamizham.net/kal/ttenglish/index-u8.htm
•	www.ilearntamil.com
•	www.wikihow.com/Learn-Tamil
•	www.ilovelanguages.org/tamil.php
•	www.ling-app.com/learn-tamil
•	www.ilearntamilnow.com
•	www.17-minute-languages.com/en/learn-tamil
•	www.hindustanitongue.com/learn-tamil

•	www.duolingo.com/course/ta/en/Learn-Tamil
•	www.mylanguages.org/learn_tamil.php
•	www.learn101.org/tamil.php
•	www.goethe-verlag.com/book2/EN/ENTA/ENTA002.HTM
•	www.karky.in/payilcourses/index.html
•	www.tamilvu.org/ta/பயனியர்-தமிழ்
•	www.languagetrainers.com/blog/tamil-words/
•	www.thamizham.net/kal/tamil.htm
•	www.worldtamilacademy.com
•	www.outsourcingtranslation.com/resources/phrases/tamil-sentences.php
•	www.ling-app.com/ta/basic-words-in-tamil/
•	www.thirutamil.com/article/20-easy-thirukkural-in-tamil/
•	www.chennaiLibrary.com/avvai/kondraivendan.html
•	www.tamilvu.org/ta/content/புதிய-பாடத்திட்டம்-2022
•	www.tamilvu.org/ta/content/மின்-கற்றலுக்கான-இணையத்தளம்
•	www.ling-app.com/ta/tamil-culture
•	www.caleidoscope.in/art-culture/tamil-nadu-culture-3

Apps

•	www.kaniyantamil.com/best-mobile-apps-tamil-learning/
•	Tamil 101 - Learn to Write
•	https://payil.app/tva/ta/
•	https://tamil-101.en.aptoide.com/app
•	Ling - Learn Tamil Language
•	Tamil by Nemo
•	Learn Tamil Quickly

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2
CLO 1	3	2	3	2	2	3	2	2	2	2	3	3
CLO 2	2	2	2	3	3	2	2	3	3	2	2	2
CLO 3	3	3	3	2	2	3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3	2	2	2	2	3	2
CLO 5	2	2	3	3	2	2	3	3	2	3	3	2

Strong - 3, Medium - 2, Low - 1

சென்னைப் பல்கலைக்கழகம்
University of Madras

Part-IV

வளர்நிலைத் தமிழ் - பாடத்திட்டம்

Advanced Tamil - Syllabus

2 பருவங்கள் (இரண்டாம் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பருவம் - 2 (Semester - 2)
வளர்நிலைத் தமிழ் - II (Advanced Tamil - II)

Course Code	Course Name	Category	L	T	P	S	Credit	Ins. Hours	Marks		
									CIA	External	Total
100S2B	வளர்நிலைத் தமிழ் - II Advanced Tamil - II	Supportive	2	-	-	-	2	2	25	75	100
Pre-requisite	பத்தாம் வகுப்புவரை தமிழை மொழிப்பாடமாகப் படித்திருக்க வேண்டும்.										SV 2023
Learning Objectives - கற்றல் நோக்கங்கள்											
<ul style="list-style-type: none"> • பண்டைத் தமிழ் இலக்கியங்கள் , அவற்றின் சிறப்புகள் மற்றும் பொருள்மைகள் ஆகியன குறித்து அறியச்செய்தல். • காப்பிய இலக்கியங்கள் , பக்தி இலக்கியங்கள் ஆகியவற்றில் காணலாகும் கருத்துக் கருவூலங்களை நுகரச் செய்தல். • உரைநடை இலக்கியத்துள் , கட்டுரை, இலக்கியம் குறித்த அறிமுகத்தை மாணவர்களுக்கு ஏற்படுத்துதல். • பாடத்தின்வழி, பல்வகை இலக்கியங்கள் தோன்றுவதற்கான காரணங்கள் மற்றும் மாற்றம் பெறுவதற்கான காரணங்களை அறியச் செய்தல். • இருவேறு மொழிகளின் இயல்புகளை உணர் த்தி, மொழிபெயர்க்கும் திறனையும் அலுவலகக் கடிதம் எழுதும் பயிற்சியையும் பெறச் செய்தல். 											
Expected Course Outcomes - எதிர்பார்க்கப்படும் கற்றல் அடைவுகள்											
On the successful completion of the course, students will be able to											
இப் பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்.											
CO 1	உரைநடை இலக்கியத்தின் பெருமைகளை உணர்ந்து , அதனை அன்றாட வாழ்வில் பயன்படுத்தும் திறன் பெறுவர்.									K2,K3	
CO 2	பண்டைத் தமிழ் இலக்கியங்கள் காட்டும் சமூக , பண்பாட்டு, வாழ்வியல் முறைகளை அறிந்துகொள்வர்.									K1,K3,K4	
CO 3	காப்பியக் கட்டமைப்புகளை இன்றைய புதினம் , திரைப்படங்கள் ஆகியவற்றுடன் ஒப்பிட்டுக் காணும் அறிவைப் பெறுவர்.									K1,K3,K4	
CO 4	தமிழ் இலக்கிய மரபினையும் மாற்றங்களையும் ஆய்ந்து உணரும் ஆற்றல் பெறுவர்.									K1,K4,K5, K6	
CO 5	மொழிபெயர்ப்புத் திறன் பெறுவதோடு, அன்றாட வாழ்வின் தேவைகளான பல்வகை அலுவலகக் கடிதங்கள் எழுதும் திறன் பெறுவர்.									K4,K5,K6	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
Unit - I	பக்தி இலக்கியமும் சிற்றிலக்கியமும்										
	<ol style="list-style-type: none"> 1. "மண்ணில் நல்லவண்ணம் வாழலாம்" - திருஞான சம்பந்தர் 2. திருவேங்கடமலையில் பிறத்தல் என்னும் தலைப்பில் குலசேகர ஆழ்வார் பாடியுள்ள பாடல்களில் ஏதேனும் ஒன்று. 3. முக்கூடற்பள்ளு இலக்கியத்தில் மூத்த பள்ளி தன் நாட்டுவளம் குறித்துப் பாடியுள்ள பாடல்களில் ஏதேனும் ஒன்று. 										
Unit - II	சங்க இலக்கியம், அற இலக்கியம், காப்பியம்										
	<ol style="list-style-type: none"> 1. "நாடா கொன்றோ காடா கொன்றோ" - ஓவையார். 2. "யாதும் ஊரே" - கணியன் பூங்குன்றனார் - புறநானூறு 3. "நிலத்தினும் பெரிதே", "வேம்பின் பைங்காய்" - குறுந்தொகை. 4. திருக்குறள் - 'பொருள்செயல் வகை' அதிகாரம் 										

	உ) சிலப்பதிகாரம் - வஞ்சிக் காண்டம் - காட்சிக் காதை. ஊ) குண்டலகேசி - "பாளையாம் தன்மை செத்தும்" எனத் தொடங்கும் பாடல்.												
Unit - III	தமிழ் உரைநடை												
	தமிழ் உரைநடைச் சிறப்பையும் தேவையையும் மாணவர்கள் உணரும் வகையில் ஒரு சிறுகதை, ஓர் ஓரங்க நாடகம், ஓர் எளிய கட்டுரைத் தொகுப்பு இவற்றை அறிமுகம் செய்க.												
Unit - IV	தமிழர் பண்பாட்டு வரலாறு												
	தமிழர் பண்பாடு, கலைகள் (நிகழ்த்து கலை, ஓவியம், கட்டடக் கலை போன்றவற்றை அறிமுகம் செய்க.												
Unit - V	மொழிப் பயிற்சி												
	1. மயங்கொலிப் பிழை, குறில்-நெடில், சொற்பிழை, சந்திப்பிழை, தொடர்பு பிழைகளை நீக்கி எழுதப் பயிற்சியளித்தல். 2. கலைச்சொல்லாக்கம் 3. மொழிபெயர்ப்பு - தமிழ்-ஆங்கிலம், ஆங்கிலம்-தமிழ் பகுதிகளை மொழிபெயர்ப்பு செய்யப் பயிற்சியளித்தல். 4. வேலைவேண்டி விண்ணப்பம் எழுதுதல். 5. அலுவலகக் கடிதம். 6. போட்டித் தேர்வுகளுக்கூரிய கண்ணோட்டத்தில் மொழி, இலக்கிய வரலாற்றினைக் கற்பித்தல்.												
Text book (s)													
•													
Reference Books / Websites													
•													
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2	
CLO 1	3	2	3	2	2	3	2	2	2	2	3	3	
CLO 2	2	2	2	3	3	2	2	3	3	2	2	2	
CLO 3	3	3	3	2	2	3	3	2	3	3	3	3	
CLO 4	3	2	3	3	3	3	2	2	2	2	3	2	
CLO 5	2	2	3	3	2	2	3	3	2	3	3	2	
Strong - 3, Medium - 2, Low - 1													

UNIVERSITY OF MADRAS

B.COM. DEGREE PROGRAMME IN BANK MANAGEMENT SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – II SEC – 3 RETAIL MANAGEMENT

(Common to BCom-AF, BM & MM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
145S2B	2				2	2	25	75	100
Unit	Contents							No. of Hours	
I	Overview of Retail Introduction to Retail (Barter System to Trading) - Contribution to GDP -Career Opportunities in Retail - Retail & Entrepreneurship - Retail Formats - SMART Goals							6	
II	Retail Marketing Basic Retail Marketing Concepts - Fundamentals of Pricing - Promotion - Omni Channel Retail Marketing & Distribution - Inventory management							6	
III	Retail Store Operations Store Layout & Design - Visual Merchandising - Point of sale – Customer Handling - Basics in Retail Logistics & Supply Chain Management							6	
IV	Customer Value Management Retail Communication - Personality Grooming - Sales Management - Cross Selling & Up-selling - Customer experience and feedback management - WOW factor in Retail Business - Health and Safety at Workplace - Retail KPI - Team Work & Leadership Skills - Ethics in Retail							6	
V	Latest Trend in Retail Business Latest technological developments in retail Sector - Social Media Marketing - Basic Retail Analytics							6	
Total							30		
Reference Books									
1	Retailing Management, Gibson C Vedamani , Jaico Publishing House								
2	Retail Management,; Suja Nair, Publisher: Himalaya Publishing House								
3	Retailing Management,; Michael Levy, Barton A Weitz and Ajay Pandit, Tata McGraw Hill Publishing								
4	The Art of Retailing, A J Lamba, Tata McGraw Hill Publishing								
Web Links									
https://www.managementstudyguide.com/retail-management.htm https://www.open.edu/openlearn/money-business/business-strategy-studies/retail-marketing/content-section---references https://www.tutorialspoint.com/retail_management/retail_management_useful_resources.htm https://ebooks.lpude.in/management/mba/term_3/DMGT550_RETAIL_MANAGEMENT.pdf									

UNIVERSITY OF MADRAS
B.Com. DEGREE COURSE IN BANK MANAGEMENT
SYLLABUS WITH EFFECT FROM 2020-2021

BBM-DSC08

CORE-VIII: MARKETING OF BANKING SERVICES

Inst.Hrs : 5
Credits : 4

YEAR: II
SEMESTER: III

Objectives

- To make the students understand the concept of role of Banking sector in the services of Banks.
- To enable the students to understand the application of Marketing Principles in Banking Sector.

Out Come:

- The Students will understand the basic concepts of Marketing Principles in Banking Sector and services

UNIT I: Introduction

Marketing concepts and their Application to Banking Industry-Marketing Concepts and elements-Why Marketing?-Special features of Bank Marketing-Product and Service Marketing.

UNIT II: Environmental Banking

Environmental Scanning - Assessment and Management of Competition - Macro and Micro factors influencing the market goods and services - Applicability to Banking - Banking regulation and its impact on Bank marketing strategies - Understanding competition - Identification of competition and their focus - Strategic benefits of Good competition - What makes a good competitor?.

UNIT III: Consumers on Modern Banking

Customer Need Analysis and Customer Care: Customer Focus-Understanding Customer Need - Customer Care - Consumer motivation and Buying behaviour - Perception / behaviour-Other factors affecting buying behaviour-Decision making process-Individual and Organizational-Selective exposure-Selective distortion-and effect on consumer behaviour.

UNIT IV: Marketing & Banking Services

Market Segmentation (banking) - Product Designing - Marketing - Feedback and Review - Purpose and content of product / Market expansion - Mass Marketing and Marketing Segmentation - Definition of Market Segmentation - Characteristics of a Viable Market Segment-BenefitsfromMarketSegmentation-Disadvantages-MarketSegmentation Techniques for personal and corporate customers.

UNIT V: MIR

Market information Research- Definition of Marketing Research and Market Research-Differences - Contributions of Marketing Research to a Bank - Types of data - Primary and Secondary-Management Information System and Marketing Research-Need for situation analysis - Steps involved in the development of a Situation Analysis - objective, strategies and tactics-sources of information for situation analysis.

RECOMMENDED BOOKS:

1. Dawn iacobucci , Anupama Vohra – Marketing Management – CENGAGE, New Delhi.
2. William M.pride , O.C.Ferrell –Principles of marketing - CENGAGE, New Delhi.
3. Atreyee Ganguly , Joyeta Bhadury - Principles of marketing - CENGAGE, New Delhi.

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SYLLABUS WITH EFFECT FROM 2020-2021

REFERENCES

1. Marketing Management by Rajan Saxena
2. Marketing by William J Stanton
3. Principles of Marketing by Philip Kotler
4. Marketing Management by Still and Cundiff
5. Marketing Management by Dr. K. Nirmala Prasad and Sherlaker

E-Resources

www.rbi.org

www.vikalpa.com

www.academia.edu

www.onlinelibrary.wiley.com

www.emeraldinsight.com

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSA3A

ALLIED-III(A): BUSINESS STATISTICS

Common to BCom(A&F), BCom(CS), BCom(BM), BCom(MM),
B.Com(Co-op), BCom(CA) & BCom(ISM)

Inst.Hrs : 6

Credits : 5

YEAR: II

SEMESTER: III

OBJECTIVES

To Facilitate Understanding Relevance and Need Of Statistics in Current Scenario

- To Customize the Importance of Business Statistics for the Commerce Students

UNIT-I Introduction

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

UNIT-II Measures of Central Tendency and Measures of Variation

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

UNIT-III Correlation and Regression Analysis

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

UNIT- IV Time Series

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

UNIT-V Index Numbers

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

SUGGESTED READINGS

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

UNIVERSITY OF MADRAS
U.G. DEGREE COURSE

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

Syllabus with effect from the academic year 2018-2019

(i.e. for batch of candidates admitted to the course from the academic year 2017-18)

Credits: 2

II Year / III/IV Sem.

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.

UNIVERSITY OF MADRAS
U.G. DEGREE COURSE

Unit 6: Environmental Policies & Practices (8 lecturers)

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

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

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

Unit 8 : Field Work (6 lectures)

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

(Equal to 5 Lectures)

Suggested Readings:

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

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U.G. DEGREE COURSE

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

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

BP4-SS008

COMPUTING SKILLS – LEVEL - I

Objective:

The major objective in introducing the course is to impart hands on training to students in Microsoft Office essentials like MS Word, MS Excel and MS Access. The course is 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.

Pre-requisite : NIL

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

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

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

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

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

Note – Unit 2 -5 are to be taught as practical with hands on experience

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

Examinations :

1. Sessional tests could be based on Theory and practical
2. End semester is based on practical examination only

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSC09

CORE-IX: ADVANCED CORPORATE ACCOUNTING
Common to BCom(A&F), BCom(CS), BCom(BM) & BCom(CA)

Inst.Hrs : 6
Credits : 4

YEAR: II
SEMESTER: IV

OBJECTIVES

- To provide the students with an understanding of accounting procedure for corporate restructuring.
- To make the students understand the applications of Accounting Transactions in Corporate Sector.

OUTCOME:

- The students will be able to understand the procedures of corporate restructuring and to prepare the various accounting statements

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.

TEXT BOOK:

- 1.Raj Kumar Sah - Concepts Building Approach to Corporate Accounting - CENGAGE , New Delhi.
- 2.Gupta, R.L.&Radhaswamy,M., Advanced Accounts, Sulthan 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, NewDelhi

WEB RESOURCE:

1. www.accountingcoach.com
2. www.accountingstudyguide.com
3. www.futureaccountant.com
4. www.education.svtuition.org

UNIVERSITY OF MADRAS
B.Com. DEGREE COURSE IN BANK MANAGEMENT
SYLLABUS WITH EFFECT FROM 2020-2021

BBM-DSC10

CORE-X: CUSTOMER RELATIONSHIP MANAGEMENT IN BANKS

Inst.Hrs : 5

Credits : 4

YEAR: II

SEMESTER: IV

COURSE OBJECTIVES

1. To impart skill based knowledge of Customer Relationship Management
2. To understand the concepts and principles of CRM
3. To understand the need and importance of maintaining a good customer relationship
4. To gain knowledge of strategic customer acquisition and retention techniques in CRM
5. To teach the conceptual aspects of service quality

OUTCOME:

- The students will be able to understand the concepts and principles of CRM and the conceptual aspects of service quality

UNIT I Understanding customers:

Goals requiring CRM in Banks-CRM opportunities and challenges in Banks- Customer information Database – Customer Profile Analysis – Customer perception- Expectations analysis – Customer Behavior in relationship perspectives; individual and group customers – Customer life time value – Selection of Profitable customer segments

UNIT II CRM structures:

Elements of CRM – CRM Process – Strategies for Customer acquisition in banks – Retention and Prevention of defection in banks- Models of CRM – CRM road map for business applications in banks- Benefits of CRM to banks.

UNIT III CRM Planning and Implementation:

Strategic CRM planning process – Implementation issues – CRM Tools- Analytical CRM – Operational CRM – Collaborative CRM -Call centre management – Role of CRM Managers – CRM Implementation Road Map- Developing a Relationship Orientation – Customer-centric Marketing Processes – Customer retention plans

UNIT IV Service quality:

Concept of Quality – Meaning and Definition of Service Quality - Factors influencing customer expectations and perceptions – Types of Service Quality – Service Quality Dimensions – Service Quality Gaps – Measuring Service Quality – Service Quality measurement Scales-Quality circles in Banks-Nature and Types of Customer - Customer Service Committees - Talwar, Goiporia. Damodaran Committee and such other committees's recommendations- Customer Service Committee, Customer Day - Complaint Redressed Methods- Copra Forum – Ombudsman.

UNIT V Trends in CRM:

e CRM- CRM Solutions – Data Warehousing – Data mining for CRM – CRM software packages – The Technological Revolution: Relationship Management – Changing Corporate Cultures.

Suggested Readings

1. Alok Kumar et al, (2015), Customer Relationship Management: Concepts and Applications, Biztantra
2. Jim Catheart, (2016), The Eight Competencies of Relationship selling, Macmillan India
3. Peeru H Mohamed and A Sahadevan, (2017), Customer Relationship Management, Vikas Publishing
4. Shainesh, Jagdish, N.Sheth, (2015), Customer Relationships Management Strategic Perspective, Macmillan
5. Zikmund, (2011), Customer Relationship Management, Wiley

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSC11

CORE-XI: FINANCIAL SERVICES

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

Inst.Hrs : 5

Credits : 4

YEAR: II

SEMESTER: IV

OBJECTIVES:

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

OUTCOME:

- On the completion of modules, the students will understand the various financial services.

UNIT I: Introduction

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

UNIT II: Merchant Banking and Public Issue Management

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

UNIT III: Money Market and Stock Exchange

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

UNIT IV: Leasing and Factoring and Securitisation

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

UNIT V: Venture Capital, credit rating and pension Fund

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

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TEXT BOOKS:

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

REFERENCE BOOKS:

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

WEB RESOURCE:

1. www.rbi.org
2. www.sebi.org
3. www.nse.org

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSC12

CORE-XII: INDIRECT TAXATION
Common to BCom(A&F), BCom(CS) & BCom(BM)

Inst.Hrs : 5
Credits : 4

YEAR: II
SEMESTER: IV

OBJECTIVES:

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

OUTCOME:

- The students will be able to understand the concepts of Indirect taxation, types and Assessment procedures.

UNIT – I Introduction

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

UNIT – II GST – Overview & Concepts

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

UNIT – II GST Taxation/ Assessment proceedings

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

UNIT-IV GST Audit

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

UNIT-V Customs duty

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

Recommended Texts

1. Shilpi Sahi – Concepts Building Approaches to Goods and Services Tax (GST), & Customs Law - CENGAGE , New Delhi

SUGGESTED READINGS

1. Sweta Jain GST law and practice Taxmann Publishers, July 2017
2. V.S.Daty – GST- Input Tax Credit- Taxmann Publishers, second edition August 2017
3. C.A. Anurag Pandey- Law and Practice of GST- Sumedha Publication House 2017
4. Dr.Vandana Banger- Beginners- Guide AadhayaPrakashan Publisher 2017
5. Dr.M. Govindarajan- A practical guide send text publishers July 2017

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSA4B

ALLIED-IV(B): INTERNATIONAL ECONOMICS

Common to BCom(A&F) & BCom(BM)

Inst.Hrs : 6

Credits : 5

YEAR: II

SEMESTER: IV

OBJECTIVES:

- To teach the International Economics
- To acquire the knowledge Of Export Import.
- To know about International Economic Organizations and its Functions.

OUT COME:

- Equip the students to have the through knowledge of International Economics.

UNIT I

International Trade – Importance of International Trade, Theories of Foreign Trade:- Theories of Adam Smith, Ricardo, Haberler"sHechsher -Ohlin

UNIT II

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

UNIT III

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

UNIT IV

International Economic Organizations and its Functions IMF, IDA, IFA, IBRD, ADB, UNCTAD, UNIDO

UNIT V

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

RECOMMENDED TEXTS

1. Francis Cherunilam, International Trade and Export Management - Himalaya Publishing House - Mumbai -04.
2. Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) - Pearson Education Asia - Addison Wesley Longman (P) Ltd -Delhi -92.
3. Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company -California.
4. H.G. Mannur, International Economics–Vikas Publishing House (P) Ltd - New Delhi-14.

UNIVERSITY OF MADRAS
U.G. DEGREE COURSE

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

Syllabus with effect from the academic year 2018-2019

(i.e. for batch of candidates admitted to the course from the academic year 2017-18)

Credits: 2

II Year / III/IV Sem.

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.

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Unit 6: Environmental Policies & Practices (8 lecturers)

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

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

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

Unit 8 : Field Work (6 lectures)

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

(Equal to 5 Lectures)

Suggested Readings:

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

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U.G. DEGREE COURSE

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

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

BP4-SS009

COMPUTING SKILLS – LEVEL II

Objective:

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

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

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

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

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

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

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

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

Examinations :

1. Sessional tests could be based on Theory and practical
2. End semester is based on practical examination only

UNIVERSITY OF MADRAS
B.Com. DEGREE COURSE IN BANK MANAGEMENT
SYLLABUS WITH EFFECT FROM 2020-2021

BBM-CSC13

CORE-XIII: COST ACCOUNTING

Common to BCom(MM)

Inst.Hrs : 6

Credits : 4

YEAR: III

SEMESTER: V

OBJECTIVES:

To make the students to know the Process of Accounting for Cost Elements.

- To understand the advantages of Costing to the Stakeholders, Workers, Creditors and the Public.

OUTCOME:

- At the end of the course students will understand the basic elements of costing.

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-Over time-Labour Turnover- Meaning, Causes and Measurement.

UNIT V: Over heads Costing

Overheads-Definition-Classification-Allocation and Apportionment of Overheads - Basis of Allocation-Absorption of Overheads- Preparation of Overheads Distribution Statement- Primary and secondary distribution – Machine Hour Rate-Computation of Machine Hour Rate.

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

RECOMMENDED TEXTS

1. Drury-Management and Cost Accounting with Course Mate, New Delhi : Cengage
2. Jain,S.P & Narang, K.L. ,Cost Accounting, Kalyani Publishers
3. Khanna, B.S. Pandey, I.M-Ahuja, G.K and Arora M.N., Practical Costing, S Chand & Sons

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B.Com. DEGREE COURSE IN BANK MANAGEMENT
SYLLABUS WITH EFFECT FROM 2020-2021

REFERENCE BOOKS:

1. Murthy A & Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt .Ltd .Chennai
2. Reddy, T.S. and Hari Prasad Reddy, Y, Cost Accounting, Margam Publications
3. Prasad, N.K and Prasad, V.K, Cost Accounting, Book Syndicate
4. Saxena and Vashist, Cost Accounting Sultan Chand and Sons, 2014, New Delhi

E-Resources

www.accountinglectures.com

www.accountingcoach.com

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

www.accountingstudyguide.com

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSC14

CORE-XIV: PRACTICAL AUDITING
Common to BCom(A&F), BCom(BM) & BCom(CA)

Inst.Hrs : 6
Credits : 4

YEAR: III
SEMESTER: V

OBJECTIVES:

- To make the students to understand the concept of present day Auditing Practices.
- To enable the students to gain knowledge of various techniques of Auditing.

OUTCOME:

- On the completion of syllabus students will gain in sight of the Auditing practices prevailing in the present scenario.
- Students will understand the general approach of audit in EDP environment.

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

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SYLLABUS WITH EFFECT FROM 2020-2021

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

TEXT BOOKS:

1. Auditing, D.P. Jain Konark Publishers Pvt. Ltd.
2. Auditing, Principles and Practice, Ravinder Kumar and Virender Sharma, Eastern Economy Edition.

REFERENCE BOOKS:

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

WEB RESOURCE:

1. http://www.osbornebooksshop.co.uk/p/auditing_tutorial
2. www.mu.ac.in
3. www.learnthat.com

UNIVERSITY OF MADRAS
B.Com. DEGREE COURSE IN BANK MANAGEMENT
SYLLABUS WITH EFFECT FROM 2020-2021

BBM-DSC15

CORE-XV: INTERNATIONAL BANKING

Inst.Hrs : 6
Credits : 4

YEAR: III
SEMESTER: V

Objectives

- To make the students understand the concept of International Banking structure.
- To Highlight the role of Foreign Exchange Market and its Management.

Outcome

- The students will be able to understand the concepts of International Banking structure and the role of Foreign Exchange Market and its Management.

UNIT I: Introduction

International Banking Vis-à-vis Domestic Banking-Foreign Trade Financing - International Financial Transactions : Lending and Borrowing across borders.

UNIT II: Foreign Exchange Market

Rate and Currency – Exchange rate determination under Fixed Exchange Rate and Floating Exchange Rate regimes- Determination of Exchange Rates :Spot and Forward- Basic Exchange Arithmetic-Forward Cover and Hedging.

UNIT III: International Financial Institutions

Definition-Functions-WorldBank-IMF-AsianDevelopmentBank-InternationalFinancial Corporation - International Development Association.

UNIT IV: Sources of Exchange

Sources of Foreign Exchange – Export Earnings – Invisible Export Earnings – Role of NRI Remittances - Foreign Direct Investment - Foreign Institutional Investment - External Commercial Borrowings – Global Depository Receipts – Off shore Borrowings.

UNIT V: Exchange Management

Foreign Exchange Management – Composition of Foreign Exchange Reserves :Foreign Currencies-Gold and SDR – Current Account Convertibility – Capital Account Convertibility and Precautions.

SUGGESTED READINGS

1. Indian Institute of Bankers, International Banking, IIB
2. Indian Institute of Bankers, International Corporate Finance, IIB
3. Frederic S.Mishkin,“Understanding Financial Crisis, A Developing Country Perspective”, In, Michael Bruno, ed. Annual World Bank Conference on Development Economics”,1996.
4. Indian Institute of Bankers Introduction to Foreign Trade, Foreign Exchange Risk Management, IIB
5. Gurusamy,GlobalFinancialInstitutions,VijayNicoleImprints,Chennai,2015

E-RESOURCES

www.money.howstuffworks.com
www.ibfed.org
www.fdic.gov
www.saintluciaifc.com

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSC16

CORE-XVI: FINANCIAL MANAGEMENT
Common to BCom(A&F), BCom(BM) & BCom(CA)

Inst.Hrs : 5
Credits : 4

YEAR: III
SEMESTER: V

OBJECTIVES

- To impart the basics of Financial Management for the benefit of Commerce students.
- To enable the students to know the concepts of the Investment, Financing and Working Capital.

OUTCOME:

- At the end of syllabus students will understand the basics of financial management, investing, financing and dividend decisions.

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.

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SYLLABUS WITH EFFECT FROM 2020-2021

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,FinancialManagement, VijayNicoleImprintsPvt.Ltd.Chennai
4. Murthy A, Financial Management, Margam Publications, Chennai

WEB RESOURCE

www.cpdwise.com

www.simplilearn.com

www.findtutorials.com

www.studyfinance.com

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSE1A

ELECTIVE-I(A): INCOMETAX LAW AND PRACTICE-I

Common to BCom(A&F) as Core, BCom(CS) as Core,
BCom(BM), BCom(CA) & BCom(ISM)

Inst.Hrs : 6

Credits : Elective 5 / Core 4

YEAR: III

SEMESTER: V

OBJECTIVES:

- To provide a detailed understanding of the various provisions of I.T. Act.
- To enable the students to about the Assessment Procedures and Tax Planning.

Outcome:

- The students will understand the concepts of Income tax, Types of filing and computation of tax from various head.

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.

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

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

TEXT BOOKS:

1. Naveen Mittal – Principles of Income Tax Law & Practice – Cengage New Delhi
2. T. Srinivasan – Income Tax & Practice – Vijay Nicole Imprints Private Limited, Chennai
3. Vinod, K. Singhania, Students Guide to Income Tax, Taxman Publications Pvt. Ltd.
4. Mehrotra- Income Tax Law & Accounts, Goyal, Sathiya Bhavan Publications.

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

WEB REFERENCE:

1. www.incometaxindia.gov.in
2. www.incometaxindiaefiling.gov.in
3. www.onlineservices.tin.egov-nsdl.com
4. www.cleartax.in

UNIVERSITY OF MADRAS
U.G. DEGREE COURSE

PART – IV - VALUE EDUCATION

Common for all U.G. & Five Year Integrated Courses
(Effective from the Academic Year 2012 – 2013)

SYLLABUS

CREDITS: 2

III YEAR / V SEM

Objective: Value are socially accepted norms to evaluate objects, persons and situations that form part and parcel of sociality. A value system is a set of consistent values and measures. Knowledge of the values are inculcated through education. It contributes in forming true human being, who are able to face life and make it meaningful. There are different kinds of values like, ethical or moral values, doctrinal or ideological values, social values and aesthetic values. Values can be defined as broad preferences concerning appropriate courses of action or outcomes. As such, values reflect a person's sense of right and wrong or what "ought" to be. There are representative values like, "Equal rights for all", "Excellence deserves admiration", "People should be treated with respect and dignity". Values tend to influence attitudes and behavior and help to solve common human problems. Values are related to the norms of a culture.

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

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

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

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

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

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U.G. DEGREE COURSE

Books for Reference :

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

UNIVERSITY OF MADRAS
B.Com. DEGREE COURSE IN BANK MANAGEMENT
SYLLABUS WITH EFFECT FROM 2020-2021

BBM-DSC17

CORE-XVII: TECHNOLOGY IN BANKING

Inst.Hrs : 6

Credits : 4

YEAR: III

SEMESTER: VI

Objectives

- To make the students understand the concept of application of Technology in Banking Sector.
- To expose the students to learn the role of Technology in Banking Sector.

OUTCOME

- The students will be able to understand the concepts of application of Technology in Banking Sector.

UNIT I: Introduction

Different approaches to Banking Computerization – historical perspective – technology adoption in banks : Rangarajan Committee I & II – Saraf Committee, Narasimhan Committee and Vasudevan Committee – CVO directives – RBI initiatives - WAN, LAN, VSAT, Networking system – Single Window Concept – Bank branch network applications – Intranet – internet – other services – corporate internet – Any where Banking – Any time Banking-Home Banking-Internet Banking-Online enquiry and update facilities - PIN-ATM Card-Debit Card-Smart Card-Credit Card.

UNIT II: Electronic Banking

Meaning - Services - e-banking and Financial services - Initiatives - Opportunities - Internet banking - Meaning - Internet banking Vs Traditional banking - Services - Drawbacks - Frauds in Internet banking. Core banking solutions (CBS) - Mobile banking - Meaning - Features - Services - Security issues - Electronic Mobile Wallets. ATM - Evolution - Concept - Features - Types - Mechanism - Functions. Electronic money - Meaning - Categories - Merits of e-money - Electronic Funds Transfer (EFT) system - Meaning - Steps - Benefits. Signature storage and Display by Electronic Means-Document Handling System and Document Storage and Retrieval System.

UNIT III: Electronic Banking Services

E – Payments and settlements – payment gateways - Electronic Fund Transfer - SWIFT - Electronic Clearing System - Debit and Credit Clearing RBI-Netdata-Net Bank wire.

UNIT IV: Technology in Bank

Impact of Technology on its employees - Customer services - Management control.

UNIT V: Modern Technology in Banking

Protecting - Confidentiality and Secrecy of Data - Cyber laws and its implications: information technology Act 2000 – legal frame work – preamble – salient provisions – exceptions – other statues of relevance – the Prevention of Money Laundering Act (PMLA), 2002 – payments and settlements systems Act, 2007 – RBI guidelines.

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B.Com. DEGREE COURSE IN BANK MANAGEMENT
SYLLABUS WITH EFFECT FROM 2020-2021

SUGGESTED READINGS

1. Electronic Banking and Information Technology, IIB
2. Naidu C.A.S, Information Technology in Indian Commercial Banks NIBM, Pune
3. Revell. T.R.S., Technology and Banks NIBM, Pune
4. Sanden, Donald H, Computers Today, McGraw-Hill
5. Tanenbaum ,Andrew S, Computer Networks, Prentice, Hall Publication

E-RESOURCES

www.rbi.org
www.idrft.ac.in
www.dnb.co.in
www.bankingtech.com

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSC18

CORE-XVIII: MANAGEMENT ACCOUNTING

Common to BCom(A&F), BCom(CS), BCom(BM),
BCom(MM), BCom(CA) & BCom(ISM)

Inst.Hrs : 6

Credits : 4

YEAR: III

SEMESTER: VI

OBJECTIVES

- To enable the students to get knowledge about the various techniques of Management Principles.
- To make the students to get practical skill in solving management problems.

OUTCOME:

- Understand the primary purpose of management accounting namely financial statement analysis and budgetary control
- Develop and apply budget for planning and controlling purpose.

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.

UNITV: Budgetary Control & Marginal Costing

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

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

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B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

TEXT BOOK:

1. Rajiv Kumar Goel , Ishaan Goel – Concepts Building Approach to management Accounting –CENGAGE New Delhi
2. Drury – Management and Cost Accounting with CourseMate
3. Maheswari,S.N.,Management Accounting, Sultan Chand & Sons

REFERENCE BOOKS:

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

WEB REFERENCE:

1. www.accountingcoach.com
2. www.accountingstudyguide.com
3. www.futureaccountant.com
4. www.thestudentcpa.com

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSC19

CORE-XIX: ENTREPRENEURIAL DEVELOPMENT

Common to BCom(A&F) as Elective, BCom(CS),
BCom(BM), BCom(MM) & BCom(ISM)

Inst.Hrs : 6
Credits : Core 4 / Elective 5

YEAR: III
SEMESTER: VI

Course Objectives:

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

OUTCOME

- On completion of syllabus student will understand on the basic concepts of entrepreneurship and business opportunities to familiars with knowledge about business and project reports for starting a new ventures on team based.

UNIT I: Entrepreneurship

Entrepreneur : Meaning of entrepreneurship – Types of Entrepreneurship – Traits of entrepreneurship – Factors promoting entrepreneurship- Barriers to entrepreneurship- the entrepreneurial culture- Stages in entrepreneurial process – Women entrepreneurship and economic development- SHG.

UNIT II: Developing Successful Business Ideas

Recognizing opportunities – trend analysis – generating ideas – Brainstorming, Focus Groups, Surveys, Customer advisory boards, Day in the life research – Encouraging focal point for ideas and creativity at a firm level-Protecting ideas from being lost or stolen – Patents and IPR.

UNIT III: Opportunity Identification and Evaluation

Opportunity identification and product/service selection – Generation and screening the project ideas – Market analysis, Technical analysis, Cost benefit analysis and network analysis- Project formulation – Assessment of project feasibility- Dealing with basic and initial problems of setting up of Enterprises.

UNIT IV: Business Planning Process

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

UNIT V: Funding

Sources of Finance- Venture capital- Venture capital process- Business angles- Commercial banks- Government Grants and Schemes.

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B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

TEXT BOOKS:

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

REFERENCE BOOKS:

1. Barringer, B., Entrepreneurship: Successfully Launching New Ventures, 3rd Edition, Pearson, 2011.
2. Bessant, J., and Tidd, J., Innovation and Entrepreneurship, 2nd Edition, John Wiley & Sons, 2011.
3. Desai, V., Small Scale Industries and Entrepreneurship, Himalaya Publishing House, 2011.
4. Donald, F.K., Entrepreneurship- Theory, Process and Practice, 9th Edition, Cengage Learning, 2014.
5. Hirsch, R.D., Peters, M. and Shepherd, D., Entrepreneurship, 6th Edition, Tata McGraw-Hill Education Pvt.Ltd., 2006.
6. Mathew, J.M., Entrepreneurship Theory at Cross Roads: Paradigms and Praxis, 2nd Edition, Dream Tech, 2006.
7. Morse, E., and Mitchell, R., Cases in Entrepreneurship: The Venture Creation Process, Sage South Asia, 2008.
8. Nagendra and Manjunath, V.S., Entrepreneurship and Management, Pearson, 2010.
9. Reddy, N., Entrepreneurship: Text and Cases, Cengage Learning, 2010.
10. Roy, R., Entrepreneurship, 2nd Edition, Oxford University Press, 2011.
11. Stokes, D., and Wilson, N., Small Business Management and entrepreneurship, 6th Edition, Cengage Learning, 2010.

E-RESOURCES:

1. <http://inventors.about.com/od/entrepreneur/>
2. <http://learnthat.com/tag/entrepreneurship/>
3. www.managementstudyguide.com
4. www.quintcareers.com
5. www.entrepreneur.com

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSE2A

ELECTIVE-II(A): INCOMETAX LAW AND PRACTICE-II

Common to BCom(A&F) as Core, BCom(CS) as Core,
BCom(BM), BCom(CA) & BCom(ISM)

Inst.Hrs : 6

Credits : Elective 5 / Core 4

YEAR: III

SEMESTER: VI

OBJECTIVES

To help the students to understand the relevance and significance of Tax.

- To facilitate the students in understanding the various Provisions I.T. Act.

OUTCOME:

- The students will understand the procedure for computing taxable income from different heads, clubbing of income, Setoff and carry forward of losses and Deductions applicable to an individual.

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.

TEXT BOOKS:

1. Naveen Mittal – Principles of Income Tax Law & Practice – Cengage New Delhi
2. T. Srinivasan – Income Tax & Practice – Vijay Nicole Imprints Private Limited , Chennai

UNIVERSITY OF MADRAS
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SYLLABUS WITH EFFECT FROM 2020-2021

REFERENCE BOOKS:

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

WEB RESOURCE:

1. www.incometaxindia.gov.in
2. www.incometaxindiaefiling.gov.in
3. www.onlineservices.tin.egov-nsdl.com
4. www.clartax.in

UNIVERSITY OF MADRAS
B.Com. DEGREE COURSE IN BANK MANAGEMENT
SYLLABUS WITH EFFECT FROM 2020-2021

BBM-DSE3A

ELECTIVE-III(A): CREDIT & RISK MANAGEMENT IN BANKING

Inst.Hrs : 6

Credits : 5

YEAR: III

SEMESTER: VI

Objectives

1. To expose the students to learn the concept of Credit and Risk Management.
2. To enable the students to know the process of Credit and Risk Management.

OUTCOME

- The students will be able to understand the concepts and process of Credit and Risks Management

UNIT I: Introduction

Bank Credit – Basic Principles and Approach – Three C's- Purpose of lending - Security aspects / Business Experience / Management – Market – Purpose Trading - Manufacturing Service, Agriculture, Personal - Security: Primary- Collateral - Stock, Machinery, Land and Building - Guarantee - Different types of Mortgages – Management / Experience: Business Experience- Technical Qualification-Professional Management –Market :Local National-Global-Types of Credit-Demand Loan- Cash Credit- Overdraft-Term Loan Basic Characteristics and difference between the four-Legal and Regulatory Aspect- Legal Documents - Loan Documents - RBI Directives - Various Committees - Tandon- Chore, Nayak and such other Committees – Brief details.

UNIT II: Lending Policy

Lending to Different Customers - Individuals - Partnership - Limited companies – Trust Association-Legal aspects-Documents to be called for.

UNIT III: Loans & Disbursement

Loan Processing - Sanctioning - Monitoring - Recovering Commercial Loans Activity Based)- Government Sponsored Loans (mostly agricultural, Rural and Weaker section)- Trading: small - Retail - Wholesale - Chain / Supermarket - Manufacturing: Industrial Advances-ServiceTransport-Telecommunication-Hospital-Hotel.Infrastructure:Power- Petrol - Port - Agriculture: Crop - Plantation - Well - Motor Pump set - Tractor etc. Miscellaneous:Self-Employed.Businessloan(BorrowerBased)-SmallBusiness:Self Employed-Transport-Trade-Hotel- Others-Approach-Assessment-Supervision- Recovery Medium and Large Scale: Small Scale Industries - Corporate - Approach - Assessment-Sanction-Disbursement-FollowUp-RecoveryAgriculture:Small,Medium and Big Farmers – Short term and Medium term Loans-Corporate Borrowers .Government sponsored: Priority Sector lending – Lead Bank Scheme-Government sponsored loan to Weaker section-Subsidy.

UNIVERSITY OF MADRAS
B.Com. DEGREE COURSE IN BANK MANAGEMENT
SYLLABUS WITH EFFECT FROM 2020-2021

UNIT IV: Project Finance

Corporate Finance - Project Finance - Appraisal - Assessment - Documentation - Disbursement- Monitoring-FollowUp-Review-CreationofCharge-AnalysisofBalance sheet - Profit and Loss account - Cash flow and Fund flow working - Project approach

UNIT V: N.P.A.

NPA- Causes and Remedial Measures - Management of NPA's - Debt Recovery Tribunals
- Asset Reconstruction Fund.-SARFAESI Act 2002-Reserve Bank of India - Master Circulars related to NPA.

Suggested Readings

1. Indian Institute of Bankers, Indian Financial System and Commercial Banking, IIB
2. Indian Institute of Bankers, Special and preferred sector Finance IIB
3. Indian Institute of Bankers, Management and Accounting and Financial Management, IIB
4. Prudential Accounting Norms and Audit of Banks, Naganatham. M. and Jayaraman.
5. Annual Reports of RBI

E-Resources

www.federalreserve.gov
www.kpmg.com
www.bis.org
www.counterpartyriskmanagement.org

ASSESSMENT NORMS

SEMINARS:

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

EVALUATION STANDARDS FOR SEMINAR:

S.NO	CRITERIA	MAX. MARKS (5 marks)
1	Quality of notes collected for the topic	1
2	Presentation skill	1
3	Fluency of language & Vocabulary usage	1
4	Interacting skills & body language	1
5	Tools used to present	1

ASSIGNMENTS:

Assignments are given at both individual as well as group level. Assignments are given not only on topics from the syllabus but also related topics with latest developments in the respective fields. Assignments help students to awaken their creativity skills and help them to practice as well as enhance their knowledge of the subject.

EVALUATION STANDARDS FOR ASSIGNMENTS:

S.NO	CRITERIA	MAX. MARKS (5 marks)
1	Quality of notes collected for the topic	1
2	Presentation	1
3	Quality and variety of sources referred	1
4	Vocabulary usage	1
5	Originality of work	1


HEAD OF THE DEPARTMENT




PRINCIPAL

PRINCIPAL
ANNA ADARSH COLLEGE FOR WOMEN
ANNA NAGAR, CHENNAI-600 040

ASSESSMENT

MARKS FOR INTERNAL AND END SEMESTER EXAMINATIONS

CATEGORY	THEORY
Internal Assessment	25
End semester (University) Examination	75

PROCEDURE FOR AWARDING INTERNAL MARKS

COURSE	PARTICULARS	MARKS
Theory Papers	Tests (2 out of 3)	10
	Attendance	05
	Seminars	05
	Assignments	05
	TOTAL	25

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HEAD OF THE DEPARTMENT



R. Hanthi
PRINCIPAL

PRINCIPAL
ANNA ADARSH COLLEGE FOR WOMEN
ANNA NAGAR, CHENNAI-600 040

ANNA ADARSH COLLEGE FOR WOMEN

DEPARTMENT OF BANK MANAGEMENT – SHIFT II

COURSE HANDOUT

ACADEMIC YEAR 2023 – 2024

ANNA ADARSH COLLEGE FOR WOMEN
DEPARTMENT OF BANK MANAGEMENT
LIST OF STAFF

1. Dr. J. Sankari, M.Com., M.phil., MFM., MBA., Ph.D, NET, Assistant professor & Head of the Department
2. Ms. Aparna Shashivarnam, M.Com., NET, Assistastaff detailsnt professor
3. Ms. Subiksha.R, M.Com., NET, Assistant professor
4. Dr. G.Abarna, M.Com., M.Phil., Ph.D., Assistant professor
5. Dr. K. Anitha, M.A., M.Phil, SET., Ph.D., Assistant professor



University of Madras

Chepauk, Chennai 600 005

[Est.1857, State University, NAAC 'A' Grade, CGPA 3.32, NIRF2019 Rank: 20]

website: www.unom.ac.in, Tel.:044-25399561

Undergraduate Programme in Commerce

Curriculum and Syllabus for

B.Com. (Bank Management)

(With effect from the Academic Year 2023-24)

JUNE 2023

Note: The Board of Studies in Commerce (UG) designed the syllabus as per Common Model Syllabus provided by TANSCHÉ based on Learning Outcome based Curriculum Framework (LOCF) as prescribed by the UGC.

PROGRAMME OBJECTIVE: B.COM. BANK MANAGEMENT

This Programme provides ample exposure to courses from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in industry, promotes the growth of their professional career, entrepreneurship and a key contributor to the economic development of the country.

- This course aims at enabling the students to understand and to contribute to the strategic operational policies and practices of commercial bank management in a competitive environment.
- This course prepares the students to take up various positions in the banking industry and financial services industry. The course is also a stepping stone for students aspiring to undertake higher education in Commerce, Banking, Management, etc.
- A general framework for bank valuation provides the background for a discussion of value-based bank management, covering topics including the drivers of bank value, a detailed examination of deposit and loan pricing and to risk management in banking.

LEARNING OUTCOMES – BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME	
Programme:	B.COM BANK MANAGEMENT
Programme Code:	
Duration:	3 Years (UG)
Programme Outcomes:	<p>PO1: Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more Disciplines that form a part of an Undergraduate Programme of Study</p> <p>PO2: Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicative with others using appropriate media: confidently share one’s views and express herself / himself; demonstrate the ability to listen carefully, read and write analytically and present complex information in a clear and concise manner to different groups.</p> <p>PO3: Critical Thinking: Capability to apply analytic thought to the body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.</p> <p>PO4: Problem Solving: Capacity to extrapolate from what one has learnt and apply their competencies to solve different kinds of non- familiar problems, rather than replicate curriculum content knowledge; and apply one’s learning to real life situations.</p> <p>PO5: Analytical Reasoning: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the</p>

arguments of others; analyse and synthesize data from the variety of sources; draw valid conclusion and support them with evidence and examples and addressing opposing viewpoints.

PO6: Research- related skill: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating, Ability to recognise cause and effect relationships, define problems, formulate hypothesis, analyse and interpret and draw conclusions from data, establish hypothesis, predict cause and effect relationships, execute and report the results of an experiment or investigation.

PO7: Co-operation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of the team.

PO8: Scientific reasoning: Ability to analyse, interpret and draw conclusions from quantitative or qualitative data: and critically evaluate ideas, evidence and experiences from an open minded and reasoned perspective.

PO9: Reflective thinking: Critical sensibility to lived experiences, with self-awareness and reflexivity of both self and society.

PO10: Information/Digital Literacy: Capability to use ICT in variety of learning situations, demonstrate ability to access, evaluate and use a variety of relevant information sources, and use appropriate software for analysis of data.

PO11: Self- directed learning: ability to work independently, identify appropriate resources required for a project and manage a project through to completion.

PO12: Multicultural competence: Posse's knowledge of values and belief of multiple cultures and global perspective: and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.

PO13: Moral and Ethical awareness /reasoning: Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issue's related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarist, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.

PO14: Leadership readiness/qualities: Capability for mapping out the task of the team or an organisation, and setting direction, formulating and inspiring vision, building a team who can help

	<p>achieve the vision, motivating and inspiring team members to engage with that vision and using management skill to guide people to the right destination in a smooth and efficient way.</p> <p>PO15: Life Long Learning: Ability to acquire knowledge and skills, including “learning how to learn”, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives and adapting to changing trades and demands of workplace through knowledge/skill development/reskilling.</p>
<p>Programme Specific Outcomes:</p>	<p>PSO1 – Placement: To prepare the students who will demonstrate respectful engagement with others’ ideas, behaviours, beliefs and apply diverse frames of reference to decisions and action. Further the students are encouraged with add-on value based and job-oriented courses which ensure them to sustain in the organisation level.</p> <p>PSO2 – Contribution to Business World: Apply theoretical concepts to business practices to produce employable, ethical, and innovative professionals to sustain in the dynamic business world.</p> <p>PSO3 – Contribution to the Society: To contribute to the development of the society by collaborating with stakeholders for mutual benefit. Become acquainted with commercial knowledge and soft skill to react in the most appropriate way when faced with challenges in the society.</p>

B.COM. - BANK MANAGEMENT

FIRST YEAR - FIRST SEMESTER

Part	Course Code	Title of the Course	Credits	Hours	Marks		
					Internal	External	Total
Part I	----	Language I	3	6	25	75	100
Part II	100L1Z	English I	3	6	25	75	100
Part III	145C1A	Core Paper I – Financial Accounting I	5	5	25	75	100
	145C1B	Core Paper II - Principles of Management	5	5	25	75	100
	145E1A	Elective I- Business Communication	3	4	25	75	100
	145E1B	Elective I - Business Environment			25	75	100
	145E1C	Elective I – Business Economics			25	75	100
Part IV	145S1A	SEC – 1 - MS Office for Commerce *	2	2	40	60	100
	100L1L	Basic Tamil-I (Other Language Students) *	2	2	25	75	100
	100L1M	Advanced Tamil-I (Other Language Students) *					
	145B1A	Foundation Course FC- Professional Ethics	2	2	40	60	100
TOTAL			23	30			

*** PART-IV: SEC-1 / Basic Tamil / Advanced Tamil (Any one)**

1. Students who have studied Tamil upto XII STD and also have taken Tamil in Part I shall take SEC-I
2. Students who have **not** studied Tamil upto XII STD and have taken any Language other than Tamil in Part-I shall take **Basic Tamil** comprising of Two Courses (level will be at 6th Std.).
3. Students who have studied Tamil upto XII STD and have taken any Language other than Tamil in Part-I shall take **Advanced Tamil** comprising of Two Courses.

FIRST YEAR - SECOND SEMESTER

Part	Course Code	Title of the Course	Credits	Hours	Marks		
					Internal	External	Total
Part I	----	Language II	3	6	25	75	100
Part II	100L2Z	English II	3	6	25	75	100
Part III	145C2A	Core Paper III – Financial Accounting II	5	5	25	75	100
	145C2B	Core Paper IV- Business Law	5	5	25	75	100
	145E2A	Elective II – Banking Management	3	4	25	75	100
	145E2B	Elective II – Insurance and Risk Management					
	145E2C	Elective II – Indian Economic Development					
Part IV	145S2A	SEC – 2 - Accounting using Excel	2	2	40	60	100
	100L2L	Basic Tamil-II (Other Language Students) *	2	2	25	75	100
	100L2M	Advanced Tamil-II (Other Language Students) *					
	145S2B	SEC – 3 - Retail Management	2	2	25	75	100
TOTAL			23	30			

SECOND YEAR - THIRD SEMESTER

Part	Course Code	Title of the Course	Credits	Hours	Marks		
					Internal	External	Total
Part I	----	Language III	3	6	25	75	100
Part II	200L3Z	English III	3	6	25	75	100
Part III	245C3A	Core Paper V- Corporate Accounting I	5	5	25	75	100
	245C3B	Core Paper VI – Company Law	5	5	25	75	100
	245E3A	Elective III – E - Banking	3	4	25	75	100
	245E3B	Elective III – Business Mathematics & Statistics					
245E3C	Elective III – Technology in Banking						
Part IV	245S3A	SEC – 4 Basics of Entrepreneurship	1	1	25	75	100
	245S3B	SEC – 5 Website Designing	2	2	40	60	100
	---	Environmental Studies	-	1	—	—	—
TOTAL			22	30			

SECOND YEAR - FOURTH SEMESTER

Part	Course Code	Title of the Course	Credits	Hours	Marks		
					Internal	External	Total
Part I	----	Language IV	3	6	25	75	100
Part II	200L4Z	English IV	3	6	25	75	100
Part III	245C4A	Core Paper VII –Corporate Accounting II	5	5	25	75	100
	245C4B	Core Paper VIII –Principles of Marketing	5	5	25	75	100
	245E4A	Elective IV– Customer Relationship Management in Banks	3	3	25	75	100
	245E4B	Elective IV– Rural Banking					
245E4C	Elective IV-Marketing of Banking Services						
Part IV	245S4A	SEC – 6 Cash accounting and operating cycle	2	2	25	75	100
	245S4B	SEC – 7 Fin Tech	2	2	40	60	100
	245V4A	Environmental Studies (EVS)	2	1	—	—	—
TOTAL					25	30	—

THIRD YEAR - FIFTH SEMESTER

Part	Course Code	Title of the Course	Credits	Hours	Marks		
					Internal	External	Total
Part III	345C5A	Core Paper IX – Cost Accounting - I	4	5	25	75	100
	345C5B	Core Paper X – Banking Law & Practice	4	5	25	75	100
	345C5C	Core Paper XI – Income Tax Law and Practice I	4	5	25	75	100
	345C5D	Core Paper XII – Auditing and Corporate Governance	4	5	25	75	100
	345E5A	Discipline Specific Elective 1/2 - Financial Management	3	4	25	75	100
	345E5B	Indirect Taxation					
Part IV	345E5C	Discipline Specific Elective 3/4 – Credit and Risk Management in Banks	3	4	25	75	100
	345E5D	Retail Banking					
Part IV	345V5A	Value Education	2	2	25	75	100
	345V5B	Summer Internship / Industrial Training	2	-	25	75	100
TOTAL			26	30			

THIRD YEAR - SIXTH SEMESTER

Part	Course Code	Title of the Course	Credits	Hours	Marks		
					Internal	External	Total
Part III	345C6A	Core Paper XIII – Costing Accounting II	4	6	25	75	100
	345C6B	Core Paper XIV-Management Accounting	4	6	25	75	100
	345C6C	Core Paper XV-Income Tax Law and Practice II	4	6	25	75	100
	345E6A	Discipline Specific Elective 5/6- International Banking & FOREX Management	3	5	25	75	100
	345E6B	Computer Application in Business	3	5	60	40	100
	345E6C	Discipline Specific Elective 7/8 – Treasury Management	3	5	25	75	100
	345E6D	Basics of MS Excel	3	5	40	60	100
Part IV	345V6A	Professional Competency Skill Enhancement Course SE - General awareness for Competitive Examination	2	2	25	75	100
Part V	345V6B	Extension Activity	1	-	-	-	-
TOTAL			21	30	-	-	-
GRAND TOTAL			140	180			

சென்னைப் பல்கலைக்கழகம்
University of Madras

Part-I

பொதுத் தமிழ் - பாடத்திட்டம்

General Tamil - Syllabus

4 பருவங்கள் (முதல் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பொதுத்தமிழ்-1

தமிழ் இலக்கிய வரலாறு -1

முதலாம் ஆண்டு – முதற் பருவம்

Course Code	Course Name	category	L	T	P	S	Credits	Ins.Hrs	CIA	Externa	Total
100L1AU	பொதுத்தமிழ் -1 தமிழ் இலக்கிய வரலாறு -1	Supportive	Y	-	-	-	3	6	25	75	100

Learning Objectives

- முதலாமாண்டுப் பட்ட வகுப்பு மாணவர்களுக்குத் தமிழ் மொழி இலக்கியங்களை அறிமுகம் செய்தல்
- தமிழ் இலக்கியப் போக்குகளையும், இலக்கணங்களையும் மாணவர் அறியுமாறு செய்து அவர்களின் படைப்பாற்றலைத் தூண்டுதல்
- தமிழ் இலக்கியம் சார்ந்த போட்டித் தேர்வுகளுக்கு ஏற்ப கற்பித்தல் நடைமுறைகளை மேற்கொள்ளுதல்

Expected Course Outcomes

On the Successful completion of the Course, Students will be able to

இப்பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்

CO 1	சங்க இலக்கியத்தில் காணப்பெறும் வாழ்வியல் சிந்தனைகளை அறிந்து கொள்வர்	K4
CO 2	அற இலக்கியம் மற்றும் தமிழ் காப்பியங்களின்வழி வாழ்வியல் சிந்தனையைப் பெறுவர்	K5, K6
CO 3	பக்தி இலக்கியங்களைக் கற்பதன் மூலம் பக்தி நெறியினையும், பகுத்தறிவு இலக்கியங்களைக் கற்பதன் வழி நல்லிணக்கத்தையும் தெரிந்து பின்பற்றுவர்	K3
CO 4	மொழியறிவோடு சிந்தனைத்திறனைப் பெறுவர்	K3
CO 5	மொழிப்பயிற்சிக்குத் தேவையான இலக்கணங்களைக் கற்பர்.	K2

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

அலகு-1 | தமிழ் இலக்கிய, இலக்கண வரலாறு அறிமுகம்.

1. இலக்கணம்;

அ.தொல்காப்பியம், இறையனார் களவியல் உரை , நம்பியகப் பொருள், புறப்பொருள் வெண்பா மாலை, நன்னூல், தண்டியலங்காரம், யாப்பருங்கலக்காரிகை நூல்கள்

ஆ.மொழிப் பயிற்சி- ஒற்றுப்பிழை தவிர்த்தல்

- வல்லினம் மிகும் இடங்கள்
- வல்லினம் மிகா இடங்கள்

- ஈரொற்று வரும் இடங்கள்
- ஒரு, ஓர் வரும் இடங்கள்
- அது, அஃது வரும் இடங்கள்
- தான், தாம் வரும் இடங்கள்

பயிற்சி : வல்லினம் மிகும் இடங்கள், மிகா இடங்கள் தவறாக வரும்வகையில் ஒரு பத்தி கொடுத்து ஒற்றுப் பிழை திருத்தி எழுதச் செய்தல்.

2. சங்க இலக்கியம் - எட்டுத்தொகை, பத்துப்பாட்டு
3. அற இலக்கியம்-பதினெண்கீழ்கணக்கு நூல்கள்
4. காப்பிய இலக்கியம் - ஐம்பெருங் காப்பியங்கள், ஐஞ்சிறு காப்பியங்கள், சமயக் காப்பியங்கள்
5. பக்தி இலக்கியமும் (பன்னிரு திருமுறைகள், நாலாயிர திவ்வியப் பிரபந்தம் -- பகுத்தறிவு

இலக்கியமும் (சித்தர் இலக்கியங்கள், புலவர் குழந்தையின் இராவண காவியம்)

அலகு-2

சங்க இலக்கியம்

எட்டுத்தொகை ;எ

1. நற்றிணை-முதல் பாடல் -நின்ற சொல்லர்
2. குறுந்தொகை 3 ஆம் பாடல் -நிலத்தினும் பெரிதே
3. ஐங்குறுநூறு -நெல் பல பொலிக! பொன் பெரிது சிறக்க!' (முதல் பாடல்)-வேட்கைப் பத்து
4. கலித்தொகை- 51 - சுடர்த்தொடிக் கேளாய் -குறிஞ்சிக் கலி
5. புறநானூறு -189 தெண்கடல் வளாகம் பொதுமையின்றி, நாடா கொன்றோ -187

பத்துப்பாட்டு;

1. முல்லைப்பாட்டு (முழுவதும்)

அலகு-3

அற இலக்கியம்

- 1.திருக்குறள் -அறன் வலியுறுத்தல் அதிகாரம்
- 2.நாலடியார்-பாடல்: 131 (குஞ்சியழகும்)
- 3.நான்மணிக்கடிகை-நிலத்துக்கு அணியென்ப
- 4.பழமொழி நானூறு- தம் நடை நோக்கார்
- 5.இனியவை நாற்பது- 37. இளமையை மூப்பு என்று

அலகு-4

காப்பிய இலக்கியம்

1. சிலப்பதிகாரம் - வழக்குரைகாதை
2. மணிமேகலை- பாத்திரம் பெற்ற காதை
3. பெரியபுராணம் - பூசலார் நாயனார்புராணம்
4. கம்பராமாயணம்- குகப் படலம்
5. சீறாப்புராணம் - மானுக்குப் பிணை நின்ற படலம்

6. இயேசு காவியம் -ஊதாரிப்பிள்ளை	
அலகு-5	பக்தி இலக்கியமும், பகுத்தறிவு இலக்கியமும்
பக்தி இலக்கியம்;	
<ol style="list-style-type: none"> 1. திருநாவுக்கரசர் தேவாரம் - நாமார்க்கும் குடியல்லேம் எனத் தொடங்கும் பாடல் மட்டும் 2. மாணிக்கவாசகர் திருவாசகம் - நமச்சிவாய வாழ்க நாதன்தாள் வாழ்க முதல் சிரம்குவிவார் ஓங்குவிக்கும் சீரோன் கழல் வெல்க வரை 3. பொய்கையாழ்வார்-வையந் தகளியா வார்கடலே 4. பூதத்தாழ்வார்-அன்பே தகளியா 5. பேயாழ்வார்-திருக்கண்டேன் பொன்மேனி கண்டேன் 6. ஆண்டாள் - திருப்பாவை மார்கழித் திங்கள் (முதல் பாடல்) 	
பகுத்தறிவு இலக்கியம்;	
<ul style="list-style-type: none"> • திருமூலர் - திருமந்திரம் (270,271, 274, 275 285) • பட்டினத்தார் -திருவிடை மருதூர் (காடே திரிந்து - எனத் தொடங்கும் பாடல் பா.எண் ;.279, 280) • கடுவெளி சித்தர் - பாபஞ்செய் யாதிரு மனமே (பாடல் முழுவதும்) • இராவண காவியம் - தாய்மொழிப் படலம் - 18. ஏடுகை யில்லா ரில்லை முதல் - 22. செந்தமிழ் வளர்த்தார். வரை 	
Text books	
•	.
Reference Books	
<ul style="list-style-type: none"> • மு. வரதராசன், தமிழ் இலக்கிய வரலாறு, சாகித்ய அக்காடெமி, புதுடெல்லி. • மது. ச. விமலானந்தன், தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை. • தமிழண்ணல், புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை. • தமிழ் இலக்கிய வரலாறு -முனைவர்.சிற்பி பாலசுப்ரமணியம், முனைவர்.சொ.சேதுபதி • புதிய தமிழ் இலக்கிய வரலாறு- முனைவர்.சிற்பி பாலசுப்ரமணியம்,நீல.பத்மநாபன் • தமிழ் இலக்கிய வரலாறு - டாக்டர்.அ.கா.பெருமாள் • தமிழ் இலக்கிய வரலாறு -முனைவர். ப.ச.ஏசுதாசன் • தமிழ் இலக்கிய வரலாறு - ஸ்ரீ குமார் • வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு-பாக்கியமேரி • தமிழ் பயிற்றும் முறை, பேராசிரியர் ந. சுப்புரெட்டியார் - மணிவாசகர் பதிப்பகம், சிதம்பரம் 	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
Web Sources	

- <https://www.chennailibrary.com/>
- <https://www.sirukathaigal.com>
- <https://www.tamilvirtualuniversity.org>
- <https://www.noolulagam.com>
- <https://www.katuraitamilblogspot.com>

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2	1.
CLO1	3	2	3	3	3	2	2	2	3	2	3	2	
CLO2	3	3	2	2	2	3	2	3	3	2	2	2	
CLO3	3	2	3	3	2	2	2	3	2	3	3	2	
CLO4		3	3	2	2	2	3	2	3	2	3	3	
CLO5	3	3	2	2	2	3	3	2	2	2	3	3	

Strong -3,Medium-2,Low-1

UNIVERSITY OF MADRAS
UG & 5 YR INTEGRATED DEGREE – FOUNDATION COURSE
EXISTING SYLLABUS (22-23) FOLLOWED FOR THE ACADEMIC YEAR 2023-2024

FOUNDATION COURSE: PART-I HINDI PAPER-I

100L1E

Inst.Hrs. : 6
Credits : 3

Year : I
Semester : I

Programme:	U.G. – FOUNDATION COURSE – PART-I HINDI	
Programme Outcomes:	<ol style="list-style-type: none"> 1. Identify the literary trends, prose forms and nature of functional Hindi and its applications 2. Understand the roll of literature and importance of Functional Hindi 3. Obtain the practical knowledge of critical study of Literature, thinking, writing and expressional skills. 4. Obtain official noting, drafting and Business and personal, semi official letter writing methods and techniques 5. Employ the evaluating, summerising and differentiate contextual meanings. 	
Programme Specific Outcomes:	<ol style="list-style-type: none"> 1. Basic knowledge for higher studies 2. Obtain Basic professional skills i.e. business and official Correspondence and applications 3. Language application and writing skills 4. Basic idea of evaluation critical and analytical study of literature. 5. Develops ideas of creative thinking and writing 	
Course Objectives	1. Identify the theme and aims of prose lessons and functional Hindi	K1
	2. Understand and summarise the theme	K2
	3. Explain the ideology of literary works and writers	K3
	4. Interpret the contextual meaning and differentiation	K4
	5. Evaluate on the basis of elements, features and trends of prose	K5
	6. Conceive the knowledge of literary themes and practice of functional Hindi	K6
Title of the Course:	PAPER – I - PROSE, FUNCTIONAL HINDI & LETTER WRITING	
Pre-requisites, if any:	Basic Knowledge of Hindi Prose forms and prose writers	
UNITS		
I	<ol style="list-style-type: none"> 1. Sabhyata ka Rahasya 2. Personal Applications 3. Leave Letters 4. Introduction to office procedures 5. Official letter 6. Demi Official Letter 	
II	<ol style="list-style-type: none"> 1. Mitrata 2. Letter to the Editor 3. Opening an A/C 	

UNIVERSITY OF MADRAS
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EXISTING SYLLABUS (22-23) FOLLOWED FOR THE ACADEMIC YEAR 2023-2024

	<ol style="list-style-type: none"> 4. Demi Official Letter 5. Office Order 6. Administrative Terminology English to Hindi (30 Words)
III	<ol style="list-style-type: none"> 1. Yuvavon Se 2. Application for Withdrawal 3. Circular 4. Memo 5. Enquiry 6. Administrative Terminology Hindi to English (30 Words)
IV	<ol style="list-style-type: none"> 1. Paramanu Oorja evam Khadya Padarth Sanrakshan 2. Transfer of an A/C 3. Missing of Pass Book / Cheque Leaf 4. Official Memo 5. Resolution and Notice 6. Administrative Terminology English to Hindi (30 Words)
V	<ol style="list-style-type: none"> 1. Yougyata aur Vyavasay ka Chunav 2. Complaints 3. Ordering for Books 4. Notification 5. Official Noting Hindi to English (25 Phrases) 6. Official Noting English to Hindi (25 Phrases)
Course Outcomes	<ol style="list-style-type: none"> 1. Explains the nature, features, elements of prose forms and Functional Hindi 2. Understand the theme, aim of lessons and obtain application skills. 3. Evaluate the thought, ideology, expressional and artistic skills of writers. 4. Obtain skills of critical analysis of Literary forms and drafting skills of personal letters, business letters, noting and drafting skills 5. Learn to Employ the obtained skills in enriching the bright future.
Reading List (Print and Online)	<ol style="list-style-type: none"> 1. Sarkari karyalayon mein Hindi ka Prayog, Written by Gopinath Srivatav, Lokbharati Prakashan, 15,A, Gandhi Mrag, Allabad – 1 2. Hi.wikipedia.org/wiki.आधुनिक_हिन्दी_गद्य_का_इतिहास 3. https://www.infosrf.com/blog-single.php?MnBv=494
Recommended Texts	<ul style="list-style-type: none"> • HINDI GADHYA MALA Ed. by Dr. Syed Rahamathulla, Poornima Prakashan 4/7-B, Begum III Street, Royapettah, Chennai – 14. • Karyalayeen Tippaniya :Kendriya Hindi Sansthan, Agra • Prayojan Moolak Hindi : Dr. Syed Rahamathulla, Poornima Prakashan, 4/7, Begum III Street, Royapettah, Chennai – 14

Method of Evaluation:

UNIVERSITY OF MADRAS

FOUNDATION COURSE: FRENCH
SYLLABUS WITH EFFECT FROM 2023-2024

UG & 5 Year PG Integrated - SEMESTER – I

Foundation Course in French: Prescribed Text and Grammar-I

Course Outcomes	<ol style="list-style-type: none"> 1. Introduce oneself and talk about one's likes and dislikes 2. Invite someone, to accept or deny an invitation 3. Making purchases at the market 4. Recall and remember the usage of grammatical tenses in constructing sentences in a dialogue. 5. Apply the learnt grammar rules in practice exercises to improve their understanding 		
Course	Foundation Course in French	Course Code	100L1K
Title of the Course:	Prescribed Text and Grammar-I		
Credits:	3		
Pre-requisites, if any:	---		
Course Objectives	Identify the basic French sentence structure		K1
	Define and describe the various grammatical tenses and use them to communicate in French		K2
	Examine the various documents presented and discuss and reply to the questions asked on it		K2 and K3
	Analyze and interpret expressions used to convey the cause, the effect, the purpose, and the opposition in French		K4
	Evaluate the grammatical nature present in passages		K5
Units			
I	Unité 1: Salut ! Unité 2: Enchanté!		
II	Unité 3: J'adore !		
III	Unité 4: Tu veux bien ?		
IV	Unité 5: On se voit quand ?		
V	Unité 6: Bonne idée !		
Prescribed Text	Régine Mérieux & Yves Loiseau, Units 1-6 of <i>Latitudes 1</i> (A1 /A2), méthode de français, Didier, 2017 (Indian Edition)		

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	M	L	S	M	L	S	S	S	M	S	M
CO2	S	M	M	L	M	M	L	S	S	S	S	S	M
CO3	M	S	S	M	M	M	L	S	M	M	M	S	M
CO4	S	M	M	L	S	M	L	S	S	S	M	S	M
CO5	S	M	M	L	M	M	L	S	S	S	S	S	M

S-Strong M-Medium L-Low

UNIVERSITY OF MADRAS

FOUNDATION COURSE: FRENCH
SYLLABUS WITH EFFECT FROM 2023-2024

SEMESTER I

Title of the Paper : Prescribed Text and Grammar-I

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

Questions not to be asked from the Autoévaluation and Préparation au DELF

Paper setters are to strictly adhere to the syllabus and ask questions only from the pages included in the syllabus. Questions should cover the entire syllabus.

QUESTION PAPER PATTERN

Time : 3 Hours

Maximum Marks : 75

Section A (10 x 2 = 20 Marks)

Answer any TEN questions

15 questions to be asked on cultural / civilisational aspects found in the prescribed textbook

Section B (5 x 5 = 25 Marks)

Answer any FIVE questions

8 Grammar exercises to be given from the prescribed textbook

Section C (3 x 10 = 30 Marks)

Answer any THREE

3 must be answered out of 5 topics (1 dialogue writing, 1 letter /email writing, 1 composition, 1 comprehension, 1 translation)

UNIVERSITY OF MADRAS
UG & 5 YR INTEGRATED DEGREE – FOUNDATION COURSE
EXISTING SYLLABUS (22-23) FOLLOWED FOR THE ACADEMIC YEAR 2023-2024

Internal Assessment	End Semester Examination	Total	Grade
25	75	100	

	POS1	POS 2	POS 3	POS 4	POS 5
CO 1	S	S	M	S	M
CO 2	S	S	S	S	S
CO 3	S	S	S	S	S
CO 4	S	S	S	S	S
CO 5	S	S	S	S	S

UNIVERSITY OF MADRAS

FOUNDATION COURSE: ENGLISH
SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR - SEMESTER I PAPER II –GENERAL ENGLISH

Subject Code	Category	L	T	P	S	Credits	Inst. Hours	Marks		
								CIA	External	Total
100L1ZU	Part II	Y	Y	-	-	3	6	25	75	100
Learning Objectives										
LO1	To enable learners to acquire self awareness and positive thinking required in various life situations.									
LO2	To help them acquire the attribute of empathy									
LO3	To assist them in acquiring creative and critical thinking abilities									
LO4	To enable them to learn the basic grammar									
LO5	To assist them in developing LSRW skills									
Unit No.	Unit Title & Text							No. of Periods for the Unit		
I	SELF-AWARENESS(WHO)&POSITIVE THINKING(UNICEF) Life Story 1.1 Chapter 1 from Malala Yousafzai, I am Malala 1.2 An Autobiography or The Story of My Experiments with Truth (Chapters 1, 2 & 3) M.K.Gandhi Poem 1.3 Where the Mind is Without Fear – Gitanjali 35 – Rabindranath Tagore 1.4 Love Cycle – Chinua Achebe							20		
II	EMPATHY Poem 2.1 Nine Gold Medals – David Roth 2.2 Alice Fell or poverty – William Wordsworth Short Story 2.3 The School for Sympathy – E.V. Lucas 2.4 Barn Burning – William Faulkner							20		
III	CRITICAL & CREATIVE THINKING Poem 3.1 The Things That Haven't Been Done Before – Edgar Guest 3.2 Stopping by the Woods on a Snowy Evening – Robert Frost							20		

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FOUNDATION COURSE: ENGLISH SYLLABUS WITH EFFECT FROM 2023-2024

	Readers Theatre 3.3 The Magic Brocade – A Tale of China 3.4 Stories on Stage – Aaron Shepard (Three Sideway Stories from Wayside School” by Louis Sachar)	
IV	Part of Speech 4.1 Articles 4.2 Noun 4.3 Pronoun 4.4 Verb 4.5 Adverb 4.6 Adjective 4.7 Preposition	15
V	Paragraph and Essay Writing 5.1 Descriptive 5.2 Expository 5.3 Persuasive 5.4 Narrative Reading Comprehension	15
Course Outcomes		
Course Outcomes	On completion of this course, students will:	
CO1	Acquire self awareness and positive thinking required in various life situations	PO1,PO7
CO2	Acquire the attribute of empathy.	PO1,PO2,PO10
CO3	Acquire creative and critical thinking abilities.	PO4,PO6,PO9
CO4	Learn basic grammar	PO4,PO5,PO6
CO5	Development and integrate the use of four language skills i.e., listening, speaking, reading and writing.	PO3,PO8
Text books (Latest Editions)		
1.	Malala Yousafzai. I am Malala, Little, Brown and Company, 2013.	
2.	M.K. Gandhi. An Autobiography or The Story of My Experiments with Truth (Chapter – I), Rupa Publications, 2011.	
3.	Rabindranath Tagore. "Gitanjali 35" from Gitanjali (Song Offerings): A Collection of Prose Translations Made by the Author from the Original Bengali. MacMillan, 1913.	
4.	N.Krishnasamy. Modern English: A Book of Grammar, Usage and Composition Macmillan, 1975.	
5.	Aaron Shepard. Stories on Stage, Shepard Publications, 2017.	
6.	J.C. Nesfield. English Grammar Composition and Usage, Macmillan, 2019.	

UNIVERSITY OF MADRAS

FOUNDATION COURSE: ENGLISH
SYLLABUS WITH EFFECT FROM 2023-2024

Web Resources	
1	Malala Yousafzai. I am Malala (Chapter 1) https://archive.org/details/i-am-malala
2	M.K Gandhi. An Autobiography or The Story of My Experiments with Truth(Chapter-1)- Rupa Publication, 2011 https://www.indiastudychannel.com/resources/146521-Book-Review-An-Autobiography-or-The-story-of-my-experiments-with-Truth.aspx
3	Rabindranath Tagore. "Gitanjali 35" from Gitanjali (Song Offerings) https://www.poetryfoundation.org/poems/45668/gitanjali-35
4	Aaron Shepard.Stories on Stage, Shepard Publications, 2017 https://amzn.eu/d/9rVzINv
5	J C Nesfield. Manual of English Grammar and Composition. https://archive.org/details/in.ernet.dli.2015.44179

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3	3	2	3	2
CO2	2	3	3	3	2	3	3	2	2	2
CO3	3	3	3	2	3	3	3	2	3	2
CO4	3	3	3	3	3	3	3	2	2	2
CO5	3	2	3	3	3	3	3	2	2	3

Mapping with Programme Specific Outcomes:

CO /PO	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3
CO2	3	3	3	3
CO3	3	3	3	3
CO4	3	3	3	3
CO5	3	3	3	3
Weightage	15	15	15	15
Weighted percentage of Course Contribution to POS	3.0	3.0	3.0	3.0

3 – Strong, 2 – Medium, 1 - Low

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN BANK MANAGEMENT
SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – I
CORE-I: FINANCIAL ACCOUNTING - I

(Common to BCom-Gen., AF, CA, MM, ISM, Co-op. & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
145C1A	5				5	5	25	75	100
Learning Objectives									
LO1	To understand the basic accounting concepts and standards.								
LO2	To know the basis for calculating business profits.								
LO3	To familiarize with the accounting treatment of depreciation.								
LO4	To learn the methods of calculating profit for single entry system.								
LO5	To gain knowledge on the accounting treatment of insurance claims.								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
I	Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation								15
II	Final Accounts Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.								15
III	Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate								15
IV	Accounting from Incomplete Records – Single Entry System Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.								15
V	Royalty and Insurance Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)								15
TOTAL								75	
THEORY 20% & PROBLEM 80%									

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN BANK MANAGEMENT
SYLLABUS WITH EFFECT FROM 2023-2024

CO	Course Outcomes
CO1	Remember the concept of rectification of errors and Bank reconciliation statements
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO3	Analyse the various methods of providing depreciation
CO4	Evaluate the methods of calculation of profit
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.

Textbooks

1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3.	Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5.	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
6.	Dr. K. Murugadoss, Dr. M. Jaya, Dr. V. Charulatha & Dr. D. Baskar Financial Accounting, Vijay Nicole Imprints Private Limited, Chennai
7.	T.S. Reddy and Dr. A. Murthy, Financial Accounting, Margham Publications, Chennai

Reference Books

1.	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2.	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3.	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN BANK MANAGEMENT
SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – I

CORE–II: PRINCIPLES OF MANAGEMENT

(Common to BCom-Gen., AF, CA, MM, ISM, Co-op. & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
145C1B	5				5	5	25	75	100
Learning Objectives									
LO1	To understand the basic management concepts and functions								
LO2	To know the various techniques of planning and decision making								
LO3	To familiarize with the concepts of organisation structure								
LO4	To gain knowledge about the various components of staffing								
LO5	To enable the students in understanding the control techniques of management								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Management Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.								15
II	Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.								15
III	Organizing Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.								15
IV	Staffing Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test-Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].								15

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V	<p>Directing Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision.</p> <p>Co-ordination and Control Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].</p>	15
Total		75
Course Outcomes		
CO1	Demonstrate the importance of principles of management.	
CO2	Paraphrase the importance of planning and decision making in an organization.	
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.	
CO4	Enumerate the various methods of Performance appraisal	
CO5	Demonstrate the notion of directing, co-coordination and control in the management.	
Textbooks		
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.	
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.	
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.	
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.	
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.	
Reference Books		
1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai	
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.	
3	Griffin, Management principles and applications, Cengage learning, India.	
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.	
5	Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.	
NOTE: Latest Edition of Textbooks May be Used		

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Web Resources	
1	http://www.universityofcalicut.info/sy1/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVERAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

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FIRST YEAR – SEMESTER – I
ELECTIVE - I: BUSINESS ECONOMICS
(Common to BCom-Gen., AF & MM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
145E1C	4				3	4	25	75	100
Learning Objectives									
LO1	To understand the approaches to economic analysis								
LO2	To know the various determinants of demand								
LO3	To gain knowledge on concept and features of consumer behaviour								
LO4	To learn the laws of variable proportions								
LO5	To enable the students to understand the objectives and importance of pricing policy								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Economics Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle:- Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation,								12
II	Demand & Supply Functions Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.								12
III	Consumer Behaviour Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Cardinal and Ordinal concepts of Utility - Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.								12
IV	Theory of Production Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium								12

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V	Market Structure Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve	12
TOTAL		60
Course Outcomes		
CO1	Explain the positive and negative approaches in economic analysis	
CO2	Understood the factors of demand forecasting	
CO3	Know the assumptions and significance of indifference curve	
CO4	Outline the internal and external economies of scale	
CO5	Relate and apply the various methods of pricing	
Textbooks		
1	H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.	
2	C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.	
3	Aryamala.T, Business Economics, Vijay Nocole, Chennai.	
4	T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai.	
5	D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai.	
Reference Books		
1	S.Shankaran, Business Economics- Margham Publications, Chennai.	
2	P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.	
3	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia	
4	Ram singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai.	
5	Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.	
NOTE: Latest Edition of Textbooks May be Used		

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Web Resources	
1	https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ
2	https://www.icsi.edu/
3	https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	2	2	2	2	2	2	1	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	2	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	14	11	10	10	10	10	10	10
AVERAG E	3	2	2.6	2.8	2.2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

**சென்னைப் பல்கலைக்கழகம்
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Part-IV

அடிப்படைத் தமிழ் - பாடத்திட்டம்

Basic Tamil - Syllabus

2 பருவங்கள் (முதல் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பருவம் - I (Semester - I)
அடிப்படைத் தமிழ் - I (Basic Tamil - I)

Course Code	Course Name	Category	L	T	P	S	Credit	Ins. Hours	Marks		
									CIA	External	Total
100S1A	அடிப்படைத் தமிழ் - I Basic Tamil - I	Supportive	2		-	-	2	2	25	75	100
Pre requisite	- தமிழ் கற்கும் ஆர்வம்.									SV 2023	
Learning Objectives - கற்றல் நோக்கங்கள்											
<ul style="list-style-type: none"> பிறமொழி மாணவர்களுக்குத் தமிழ்மொழி பயிற்றுவித்தல். தமிழ் எழுத்துகளின் வரிவடிவங்களை அறிவதோடு உச்சரிக்கவும் எழுதவும் பயிற்றுவித்தல். கற்றுக்கொண்ட சொற்களைக் கொண்டு தொடர்களை அமைத்துப் பேசக் கற்றுக்கொள்ளச் செய்தல். தமிழ்பேசும் மக்களிடையே அவர்கள் கலந்துபழகி, தங்கள் வாழ்வைச் சிறப்பாக நடத்தத் தேவையான மொழிவளத்தைப் பெறச் செய்தல். 											
Expected Course Outcomes - எதிர்பார்க்கப்படும் கற்றல் அடைவுகள்											
On the successful completion of the course, students will be able to இப் பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்.											
CO 1	தமிழ் உயிரெழுத்து வடிவங்களையும் மெய்யெழுத்து வடிவங்களையும் அறிந்துகொள்வர்.									K1,K2	
CO 2	உயிர், மெய், உயிர்மெய்த் துணைக் குறியீடுகளை அறிந்து அவற்றை எழுதும் திறன் பெறுவர்.									K2	
CO 3	ஒரு எழுத்துக்கு ஒரு ஒலி, ஒரு ஒலிக்கு ஒரு எழுத்து என்ற தமிழின் உச்சரிப்பு - வரிவடிவத் தொடர்பை உணர்வர்.									K3,K4	
CO 4	சில அடிப்படையான மொழி இலக்கண விதிகளை அறிந்து பயன்படுத்துவர்.									K3,K5	
CO 5	தமிழ்நாட்டுச் சூழலில் அன்றாடத் தேவைகளை நிறைவேற்றிக்கொள்ள ஏற்ற மொழிப் பயன்பாடுகளை அறிவர்.									K4,K6	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
Unit - I	உயிரெழுத்துகள், மெய்யெழுத்துகள், உயிர்மெய் எழுத்துகள்										
	உயிர், மெய், உயிர்மெய்த் துணைக் குறியீடுகள், குறில்-நெடில், வல்லினம்-மெல்லினம்-இடையினம் - எழுத்துகளின் ஒலிப்பு முறையையும் எழுதும் முறையையும் கற்றல்.										
Unit - II	ஒரெழுத்து ஒருமொழியும் இன்றியமையாத பெர்றசொற்களும்										
	ஒரெழுத்துச் சொற்கள் - பல எழுத்துச் சொற்கள் - சொற்பொருள் அறிதல் - நாள், மாதம், எண் பெயர்கள் அறிதல் - பருவங்கள் அறிதல் - விலங்குகள், தாவரங்கள், உடல் உறுப்புகள், உறவுப் பெயர்கள், ஊர்ப் பெயர்கள், போன்றவற்றை அறிதல்.										
Unit - III	சொல் வகைகளும் சொற்பயன்பாடும்										
	எண் அடை, பெயரடை, வினையடை, இடைச்சொற்கள் இணைப்பு, வேற்றுமை உருபு இணைப்பு போன்ற மொழி விதிகளைக் கற்பித்தல்.										
Unit - IV	பிழையின்றிப் பேசுதலும் எழுதுதலும்										
	திணை-பால்-எண்-இடம்-காலம் ஆகியவற்றை அறிதல். பொதுவாக இவற்றில் ஏற்படும் பிழைகளை உணர்த்திச் சரிசெய்தல்.										

Unit - V	மொழிப் பயன்பாட்டு பயிற்சி
	<ul style="list-style-type: none"> • ஆர்வமுட்டும் நிகழ்ச்சி அல்லது சிறிய கதையைச் சொல்லச் செய்தல் / படிக்கச் செய்தல். • சூழல்சார் (கல்லூரி, நூலகம், உணவகம், பேருந்து-இரயில்-விமான நிலையங்கள், அங்காடிகள்) உரையாடல்களை மாணவர்களிடையே நிகழ்த்துதல். • கதையினைச் சொல்லச் சொல்ல எழுதச் சொல்லுதல். • திரைப்படம் அல்லது திரைப்படப் பாடல் குறித்து மாணவர்களிடையே குழுக் கலந்துரையாடல் செய்யச் சொல்லல்.
Text book (s)	
•	அடிப்படைத் தமிழ்-1 (Basic Tamil-I)
Reference Books / Websites	
•	தமிழில் நாமும் தவறில்லாமல் எழுதலாம் - பொற்கோ, பாரி நிலையம், சென்னை, 2003.
•	www.tamilvu.org/ta/content/சான்றிதழ்
•	www.thamizham.net/kal/ttenglish/cards32-u8.htm
•	www.thamizham.net/kal/ttenglish/index-u8.htm
•	www.ilearntamil.com
•	www.wikihow.com/Learn-Tamil
•	www.ilovelanguages.org/tamil.php
•	www.ling-app.com/learn-tamil
•	www.ilearntamilnow.com
•	www.17-minute-languages.com/en/learn-tamil
•	www.hindustanitongue.com/learn-tamil
•	www.duolingo.com/course/ta/en/Learn-Tamil
•	www.mylanguages.org/learn_tamil.php
•	www.learn101.org/tamil.php
•	www.goethe-verlag.com/book2/EN/ENTA/ENTA002.HTM
•	www.karky.in/payilcourses/index.html
•	www.tamilvu.org/ta/பயணியர்-தமிழ்
•	www.languagetrainers.com/blog/tamil-words/
•	www.thamizham.net/kal/tamil.htm
•	www.worldtamilacademy.com
•	www.outsourcingtranslation.com/resources/phrases/tamil-sentences.php
•	www.ling-app.com/ta/basic-words-in-tamil/
•	www.thirutamil.com/article/20-easy-thirukkural-in-tamil/
•	www.chennaiLibrary.com/avvai/kondraivendan.html
•	www.tamilvu.org/ta/content/புதிய-பாடத்திட்டம்-2022
•	www.tamilvu.org/ta/content/மின்-கற்றலுக்கான-இணையத்தளம்
•	www.ling-app.com/ta/tamil-culture
•	www.caleidoscope.in/art-culture/tamil-nadu-culture-3

Apps

- www.kaniyantamil.com/best-mobile-apps-tamil-learning/
- Tamil 101 - Learn to Write
- <https://payil.app/tva/ta/>
- <https://tamil-101.en.aptoide.com/app>
- Ling - Learn Tamil Language
- Tamil by Nemo
- Learn Tamil Quickly

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2
CLO 1	3	2	3	2	2	3	2	2	2	2	3	3
CLO 2	2	2	2	3	3	2	2	3	3	2	2	2
CLO 3	3	3	3	2	2	3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3	2	2	2	2	3	2
CLO 5	2	2	3	3	2	2	3	3	2	3	3	2

Strong - 3, Medium - 2, Low - 1

**சென்னைப் பல்கலைக்கழகம்
University of Madras**

Part-IV

வளர்நிலைத் தமிழ் - பாடத்திட்டம்

Advanced Tamil - Syllabus

2 பருவங்கள் (முதல் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பருவம் - 1 (Semester - 1)
வளர்நிலைத் தமிழ் - I (Advanced Tamil - I)

Course Code	Course Name	Category	L	T	P	S	Credit	Ins. Hours	Marks		
									CIA	External	Total
100S1B	வளர்நிலைத் தமிழ் - I Advanced Tamil - I	Supportive	2	-	-	-	2	2	25	75	100
Pre-requisite	பத்தாம் வகுப்பு வரை தமிழை மொழிப்பாடமாகப் படித்திருக்க வேண்டும்.										SV 2023
Learning Objectives - கற்றல் நோக்கங்கள்											
<ul style="list-style-type: none"> இக்கால இலக்கியங்களில் இன்றியமையாத சில வகைமைகளை மாணவர்கள் அறியுமாறு செய்தல். அழியும் நிலையில் உள்ள நாட்டுப்புறப் பாடல்கள் குறித்த விழிப்புணர்வை ஏற்படுத்துதல். உரைநடை வடிவத்தின் குறிப்பிடத்தக்க கூறான கட்டுரை இலக்கியம் பற்றியும் அதன் சிறப்புகள் குறித்தும் அறியச் செய்தல். தம் உள்ள கருத்துகளை நடப்பு இலக்கிய வடிவங்களைப் பயன்படுத்திச் சமூகத்துக்குப் படைத்தளிக்கத் தூண்டுதல். மொழிப் பிழைகள் நேராமல் தவிர்த்து , பல்வகை ஊடகங்களிலும் வேலை வாய்ப்பு பெற ஊக்கமளித்தல். 											
Expected Course Outcomes - எதிர்பார்க்கப்படும் கற்றல் அடைவுகள்											
On the successful completion of the course, students will be able to											
இப் பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்											
CO 1	சமகால இலக்கியங்களின் நோக்குகள்- போக்குகள் குறித்து மாணவர்கள் அறிந்துகொள்வர்.										K2
CO 2	நாட்டுப்புற மக்களின் வாழ்வியல் , அறிவாற்றல், இன்றைய நிலை ஆகியவை குறித்துச் சிந்திப்பர்.										K1,K2
CO 3	தங்கள் கற்பனை வளத்தை மாணவர்கள் பெருக்கிக் கொள்வர்.										K2,K4,K6
CO 4	மொழியில் பிழைகள் நேரா வண்ணம் எழுதக் கற்றுக் கொள்வதோடு , திறனாய்வு செய்யும் ஆற்றல் பெறுவர்.										K5,K4
CO 5	திரைப்படம், சின்னத்திரை, தொலைக்காட்சி உள்ளிட்ட ஊடகங்களில் பாடல், இசை, எழுத்து எனப் பல்வேறு வேலைவாய்ப்புகள் பெறுவர்.										K5,K4,K6
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
Unit - I	நாட்டுப்புறப் பாடலும் கவிதையும்										
	<ol style="list-style-type: none"> 1. கி.வ.ஜா.வின் மலையருவி அல்லது ஏதேனும் ஒரு நாட்டுப்புறத் தொகுப்பிலிருந்து தேர்ந்தெடுத்துத் தாலாட்டுப் பாடல், சிறுவர் விளையாட்டுப் பாடல், தொழில் பாடல், ஒப்பாரிப் பாடல் ஆகியவற்றை மாணவர்களுக்கு அறிமுகப்படுத்துதல். 2. தமிழ்த்தாய் வாழ்த்து முதல் பாடல் மட்டும். 3. பாரதியாரின் “செந்தமிழ் நாடென்னும் போதினிலே” பாடல். 										
Unit - II	புதுக்கவிதையும் சிறுகதையும்										
	<ol style="list-style-type: none"> 1. “நிலத்தை ஜெயித்த விதை” - வைரமுத்து 2. “தீக்குச்சி” (பித்தன் தொகுப்பு) - அப்துல் ரஹ்மான் 3. “கட்டை விரல்” - கா.ந. அண்ணாதுரை 4. “சனிக்கிழமை” (காகித உறவு தொகுப்பு) - சு.சமுத்திரம் 										

Unit - III	கட்டுரையும் குறிப்புகளைக்கொண்டு கட்டுரை எழுதுதலும்											
	1. மு.வ.வின் “நல்வாழ்வு” தொகுப்பிலிருந்து ஏதேனும் ஒரு கட்டுரை. 2. குறிப்புகளைக் கொடுத்துக் கட்டுரை எழுதச் செய்தல்.											
Unit - IV	ம் நேர்காணலும் திறனாய்வு											
	இலக்கியநயம் பாராட்டுதல், நூல் திறனாய்வு, திரைப்படத் திறனாய்வு. நேர்காணல்											
Unit - V	மொழிப் பயிற்சி											
	1. திணை, பால், எண், இடப் பயன்பாடு அறிதல். 2. பொருந்திய சொல் தருதல். 3. பிழை நீக்கி எழுதுதல்.											
Text book (s)												
•												
Reference Books / Websites												
•												
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2
CLO 1	3	2	3	2	2	3	2	2	2	2	3	3
CLO 2	2	2	2	3	3	2	2	3	3	2	2	2
CLO 3	3	3	3	2	2	3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3	2	2	2	2	3	2
CLO 5	2	2	3	3	2	2	3	3	2	3	3	2
Strong - 3, Medium - 2, Low - 1												

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FIRST YEAR – SEMESTER – I
SEC-1: MS OFFICE FOR COMMERCE (Practical)

(Common to BCom-Gen., AF, CA, MM & ISM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
145S1A			2		2	2	40	60	100
Unit	Contents								No. of Hours
I	Introduction to MS Word & Commonly used features Introduction to Word processing -Word processor / Editor - File Extension - DOCx, DOTx - Application / Document area Title Bar, Menu Bar, Ribbon, Icons, Status Bar, Scroll Bar - Page Layout - Page Size (Letter / A4) - Orientation (Landscape / Portrait) - Margin (Top, Left, Bottom, Right) -Navigation(Arrow keys, Ctrl + Arrow keys, Home, End, Page UP/ Page Down) - Selection - Using Shift + Navigation Fonts / Superscript / Subscript - Show / Hide - Displays non printing characters (Space / TAB / Enter) - Change Case - Bullets / Numbering - Format Painter – Clipboard - Find / Replace Screen shot - Prnt SCR / Alt + PrntScr – Indent - Line and Para spacing - Tab Stop - Text to Table - Table to Text								6
II	Insert Tab & Mail Merge Insert Tab - Picture (Styles, Border, Effects, Warp Text, Align, Rotate, Flip, Crop) - Water Mark - Shapes (Group, Ungroup, Bring to Front, Send to Back, Format shape) – Hyperlink – Bookmark - Text Box - Word Art Tables - Rows , Columns, Cell - Merge Cell - Split Cell TOC - Update entire - Header / Footer - Cover Page - Break - Section Break - Spell Check - ABC / F7 - Word Count Working with Mail Merge								6
III	Introduction to MS Powerpoint Creating Presentation - File Extension - PPTx, PPSx - Slides and Layouts, Apply Background - Title Bar, Menu Bar, Ribbon, Icons, Status Bar, Scroll Bar - View - Slide Master Insert Logo - to display in all slides - Change Text color - to maintain consistency in all slides Slideshow - F5 / Shift F5 New Slide - Ctrl + M Animation Effects - Apply in objects within the Slide Transition Effect - Apply between slides Rehearse Timing - Set timing to each slide Loop until ESC - After reaching LAST slide, display again from 1st slide. SaveAs - PPSx - PowerPoint Show SlideShow - Use Pen / Highlighter Paste the Chart from Excel - Data linked to Excel source Insert Chart within PowerPoint - Data linked internally								6

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IV	<p>Introduction to MS Excel & Using Formulas</p> <p>Working with Excel</p> <p>Opening a Workbook - Understanding the Display Screen</p> <p>Working with the Ribbon - Exploring the File Tab - Working with the Quick Access Toolbar - Working with the Status Bar- Switching Between Opened Workbooks</p> <p>Entering Data - Moving the Cell Pointer - Selecting a Range of Cells - Creating a New Workbook - Inserting, Renaming, and Deleting Worksheets - Entering Constant Values - Using Auto Fill to Enter Data - Saving a Workbook - Editing Cell Contents</p> <p>Clearing Cell Contents - Insert / Edit Comments - Working with Undo and Redo - Closing a Workbook</p> <p>Using Formulas</p> <p>Entering Formulas with Addressing Methods (Relative / Mixed / Absolute) - Using Auto Fill with Formulas - Using the Sum, Average, Max, Min, Count Functions - Using IF and NestedIf Function - Using Text Functions (Len, Trim, Left, Right, Mid, Find, Replace, Upper, Lower, Proper) - Using Date Functions (Today, Now, Day, Month, Year) - Using Lookup Functions (Vlookup, Hlookup) - Using Formula Error Checking - Cutting / Copying and Pasting Constant Values and Formulas - Copy / Pasting using Transpose option - Using Format Painter</p>	6
V	<p>Working on multiple Worksheets & Working with huge Datasets</p> <p>Formatting Worksheets - Formatting Numbers - Changing the Font Format - Aligning Cell Contents - Merging Cells</p> <p>Adding Borders - Applying Cell Styles - Modifying Columns and Rows - Changing Column Width - Changing Row Height</p> <p>Inserting and Deleting Columns or Rows - Hiding Columns or Rows - Editing Workbooks - Working with AutoCorrect</p> <p>Checking Spelling - Using Find and Replace - Using Hyperlinks (Internal / External)</p> <p>Working with huge Dataset</p> <p>Using multilevel Sort - Using Filters - Fetching Unique Records</p> <p>Finding Duplicates - Applying Conditional Formatting Rules</p> <p>Applying Freeze Panes - Using Pivot Table (Layout & Format)</p> <p>Working with Charts</p> <p>Pie / Bar / Column / Line Charts - Titles / Legends / Data labels</p> <p>Copy / Pasting in Word / PowerPoint</p> <p>Printing Worksheets</p> <p>Using Print Preview - Working with Print Settings - Using Page Setup Tools - Working in Page Layout View - Creating a Header and Footer - Using Page Break Preview - Printing a Worksheet</p> <p>Exiting Excel</p>	6
Total		30

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Reference Books	
1	Hart-Davis, G., Kettell, J. A., Simmons, C. (2003). Microsoft Office 2003: The Complete Reference. United Kingdom: McGraw-Hill/Osborne.
2	Lambert, J., Frye, C. (2018). Microsoft Office 2019 Step by Step. United States: Pearson Education.
3	Lambert, J., Cox, J. (2007). Microsoft Office Word 2007 Step by Step. United States: Microsoft Press.
4	Richardson, T., Held, B., Moriarty, B. (2019). Microsoft Excel Functions and Formulas with Excel 2019/Office 365. United States: Mercury Learning and Information
5	Lalwani, L. (2019). Excel 2019 All-in-One: Master the New Features of Excel 2019 / Office 365. India: BPB Publications.
6	Weverka, P. (2010). PowerPoint 2010 All-in-One For Dummies. Germany: Wiley.
Web Resources	
1	Ms Word tutorial: https://youtu.be/S-nHYzK-BVg
2	Ms PowerPoint: https://youtu.be/XF34-Wu6qWU
3	Mail Merge material: https://support.microsoft.com/en-us/office/use-mail-merge-for-bulk-email-letters-labels-and-envelopes-f488ed5b-b849-4c11-9cff-932c49474705
4	Ms Excel functions: https://youtu.be/ShBTJrdioLo
5	Materials : https://support.microsoft.com/en-us/training

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FIRST YEAR – SEMESTER – I
FOUNDATION COURSE – PROFESSIONAL ETHICS

(Common to BCom-Gen., AF, CA, MM & ISM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
145B1A	2				2	2	40	60	100
Unit	Contents								No. of Hrs.
I	Concept and Theories of Business Ethics: Definition of Ethics – Personal Ethics and Business Ethics – Morality and Law – How are moral standards are formed? - Religion and Morality – Morality, Etiquette and - Professional Codes – Indian Ethical Traditions.								6
II	Business Ethics: Principles of Personal Ethics – Principles of Professional Ethics – Evaluation of Ethics over the Years – Honesty, Integrity and Transparency – Distinction between Values and Ethics – Roots of Unethical Behaviour – Ethical Decision-making.								6
III	Ethical Dilemmas, Sources and their Resolutions: What is an Ethical Dilemma? – Sources of Ethical Behaviour – Code of Personal Ethics for Employees – How to resolve an Ethical problem? – How to resolve Ethical Dilemmas?								6
IV	Ethical Decision-making in Business: Ethical Models that guide Decision-making – Which approach to use? – Ethical Decision-making with cross-holder Conflicts and Competition – Applying Moral Philosophy to Ethical Decision-making – Kohlberg’s Model of Cognitive Moral Development – Influences on Ethical Decision-making – Personal values and Ethical Decision-making.								6
V	Human Values for Indian Managers: Lessons from Ancient Indian Education System – The Law of Karma – Quality of Work Life – Ethics of Vivekananda, Gandihiji, Aurobindo and Tagore.								6
Total								30	
Textbooks									
1	Tom L. Beauchamp and Norman E. Bowie, “Ethical Theory and Business”, Prentice Hall, New Jersey								
2	Manual Vela Squez, “Business Ethics Concepts and Cases”, Prentice Hall, New Jersey								
3	Kenneth Blanchard and Norman Vincent Peale, “The Power of Ethical Management”, New York, William Morrow & Co								
4	Dr.S.S.Khanka, “Business Ethics and Corporate Governance”,S Chand and Company Ltd,NewDelhi.								
5	R.S.Naagarazan, “A Textbook on Professional Ethics and Human Values”, New Age International(P) Limited.								
6	A.C.Fernando, “Business Ethics and Corporate Governance”, Pearson.								
7	A.C.Fernando,K.P.Muraleedharan, E.K.Satheesh, “Business Ethics - An Indian Perspective”,Pearson India Education Service Pvt Ltd.								

சென்னைப் பல்கலைக்கழகம்
University of Madras

Part-I

பொதுத் தமிழ் - பாடத்திட்டம்

General Tamil - Syllabus

4 பருவங்கள் (இரண்டாம் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பொதுத்தமிழ்- 2
தமிழ் இலக்கிய வரலாறு -2
முதலாம் ஆண்டு – இரண்டாம் பருவம்

Course Code	Course Name	Category	L	T	P	S	Credits	Ins.Hrs	CIA	Externa	Total
100L2AU	பொதுத்தமிழ் -2 தமிழ் இலக்கிய வரலாறு -2	Supportive	Y	-	-	-	3	6	25	75	100

Learning Objectives

- முதலாமாண்டுப் பட்ட வகுப்பு மாணவர்களுக்குத் தமிழ் மொழி இலக்கியங்களை அறிமுகம் செய்தல்
- தமிழ் இலக்கியப் போக்குகளையும், இலக்கணங்களையும் மாணவர் அறியுமாறு செய்து அவர்களின் படைப்பாற்றலைத் தூண்டுதல்
- தமிழ் இலக்கியம் சார்ந்த போட்டித் தேர்வுகளுக்கு ஏற்ப கற்பித்தல் நடைமுறைகளை மேற்கொள்ளுதல்

Expected Course Outcomes

On the Successful completion of the Course, Students will be able to

இப்பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்

CO 1	சிற்றிலக்கியங்களின்வழி இலக்கியச் சுவையினையும் பண்பாட்டு அறிவினையும் பெறுவர்	K4
CO 2	புதுக்கவிதை வரலாற்றினை அறிந்து கொள்வர்	K5, K6
CO 3	திராவிட இயக்க இலக்கியங்களைக் கற்பதன் மூலம் மொழி உணர்வு , இன உணர்வு, சமத்துவம் சார்ந்த சிந்தனைகளைப் பெறுவர்	K3
CO 4	தமிழ்மொழியைப் பிழையின்றி எழுதவும், புதிய கலைச்சொற்களை உருவாக்கவும் அறிந்து கொள்வர்	K3
CO 5	போட்டித் தேர்வுகளில் வெற்றி பெறுவதற்குத் தமிழ்ப் பாடத்தினைப் பயன்கொள்ளும் வகையில் பயிற்சி பெறுவர்.	K2

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

அலகு-1 தமிழ் இலக்கிய வரலாறு அறிமுகம்.

1. சிற்றிலக்கியம்; குறவஞ்சி, கலம்பகம், உலா, பரணி, பள்ளு, பிள்ளைத்தமிழ், தூது, அந்தாதி.
2. தனிப்பாடல் அறிமுகம்
3. இக்கால இலக்கியம் ;கவிதை, சிறுகதை,நாடகம், உரைநடை. , திராவிட இயக்கம் வளர்த்த தமிழ்.

அலகு-2 சிற்றிலக்கியக்கமும்,தனிப்பாடலும்

சிற்றிலக்கியம்;

- கலிங்கத்து பரணி- விருந்தினரும் வறியவரு நெருங்கி யுண்ணரும் - முதல் - கேட்பாரைக் காண்மின் காண்மின் - வரை
- திருக்குற்றாலக் குறவஞ்சி - வானரங்கள் கனிகொடுத்து
- முக்கூடற் பள்ளு - ஆற்று வெள்ளம் நாளை வரத்
- அபிராமி அந்தாதி- கலையாத கல்வியும் குறையாத வயதும் (பதினாறு செல்வங்கள்)
- திருவரங்கக் கலம்பகம் - மறம் -பிள்ளைப் பெருமாள் ஐயங்கார்-பேசுவந்த தூத செல்லரித்த ஓலை செல்லுமோ
- தமிழ்விடு தூது முதல் பத்து கண்ணிகள்

தனிப்பாடல்;

- வான்குருவி யின்கூடு -ஒளவையார்
- ஆமணக்குக்கும் யானைக்கும் சிலேடை ;முத்திருக்கும் கொம்பசைக்கும் மூரித்தண்டே - காளமேகப் புலவர்
- இம்பர் வான் எல்லை இராமனையே பாடி -வீரராகவர்
- நாராய் நாராய் -சத்தி முத்தப் புலவர்

அலகு-3

இக்கால இலக்கியம்- 1

1. பாரதியார் பாரத சமுதாயம் வாழ்கவே
2. பாரதிதாசன் - சிறுத்தையே வெளியில் வா
3. நாமக்கல் கவிஞர்-கத்தியின்றி
4. தமிழ் ஒளி - மீன்கள் (அந்தி நிலா பார்க்க வா)
5. ஈரோடு தமிழன்பன் - எட்டாவது சீர் (வணக்கம் வள்ளுவ)

சிறுகதைகள், _

1. புதுமைப்பித்தன் - கடிதம்
2. ஜெயகாந்தன் -வாய்ச் சொற்கள் (மாலை மயக்கம் தொகுப்பு)
3. ஆர். சூடாமணி - அந்நியர்கள்

உரைநடை ;

1. மு வ கடிதங்கள் - தம்பிக்கு நூலில் முதல் இரண்டு கடிதங்கள்

அலகு-4

இக்கால இலக்கியம்- 2

1. தந்தை பெரியார் - திருக்குறள்(மாநாட்டு) உரை
2. பேரறிஞர் அண்ணா - இரண்டாம் உலகத் தமிழ் மாநாட்டு உரை
3. கலைஞர் மு. கருணாநிதி - தொல்காப்பிய பூங்கா -எழுத்து -முதல் நூற்பா கட்டுரை

நாடகம் / திரைத்தமிழ் :

1. வேலைக்காரி -திரைப்படம்
2. ராஜா ராணி -சாக்ரடீஸ் -ஓரங்க நாடகம்

இதழியல் தமிழ் ;

முரசொலி கடிதம்

1. செம்மொழி வரலாற்றில் சில செப்பேடுகள்

அலகு-5

மொழிப் பயிற்சி

சொல் வேறுபாடு / பிழை தவிர்த்தல்

- வாசிப்பது – வாசிப்பவர்
- சுவர்- சுவரில்
- வயிறு - வயிற்றில்
- கோயில்- கோவில்
- கறுப்பு – கருப்பு
- இயக்குநர்-இயக்குனர்
- சில்லறை-சில்லரை
- முறித்தல் – முரித்தல்
- மனம்-மனசு- மனது
- அருகில்-அருகாமையில்
- அக்கரை- அக்கறை
- மங்கலம்- மங்களம்.

பயிற்சி :

- பிழையான சொற்களை ஒரு பத்தியில் கொடுத்து அந்தப் பிழையான சொற்களைச் சரியாக எழுதச் செய்தல்
- சிறிய பத்தி ஒன்றை ஆங்கிலத்தில் கொடுத்து அதனைத் தமிழில் மொழிபெயர்க்க வைத்தல்.

Text books

- .

Reference Books

- மு. வரதராசன், தமிழ் இலக்கிய வரலாறு, சாகித்ய அக்காதெமி, புதுடெல்லி.
- மது. ச. விமலானந்தன், தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை.
- தமிழண்ணல், புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை.
- தமிழ் இலக்கிய வரலாறு –முனைவர்.சிற்பி பாலசுப்ரமணியம், முனைவர்.சொ.சேதுபதி
- புதிய தமிழ் இலக்கிய வரலாறு– முனைவர்.சிற்பி பாலசுப்ரமணியம்,நீல.பத்மநாபன்
- தமிழ் இலக்கிய வரலாறு - டாக்டர்.அ.கா.பெருமாள்
- தமிழ் இலக்கிய வரலாறு –முனைவர். ப.ச.ஏசுதாசன்
- தமிழ் இலக்கிய வரலாறு - ஸ்ரீ குமார்
- வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு–பாக்கியமேரி
- தமிழ் பயிற்றும் முறை, பேராசிரியர் ந. சுப்புரெட்டியார் - மணிவாசகர் பதிப்பகம், சிதம்பரம்

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

Web Sources

- <https://www.chennailibrary.com/>
- <https://www.sirukathaigal.com>
- <https://www.tamilvirtualuniversity.org>
- <https://www.noolulagam.com>
- <https://www.katuraitamilblogspot.com>

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2	1.
CLO1	3	2	3	3	3	2	2	2	3	2	3	2	
CLO2	3	3	2	2	2	3	2	3	3	2	2	2	
CLO3	3	2	3	3	2	2	2	3	2	3	3	2	
CLO4		3	3	2	2	2	3	2	3	2	3	3	
CLO5	3	3	2	2	2	3	3	2	2	2	3	3	

Strong -3,Medium-2,Low-1

UNIVERSITY OF MADRAS
UG & 5 YR INTEGRATED DEGREE – FOUNDATION COURSE
EXISTING SYLLABUS (22-23) FOLLOWED FOR THE ACADEMIC YEAR 2023-2024

FOUNDATION COURSE: PART-I HINDI PAPER-II

100L2E

Inst.Hrs. : 6
Credits : 3

Year : I
Semester : II

Paper – II- ONE ACT PLAY, SHORT STORY & TRANSLATION		
Duration:	1 Semester	
Programme Outcomes:	<ol style="list-style-type: none"> 1. Identify the features, elements of literary forms i.e. Drama, one act play, Novel and Short Stories, techniques of Translation 2. Understand the Ideology, message and aims of the literary works and writers 3. Obtain the knowledge of method of critical study of Literary works. 4. Obtain the skills of summarise, interpretation of contexts, and practice of translation 5. Employ the knowledge of translation and language and professional skills. 	
Programme Specific Outcomes:	<ol style="list-style-type: none"> 1. Basic knowledge for higher studies 2. Basic Knowledge of Hindi literature and its trends 3. Language skills spoken and writing skills 4. Basic idea of critical and analytical study of literature. 5. Obtains knowledge of Translation of different subjects 	
Course Objectives	1. Identifies the writers, theme and aims of literary works	K1
	2. Understand and summarise the theme of one act plays and short stories and their techniques	K2
	3. Explains the methods and techniques of Translation of different fields	K2
	4. Evaluate the theme and artistic skills of One Act Plays and short stories and writers	K5
	5. Conceive the basic knowledge of literary themes and translation	K6
Pre-requisites, if any:	Basic Knowledge of Hindi Fiction and Translation	
UNITS		
I	<ol style="list-style-type: none"> 1. Auranzeb ki Aakhiri Raat 2. Mukthidhan 3. Practice of Annotation Writing 4. Practice of Summary and Literary evaluation Writing 	
II	<ol style="list-style-type: none"> 1. Laksmi ka Swagat 2. Mithayeewala 3. Practice of Summary and Literary evaluation Writing 4. Translation Practice. (English to Hindi) 	

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 EXISTING SYLLABUS (22-23) FOLLOWED FOR THE ACADEMIC YEAR 2023-2024

III	1. Basant Ritu ka Natak 2. Seb Aur Dev 3. Practice of Summary and Literary evaluation Writing 4. Introduction to Translation Practice
IV	1. Bahut Bada Sawal 2. Vivah ki Teen Kathayen 3. Practice of Summary and Literary evaluation Writing 4. Translation Practice. (English to Hindi)
V	1. Translation Practice. (English to Hindi)

Course Outcomes	1. Identifies the nature, features, elements of One Act Plays and Short Stories and skills of Translation 2. Understand the theme, aim of lessons and obtain skills of Evaluation. 3. Evaluate the thought, ideology, expressional and artistic skills of writers and contextual meanings 4. Obtain skills of summarizing, evaluating and critical study 5. Employ the techniques and skills of Literature and Translation.
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Reading List (Print and Online)	1. https://hindisarang.com/hindi-ekaanki-ekaankikar/ 2. https://hi.wikipedia.org/wiki/हिन्दी_कहानी
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Recommended Texts	1. ONE ACT PLAY (Detailed Study): AATH EKANKI Edited By: Devendra Raj Ankur, Mahesh Aanand Vani prakashan, 4695, 21-A Dariyagunj, New Delhi – 110 002 2. SHORT STORIES (Non-Detailed Study): SWARNA MANJARI Edited by: Dr. Chitti. Annapurna, Rajeswari Publications, 21/3, Mothilal Street, (Opp.Ranganathan St.), T.Nagar, Chennai–600017. 3. Prayojan Moolak Hindi : Dr. Syed Rahamathulla, Poornima Prakashan, 4/7 B Begum III Street, Royapettah, Chennai – 14. 4. Anuvad Abhyas Part III : Dakshin Bharat Hindi Prachar Sabha, T. Nagar, Chennai-17.
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Method of Evaluation:

Internal Assessment	End Semester Examination	Total	Grade
25	75	100	

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	M	S	S	S
CO 2	S	S	S	S	L
CO 3	M	S	S	S	L
CO 4	M	S	S	S	L
CO 5	S	S	S	S	S

UNIVERSITY OF MADRAS

FOUNDATION COURSE: FRENCH
SYLLABUS WITH EFFECT FROM 2023-2024

UG & 5 Year PG Integrated – SEMESTER – II

Foundation Course in French: Prescribed Text and Grammar-II

Course Outcomes	<ol style="list-style-type: none"> To ask for and give directions. To give orders or commands using <i>Impératif</i> To narrate events from the past using <i>Passé Composé</i> Cite the ordinal numbers in French Indicate the position of something using prepositions of place 		
Course	Foundation Course in French	Course Code	100L2K
Title of the Course:	Prescribed Text and Grammar-II		
Credits:	3		
Pre-requisites, if any:	-		
Course Objectives	Revise and recall the French sentence structure	K1	
	Enumerate the various grammatical tenses and use them to communicate better in French	K2	
	Summarize and develop ideas from the documents after discussing it in detail	K2 and K3	
	Write and understand dialogues based on the themes done in class	K4	
	Evaluate and comprehend text passages	K5	
Units			
I	Unité 7: C'est où?		
II	Unité 8: N'oubliez pas !		
III	Unité 9: Belle vue sur la mer !		
IV	Unité 10: Quel beau voyage !		
V	Unité 11: Oh ! joli ! Unité 12: Et après ?		
Prescribed Text	Régine Mérieux & Yves Loiseau, Units 7-12 of <i>Latitudes 1</i> (A1 /A2), méthode de français, Didier, 2017 (Indian Edition)		

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	L	M	M	L	S	S	S	M	M	M
CO2	S	M	M	L	M	M	L	S	S	S	S	M	M
CO3	M	S	S	M	S	M	M	S	S	S	M	S	S
CO4	S	S	M	L	S	M	L	S	S	S	S	S	S
CO5	S	S	S	L	M	M	L	S	S	S	M	S	S

S-Strong M-Medium L-Low

UNIVERSITY OF MADRAS

FOUNDATION COURSE: FRENCH
SYLLABUS WITH EFFECT FROM 2023-2024

SEMESTER II

Title of the Paper : Prescribed Text and Grammar-II

Prescribed textbook: Régine Mérieux & Yves Loiseau, **Units 7-12** of *Latitudes 1* (Indian Edition), Paris, Didier, 2017.

Questions not to be asked from the Autoévaluation and Préparation au DELF

Paper setters to strictly adhere to the syllabus and ask questions only from the pages included in the syllabus. Questions should cover the entire syllabus.

QUESTION PAPER PATTERN

Time : 3 Hours

Maximum Marks : 75

Section A (10 x 2 = 20 Marks)

Answer any TEN questions

15 questions to be asked on cultural / civilisational aspects found in the prescribed textbook

Section B (5 x 5 = 25 Marks)

Answer any FIVE questions

8 Grammar exercises to be given from the prescribed textbook

Section C (3 x 10 = 30 Marks)

Answer any THREE

3 must be answered out of 5 topics (1 dialogue writing, 1 letter /email writing, 1 composition, 1 comprehension, 1 translation)

UNIVERSITY OF MADRAS

FOUNDATION COURSE: ENGLISH
SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR - SEMESTER II PAPER II –GENERAL ENGLISH

Subject Code	Category	L	T	P	S	Credits	Inst. Hours	Marks		
								CIA	External	Total
100L2ZU	Part II	Y	Y	-	-	3	6	25	75	100
Learning Objectives										
LO1		To make students realize the importance of resilience								
LO2		To enable them to become good decision makers								
LO3		To enable them to imbibe problem-solving skills								
LO4		To enable them to use tenses appropriately								
LO5		To help them use English effectively at the work place.								
Unit No.	Unit Title & Text						No. of Periods for the Unit			
I	RESILIENCE Poem 1.1 Don't Quit – Edgar A. Guest 1.2 Still Here – Langston Hughes Short Story 1.3 Engine Trouble – R.K. Narayan 1.4 Rip Van Winkle – Washington Irving						20			
II	DECISION MAKING Short Story 2.1 The Scribe – Kristin Hunter 2.2 The Lady or the Tiger - Frank Stockton Poem 2.3 The Road not Taken – Robert Frost 2.4 Snake – D. H Lawrence						20			
III	PROBLEM SOLVING Prose life Story 3.1 How I taught My Grandmother to Read – Sudha Murthy Autobiography 3.3 How frog Went to Heaven – A Tale of Angolo 3.4 Wings of Fire (Chapters 1,2,3) by A.P.J Abdul Kalam						20			

UNIVERSITY OF MADRAS

FOUNDATION COURSE: ENGLISH SYLLABUS WITH EFFECT FROM 2023-2024

IV	Tenses 4.1 Present 4.2 Past 4.3 Future 4.4 Concord	15
V	English in the Workplace 5.1 E-mail – Invitation, Enquiry, Seeking Clarification 5.2 Circular 5.3 Memo 5.4 Minutes of the Meeting	15

Course Outcomes

Course Outcomes	On completion of this course, students will;	
CO1	Realize the importance of resilience	PO1,PO7
CO2	Become good decision-makers	PO1,PO2,PO10
CO3	Imbibe problem-solving skills	PO4,PO6,PO9
CO4	Use tenses appropriately	PO4, PO5,PO6
CO5	Use English effectively at the work place.	PO3,PO8

Text Books (Latest Editions)

References Books

1	Martin Hewings. Advanced English Grammar. Cambridge University Press, 2000
2	SP Bakshi, Richa Sharma. Descriptive English. Arihant Publications (India) Ltd., 2019.
3.	Sheena Cameron, Louise Dempsey. The Reading Book: A Complete Guide to Teaching Reading. S & L. Publishing, 2019.
4	Barbara Sherman. Skimming and Scanning Techniques, Liberty University Press, 2014.
5.	Phil Chambers. Brilliant Speed Reading: Whatever you need to read, however. Pearson, 2013.
6.	Communication Skills : Practical Approach Ed. Shaikh Moula
	Ramendra Kumar. Stories of Resilience, Blue Rose Publications, 2020.

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FOUNDATION COURSE: ENGLISH
SYLLABUS WITH EFFECT FROM 2023-2024

Web Sources

1	Langston Hughes. Still Here https://poetryace.com/im-still-here
2	R. K. Narayan. Engine Trouble http://www.sbioaschooltrichy.org/work/Work/images/new/8e.pdf
3	Washington Irving. Rip Van Winkle https://www.gutenberg.org/files/60976/60976-h/60976-h.htm
4	Frank Stockton. The Lady or the Tiger https://www.gutenberg.org/ebooks/396

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3	3	2	3	2
CO2	2	3	3	3	2	3	3	2	2	2
CO3	3	3	3	2	3	3	3	2	3	2
CO4	3	3	3	3	3	3	3	2	2	2
CO5	3	2	3	3	3	3	3	2	2	3

3 – Strong, 2 – Medium , 1 - Low

Mapping with Programme Specific Outcomes:

CO /PO	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3
CO2	3	3	3	3
CO3	3	3	3	3
CO4	3	3	3	3
CO5	3	3	3	3
Weightage	15	15	15	15
Weighted percentage of Course Contribution toPos	3.0	3.0	3.0	3.0

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN BANK MANAGEMENT
SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER - II

CORE – III: FINANCIAL ACCOUNTING-II

(Common to BCom-Gen., AF, CA, MM, ISM, Co-op. & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
145C2A	5				5	5	25	75	100
Learning Objectives									
LO1	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.								
LO2	To understand the allocation of expenses under departmental accounts								
LO3	To gain an understanding about partnership accounts relating to Admission and retirement								
LO4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm								
LO5	To know the requirements of international accounting standards								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
I	Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit								15
II	Branch and Departmental Accounts Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.								15
III	Partnership Accounts - I Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.								15
IV	Partnership Accounts - II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.								15

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V	Accounting Standards for financial reporting (Theory only) Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.	15
TOTAL		75
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	To evaluate the Hire purchase accounts and Instalment systems	
CO2	To prepare Branch accounts and Departmental Accounts	
CO3	To understand the accounting treatment for admission and retirement in partnership	
CO4	To know Settlement of accounts at the time of dissolution of a firm.	
CO5	To elaborate the role of IFRS	
Textbooks		
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
2	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.	
3	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.	
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.	
5	T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.	
6	Dr. K. Murugadoss, Dr. M. Jaya, Dr. V. Charulatha & Dr. D. Baskar Financial Accounting, Vijay Nicole Imprints Private Limited, Chennai	
Reference Books		
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.	
2	Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.	
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.	
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.	
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.	

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NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAG E	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

3 – Strong, 2- Medium, 1- Low

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FIRST YEAR – SEMESTER – II

CORE – IV: BUSINESS LAW

(Common to BCom-Gen., AF, CA, MM, ISM, Co-op. & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
145C2B	5				5	5	25	75	100
Learning Objectives									
LO1	To know the nature and objectives of Mercantile law								
LO2	To understand the essentials of valid contract								
LO3	To gain knowledge on performance contracts								
LO4	To define the concepts of Bailment and pledge								
LO5	To understand the essentials of contract of sale								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents							No. of Hours	
I	Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract							15	
II	Performance Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract							15	
III	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –							15	
IV	Bailment and Pledge Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.							15	
V	Sale of Goods Act 1930: Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller							15	
TOTAL							75		

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Course Outcome	
CO1	Explain the Objectives and significance of Mercantile law
CO2	Understand the clauses and exceptions of Indian Contract Act.
CO3	Explain concepts on performance, breach and discharge of contract.
CO4	Outline the contract of indemnity and guarantee
CO5	Explain the various provisions of Sale of Goods Act 1930
Textbooks	
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal& Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.
Reference Books	
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.cramerz.com www.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	2	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	15	10	10	10	10	10	10	10
AVERAGE	3	2	2.6	3	2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

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FIRST YEAR – SEMESTER - II
ELECTIVE - II: INDIAN ECONOMIC DEVELOPMENT

(Common to B.Com. Gen, AF & MM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
145E2C	4				3	4	25	75	100
Learning Objectives									
LO1	To understand the concepts of Economic growth and development								
LO2	To know the features and factors affecting economic development								
LO3	To gain understanding about the calculation of national income								
LO4	To examine the role of public finance in economic development								
LO5	To understand the causes of inflation								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Economic Development and Growth Meaning & Definition - Concepts of Economic Growth and Development. Differences between Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure- Factors affecting Economic Development								12
II	Classification of Nations on the basis of development Characteristics of Developing Countries and Developed Countries - Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development								12
III	National Income Meaning, Importance, National Income -Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare								12
IV	Public Finance Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Cannons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficits -Revenue, Budgetary, Primary and Fiscal, Deficit Financing.								12

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V	Money Supply Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply	12
TOTAL		60
Course Outcomes		
CO1	Elaborate the role of State and Market in Economic Development	
CO2	Explain the Sectorial contribution to National Income	
CO3	Illustrate and Compare National Income at constant and current prices.	
CO4	Describe the canons of public expenditure	
CO5	Understand the theories of money and supply	
Textbooks		
1	Dutt and Sundaram, Indian Economy, S.Chand, New Delhi	
2	V.K. Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai	
3	Remesh Singh, Indian Economy, McGraw Hill, Noida.	
4	Nitin Singhania, Indian Economy, McGraw Hill, Noida.	
5	Sanjeverma, The Indian Economy, unique publication, Shimla.	
Reference Books		
1	GhatakSubrata : Introduction to Development Economics, Routledge Publications, New Delhi.	
2	SukumoyChakravarthi : Development Planning- Indian Experience, OUP, New Delhi.	
3	Ramesh Singh, Indian Economy, McGraw Hill, Noida.	
4	Mier, Gerald, M : Leading issues in Economic Development, OUP, New Delhi.	
5	Todaro, MichealP : Economic Development in the third world, Orient Longman, Hyderabad	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	http://www.jstor.org	
2	http://www.indiastat.com	
3	http://www.epw.in	

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MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	3	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	14	15	10	10	10	10	10	13	10
AVERAG E	3	2	2.8	3	2	2	2	2	2	2.2	2

3 – Strong, 2- Medium, 1- Low

UNIVERSITY OF MADRAS

B.COM. DEGREE PROGRAMME IN BANK MANAGEMENT SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – II SEC – 3 RETAIL MANAGEMENT

(Common to BCom-AF, BM & MM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
145S2B	2				2	2	25	75	100
Unit	Contents							No. of Hours	
I	Overview of Retail Introduction to Retail (Barter System to Trading) - Contribution to GDP - Career Opportunities in Retail - Retail & Entrepreneurship - Retail Formats - SMART Goals							6	
II	Retail Marketing Basic Retail Marketing Concepts - Fundamentals of Pricing - Promotion - Omni Channel Retail Marketing & Distribution - Inventory management							6	
III	Retail Store Operations Store Layout & Design - Visual Merchandising - Point of sale – Customer Handling - Basics in Retail Logistics & Supply Chain Management							6	
IV	Customer Value Management Retail Communication - Personality Grooming - Sales Management - Cross Selling & Up-selling - Customer experience and feedback management - WOW factor in Retail Business - Health and Safety at Workplace - Retail KPI - Team Work & Leadership Skills - Ethics in Retail							6	
V	Latest Trend in Retail Business Latest technological developments in retail Sector - Social Media Marketing - Basic Retail Analytics							6	
Total							30		
Reference Books									
1	Retailing Management, Gibson C Vedamani , Jaico Publishing House								
2	Retail Management, : Suja Nair, Publisher: Himalaya Publishing House								
3	Retailing Management, : Michael Levy, Barton A Weitz and Ajay Pandit, Tata McGraw Hill Publishing								
4	The Art of Retailing, A J Lamba, Tata McGraw Hill Publishing								
Web Links									
https://www.managementstudyguide.com/retail-management.htm https://www.open.edu/openlearn/money-business/business-strategy-studies/retail-marketing/content-section---references https://www.tutorialspoint.com/retail_management/retail_management_useful_resources.htm https://ebooks.lpude.in/management/mba/term_3/DMGT550_RETAIL_MANAGEMENT.pdf									

**சென்னைப் பல்கலைக்கழகம்
University of Madras**

Part-IV

அடிப்படைத் தமிழ் - பாடத்திட்டம்

Basic Tamil - Syllabus

2 பருவங்கள் (இரண்டாம் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பருவம் - II (Semester - II)
அடிப்படைத் தமிழ் - II (Basic Tamil - II)

Course Code	Course Name	Category	L	T	P	S	Credit	Ins. Hours	Marks		
									CIA	External	Total
100S2A	அடிப்படைத் தமிழ் - II Basic Tamil - II	Supportive	2		-	-	2	2	25	75	100
Pre - requisite	தமிழ் எழுத்துகளை அறிந்திருத்தலோடு தொடக்க நிலையில் பேசவும் எழுதப் படிக்கவும் தெரிந்திருத்தல்.									SV 2023	
Learning Objectives - கற்றல் நோக்கங்கள்											
<ul style="list-style-type: none"> தமிழ்மொழியைத் தொடக்க நிலையில் பேசவும் பிறர் பேசுவதைப் புரிந்துகொள்ளவும் திறன் பெறுதல். தமிழைப் படிக்கவும் எழுதவும் கற்றுக்கொள்ளுதல். பிறமொழி மாணவர்களுக்குத் தமிழ்மொழி யின் சிறப்புகள் , கலை-பண்பாட்டை அறிமுகப்படுத்துதல். தமிழ் இலக்கிய இலக்கண வளங்களின் சிறப்புக ளை அறிதல் . அவற்றுள் சிலவற்றைச் சுவைத்துப் பார்த்தல். தமிழரின் தனித்தன்மைகளை உணரச் செய்தல். 											
Expected Course Outcomes - எதிர்பார்க்கப்படும் கற்றல் அடைவுகள்											
On the successful completion of the course, students will be able to											
இப் பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்											
CO 1	தமிழ்மொழியைப் பேசவும் பிறர் பேசுவதைப் புரிந்துகொள்ளவும் திறன் பெறுதல். தமிழைப் படிக்கவும் எழுதவும் கற்றுக்கொள்வர்.									K1,K2	
CO 2	கடிதம், விண்ணப்பம், நிகழ்ச்சிக் குறிப்புகள் எழுதுதல், தகவல் தொடர்புச் சாதனங்களில் தகவல் எழுதுதல் என அன்றாட வாழ்வில் தமிழ்ப் பயன்பாட்டைக் கற்றுக்கொள்வர்.									K1,K3,K4	
CO 3	தமிழின் இலக்கிய வளத்தோடு தமிழரின் அறக் கோட்பாடுகளையும் தமிழரின் வரலாற்று-பண்பாட்டுச் செழுமையையும் புரிந்துகொள்வர்.									K1,K2,K4	
CO 4	தமிழறிஞர்களையும் படைப்பாளிக ள், அரசியல் தலைவர்கள், சிறந்த ஆளுமைகளைப் பற்றி அறிந்துகொள்வர்.									K4,K5,K6	
CO 5	தமிழர் கலை , பண்பாடு, பழக்கவழங்கங்கள், விளையாட்டுகள், விழாக்கள், தமிழரின் தனித்த அடையாளங்கள், சிறப்புகள் ஆகியவற்றை அறிவதோடு, அவரவர் மண்ணுகுரிய கலைப் பண்பாட்டோடு ஒப்பிட்டுப் புரிந்துகொள்வர்.									K1,K4,K5, K6	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
Unit - I	சொல்லும் பொருளும்										
	<ol style="list-style-type: none"> பெயர்-வேற்றுமை, வினை-காலம், பெயரடை-வினையடை, எதிர்ச்சொற்கள் போன்றவறைக் கொண்டு சிறுசிறு தொடர்கள் பேசவைத்தல், எழுதவைத்தல். பெயர்ப் பலகை, செய்தித்தாள் போன்றவற்றை வாசிக்கவும் பொருள் கூறவும் பயிற்சியளித்தல். உரையாடல் (படங்களைப் பார்த்து, சொற்களைச் சொல்லவைத்தல்/பேசவைத்தல், கேள்விகளுக்குப் பதில் அளித்தல், தலைப்புகள் கொடுத்துப் பேசச் செய்தல். 										

Unit - II	அன்றாட வாழ்வில் தமிழ்ப் பயன்பாடு
	காலைக் கடமைகள், சமையல், உணவுகள், உடல்நலம், வீட்டுப் பொருள்கள், வணிகம், போக்குவரத்து, பயணம் தொடர்பான செயல்பாடுகள் போன்ற அன்றாட நடவடிக்கைகளில் தமிழ்மொழிப் பயன்பாடு.
Unit - III	தமிழ் இலக்கியங்கள் அறிமுகம்
	1. தமிழ் இலக்கியங்கள் அறிமுகம் - இலக்கிய இலக்கண வளங்களின் சிறப்புகள். 2. திருக்குறள், ஆத்திசூடி, சங்க இலக்கியம், திரைப் பாடல்கள், நாட்டுப்புறப் பாடல்கள் போன்றவற்றில் சுவைமிகுந்த பாடல்களை வாசிக்கவைத்தல் பொருளுணர்த்துதல், கற்றவற்றை எழுதச்செய்தல்.
Unit - IV	தமிழ்ப் படைப்பாளர்கள், அறிஞர்கள், ஆளுமைகள், தலைவர்கள்
	1. இலக்கிய-இலக்கணப் படைப்பாளர்கள் (தொல்காப்பியர், திருவள்ளுவர், ஓவையார், கம்பர், பாரதி, பாரதிதாசன், ஜெயகாந்தன், கண்ணதாசன், வைரமுத்து போன்றோர்). 2. அரசியல் தலைவர்கள் (காமராசர், பெரியார், அண்ணா, எம்.ஜி.ஆர். போன்றோர்). 3. திரைப் பிரபலங்கள் (சிவாஜி கணேசன், ரஜினிகாந்த், கமலஹாசன், பாலச்சந்தர், இளையராஜா, சி.பா. பாலசுப்பிரமணியம் போன்றோர்). 4. ஆளுமைகள் (வ.உ. சிதம்பரனார், பாவாணர், அப்துல் கலாம், போன்றோர்). மேற்குறித்தோரை அறிமுகப்படுத்துதல். மாணவர்களைப் பேசவைத்தல் /எழுதவைத்தல்.
Unit - V	தமிழர் கலை, பண்பாடு, பழக்க வழங்கல்கள், விளையாட்டுகள், விழாக்கள்
	1. தமிழரின் தனித்த அடையாளங்களும் சிறப்புகளும். 2. கலைகள் (கட்டடம், சிற்பம், ஓவியம், புழங்குபொருள்கள்). 3. நுண்கலைகள் (சிலம்பம், பட்டிமன்றம், வில்லுப்பாட்டு, ஆட்டம், கூத்து போன்றன). 4. விளையாட்டுகள் (குழந்தைகள், சிறுவர், இளைஞர், ஆண்கள், பெண்கள்). 5. விழாக்கள் (குடும்ப விழாக்கள், கோயில் சார்ந்த விழாக்கள், கிராமிய விழாக்கள்). 6. சுற்றுலாத் தலங்கள் / வரலாற்றுச் சிறப்புமிக்க இடங்கள். 7. உணவு, உடை, மருத்துவம் இன்னபிற. மேற்குறித்தவற்றை அறிமுகப்படுத்துதல். மாணவர்களைப் பேசவைத்தல் /எழுதவைத்தல்.
Text book (s)	
•	அடிப்படைத் தமிழ்-2 (Basic Tamil-II)
Reference Books / Websites	
•	தமிழில் நாமும் தவறில்லாமல் எழுதலாம் - பொற்கோ, பாரி நிலையம், சென்னை, 2003.
•	www.tamilvu.org/ta/content/சான்றிதழ்
•	www.thamizham.net/kal/ttenglish/cards32-u8.htm
•	www.thamizham.net/kal/ttenglish/index-u8.htm
•	www.ilearntamil.com
•	www.wikihow.com/Learn-Tamil
•	www.ilovelanguages.org/tamil.php
•	www.ling-app.com/learn-tamil
•	www.ilearntamilnow.com
•	www.17-minute-languages.com/en/learn-tamil
•	www.hindustanitongue.com/learn-tamil

•	www.duolingo.com/course/ta/en/Learn-Tamil
•	www.mylanguages.org/learn_tamil.php
•	www.learn101.org/tamil.php
•	www.goethe-verlag.com/book2/EN/ENTA/ENTA002.HTM
•	www.karky.in/payilcourses/index.html
•	www.tamilvu.org/ta/பயணியர்-தமிழ்
•	www.languagetrainers.com/blog/tamil-words/
•	www.thamizham.net/kal/tamil.htm
•	www.worldtamilacademy.com
•	www.outsourcingtranslation.com/resources/phrases/tamil-sentences.php
•	www.ling-app.com/ta/basic-words-in-tamil/
•	www.thirutamil.com/article/20-easy-thirukkural-in-tamil/
•	www.chennaiLibrary.com/avvai/kondraivendan.html
•	www.tamilvu.org/ta/content/புதிய-பாடத்திட்டம்-2022
•	www.tamilvu.org/ta/content/மின்-கற்றலுக்கான-இணையத்தளம்
•	www.ling-app.com/ta/tamil-culture
•	www.caleidoscope.in/art-culture/tamil-nadu-culture-3

Apps

•	www.kaniyantamil.com/best-mobile-apps-tamil-learning/
•	Tamil 101 - Learn to Write
•	https://payil.app/tva/ta/
•	https://tamil-101.en.aptoide.com/app
•	Ling - Learn Tamil Language
•	Tamil by Nemo
•	Learn Tamil Quickly

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2
CLO 1	3	2	3	2	2	3	2	2	2	2	3	3
CLO 2	2	2	2	3	3	2	2	3	3	2	2	2
CLO 3	3	3	3	2	2	3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3	2	2	2	2	3	2
CLO 5	2	2	3	3	2	2	3	3	2	3	3	2

Strong - 3, Medium - 2, Low - 1

**சென்னைப் பல்கலைக்கழகம்
University of Madras**

Part-IV

வளர்நிலைத் தமிழ் - பாடத்திட்டம்

Advanced Tamil - Syllabus

2 பருவங்கள் (இரண்டாம் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பருவம் - 2 (Semester - 2)
வளர்நிலைத் தமிழ் - II (Advanced Tamil - II)

Course Code	Course Name	Category	L	T	P	S	Credit	Ins. Hours	Marks		
									CIA	External	Total
100S2B	வளர்நிலைத் தமிழ் - II Advanced Tamil - II	Supportive	2	-	-	-	2	2	25	75	100
Pre requisite	பத்தாம் வகுப்புவரை தமிழை மொழிப்பாடமாகப் படித்திருக்க வேண்டும்.										SV 2023
Learning Objectives - கற்றல் நோக்கங்கள்											
<ul style="list-style-type: none"> பண்டைத் தமிழ் இலக்கியங்கள் , அவற்றின் சிறப்புகள் மற்றும் பொருண்மைகள் ஆகியன குறித்து அறியச்செய்தல். காப்பிய இலக்கியங்கள் , பக்தி இலக்கியங்கள் ஆகியவற்றில் காணலாகும் கருத்துக் கருவூலங்களை நுகரச் செய்தல். உரைநடை இலக்கியத்துள் , கட்டுரை, இலக்கியம் குறித்த அறிமுகத்தை மாணவர்களுக்கு ஏற்படுத்துதல். பாடத்தின்வழி, பல்வகை இலக்கியங்கள் தோன்றுவதற்கான காரணங்கள் மற்றும் மாற்றம் பெறுவதற்கான காரணங்களை அறியச் செய்தல். இருவேறு மொழிகளின் இயல்புகளை உணர் த்தி, மொழிபெயர்க்கும் திறனையும் அலுவலகக் கடிதம் எழுதும் பயிற்சியையும் பெறச் செய்தல். 											
Expected Course Outcomes - எதிர்பார்க்கப்படும் கற்றல் அடைவுகள்											
On the successful completion of the course, students will be able to											
இப் பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்.											
CO 1	உரைநடை இலக்கியத்தின் பெருமைகளை உணர்ந்து , அதனை அன்றாட வாழ்வில் பயன்படுத்தும் திறன் பெறுவர்.									K2,K3	
CO 2	பண்டைத் தமிழ் இலக்கியங்கள் காட்டும் சமூக , பண்பாட்டு, வாழ்வியல் முறைகளை அறிந்துகொள்வர்.									K1,K3,K4	
CO 3	காப்பியக் கட்டமைப்புகளை இன்றைய புதினம் , திரைப்படங்கள் ஆகியவற்றுடன் ஒப்பிட்டுக் காணும் அறிவைப் பெறுவர்.									K1,K3,K4	
CO 4	தமிழ் இலக்கிய மரபினையும் மாற்றங்களையும் ஆய்ந்து உணரும் ஆற்றல் பெறுவர்.									K1,K4,K5, K6	
CO 5	மொழிபெயர்ப்புத் திறன் பெறுவதோடு, அன்றாட வாழ்வின் தேவைகளான பல்வகை அலுவலகக் கடிதங்கள் எழுதும் திறன் பெறுவர்.									K4,K5,K6	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
Unit - I	பக்தி இலக்கியமும் சிற்றிலக்கியமும்										
	<ol style="list-style-type: none"> “மண்ணில் நல்லவண்ணம் வாழலாம்” - திருஞான சம்பந்தர் திருவேங்கடமலையில் பிறத்தல் என்னும் தலைப்பில் குலசேகர ஆழ்வார் பாடியுள்ள பாடல்களில் ஏதேனும் ஒன்று. முக்கூடற்பள்ளு இலக்கியத்தில் மூத்த பள்ளி தன் நாட்டுவளம் குறித்துப் பாடியுள்ள பாடல்களில் ஏதேனும் ஒன்று. 										
Unit - II	சங்க இலக்கியம், அற இலக்கியம், காப்பியம்										
	<ol style="list-style-type: none"> “நாடா கொன்றோ காடா கொன்றோ” - ஓவையார். “யாதும் ஊரே” - கணியன் பூங்குன்றனார் - புறநானூறு “நிலத்தினும் பெரிதே”, “வேம்பின் பைங்காய்” - குறுந்தொகை. திருக்குறள் - 'பொருள்செயல் வகை' அதிகாரம் 										

	உ) சிலப்பதிகாரம் - வஞ்சிக் காண்டம் - காட்சிக் காதை. ஊ) குண்டலகேசி - “பாளையாம் தன்மை செத்தும்” எனத் தொடங்கும் பாடல்.											
Unit - III	தமிழ் உரைநடை											
	தமிழ் உரைநடைச் சிறப்பையும் தேவையையும் மாணவர்கள் உணரும் வகையில் ஒரு சிறுகதை, ஓர் ஓரங்க நாடகம், ஓர் எளிய கட்டுரைத் தொகுப்பு இவற்றை அறிமுகம் செய்க.											
Unit - IV	தமிழர் பண்பாட்டு வரலாறு											
	தமிழர் பண்பாடு, கலைகள் (நிகழ்த்து கலை, ஓவியம், கட்டடக் கலை போன்றவற்றை அறிமுகம் செய்க.											
Unit - V	மொழிப் பயிற்சி											
	1. மயங்கொலிப் பிழை, குறில்-நெடில், சொற்பிழை, சந்திப்பிழை, தொடர்பு பிழைகளை நீக்கி எழுதப் பயிற்சியளித்தல். 2. கலைச்சொல்லாக்கம் 3. மொழிபெயர்ப்பு - தமிழ்-ஆங்கிலம், ஆங்கிலம்-தமிழ் பகுதிகளை மொழிபெயர்ப்பு செய்யப் பயிற்சியளித்தல். 4. வேலைவேண்டி விண்ணப்பம் எழுதுதல். 5. அலுவலகக் கடிதம். 6. போட்டித் தேர்வுகளுக்குரிய கண்ணோட்டத்தில் மொழி, இலக்கிய வரலாற்றினைக் கற்பித்தல்.											
Text book (s)												
•												
Reference Books / Websites												
•												
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2
CLO 1	3	2	3	2	2	3	2	2	2	2	3	3
CLO 2	2	2	2	3	3	2	2	3	3	2	2	2
CLO 3	3	3	3	2	2	3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3	2	2	2	2	3	2
CLO 5	2	2	3	3	2	2	3	3	2	3	3	2
Strong - 3, Medium - 2, Low - 1												

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FIRST YEAR – SEMESTER – II

SEC – 2 ACCOUNTING USING EXCEL – PRACTICAL

(Common to B.Com-Gen., BM & MM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
145S2A			2		2	2	40	60	100
Unit	Contents							No. of Hours	
I	<p>Using Financial Functions (Part 1) ACCRINT function - Returns the accrued interest for a security that pays periodic interest ACCRINTM function - Returns the accrued interest for a security that pays interest at maturity AMORDEGRC function - Returns the depreciation for each accounting period by using a depreciation coefficient AMORLINC function - Returns the depreciation for each accounting period COUPDAYBS function - Returns the number of days from the beginning of the coupon period to the settlement date COUPDAYS function - Returns the number of days in the coupon period that contains the settlement date COUPDAYSNCF function - Returns the number of days from the settlement date to the next coupon date COUPNCF function - Returns the next coupon date after the settlement date COUPNUM function - Returns the number of coupons payable between the settlement date and maturity date COUPPCD function - Returns the previous coupon date before the settlement date CUMIPMT function - Returns the cumulative interest paid between two periods CUMPRINC function - Returns the cumulative principal paid on a loan between two periods</p>							6	

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II	<p>Using Financial Functions (Part 2)</p> <p>DB function - Returns the depreciation of an asset for a specified period by using the fixed-declining balance method</p> <p>DDB function - Returns the depreciation of an asset for a specified period by using the double-declining balance method or some other method that you specify</p> <p>DISC function - Returns the discount rate for a security</p> <p>DOLLARDE function - Converts a dollar price, expressed as a fraction, into a dollar price, expressed as a decimal number</p> <p>DOLLARFR function - Converts a dollar price, expressed as a decimal number, into a dollar price, expressed as a fraction</p> <p>DURATION function - Returns the annual duration of a security with periodic interest payments</p> <p>EFFECT function - Returns the effective annual interest rate</p> <p>FV function - Returns the future value of an investment</p> <p>FVSCHEDULE function - Returns the future value of an initial principal after applying a series of compound interest rates</p>	6
III	<p>Using Financial Functions (Part 3)</p> <p>INTRATE function - Returns the interest rate for a fully invested security</p> <p>IPMT function - Returns the interest payment for an investment for a given period</p> <p>IRR function - Returns the internal rate of return for a series of cash flows</p> <p>ISPMT function - Calculates the interest paid during a specific period of an investment</p> <p>MDURATION function - Returns the Macauley modified duration for a security with an assumed par value of \$100</p> <p>MIRR function - Returns the internal rate of return where positive and negative cash flows are financed at different rates</p> <p>NOMINAL function - Returns the annual nominal interest rate</p> <p>NPER function - Returns the number of periods for an investment</p> <p>NPV function - Returns the net present value of an investment based on a series of periodic cash flows and a discount rate</p> <p>ODDFPRICE function - Returns the price per \$100 face value of a security with an odd first period</p> <p>ODDFYIELD function - Returns the yield of a security with an odd first period</p> <p>ODDLPRICE function - Returns the price per \$100 face value of a security with an odd last period</p> <p>ODDLYIELD function - Returns the yield of a security with an odd last period</p>	6

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IV	<p>Using Financial Functions (Part 4) PDURATION function (Excel 2013) - Returns the number of periods required by an investment to reach a specified value PMT function - Returns the periodic payment for an annuity PPMT function - Returns the payment on the principal for an investment for a given period PRICE function - Returns the price per \$100 face value of a security that pays periodic interest PRICEDISC function - Returns the price per \$100 face value of a discounted security PRICEMAT function - Returns the price per \$100 face value of a security that pays interest at maturity PV function - Returns the present value of an investment RATE function - Returns the interest rate per period of an annuity RECEIVED function - Returns the amount received at maturity for a fully invested security RRI function (Excel 2013) - Returns an equivalent interest rate for the growth of an investment</p>	6
V	<p>Using Financial Functions (Part 5) SLN function - Returns the straight-line depreciation of an asset for one period SYD function - Returns the sum-of-years' digits depreciation of an asset for a specified period TBILLEQ function - Returns the bond-equivalent yield for a Treasury bill TBILLPRICE function - Returns the price per \$100 face value for a Treasury bill TBILLYIELD function - Returns the yield for a Treasury bill VDB function - Returns the depreciation of an asset for a specified or partial period by using a declining balance method XIRR function - Returns the internal rate of return for a schedule of cash flows that is not necessarily periodic XNPV function - Returns the net present value for a schedule of cash flows that is not necessarily periodic YIELD function - Returns the yield on a security that pays periodic interest YIELDDISC function - Returns the annual yield for a discounted security; for example, a Treasury bill YIELDMAT function - Returns the annual yield of a security that pays interest at maturity</p>	6
Total		30
Reference Books		

UNIVERSITY OF MADRAS
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SYLLABUS WITH EFFECT FROM 2023-2024

1	Conrad Carlberg(2011), "Excel for Accountants", Second Edition, CPA911 PUBLISHING.
2	George J. Wright(2023), "EXCEL 2023: The Beginners Guide to Master".
3	L. Murphy Smith, Lawrence C. Smith, and Katherine T. Smith. 2002. "Microsoft Excel for Accounting: Managerial and Cost (1st. ed.)". Prentice Hall Professional Technical Reference.
Web Links	
1. https://www.youtube.com/watch?v=kNaxTNSAtLk 2. https://www.youtube.com/watch?v=RsDFonVtKGM Tutorials : 1. https://www.computertutoring.co.uk/excel-tutorials/accounts-excel/ 2. Udemy : https://www.udemy.com/course/financial-accounting-in-excel-new-business/	

COURSE STRUCTURE:**SEMESTER I**

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART I	Language Paper – I	6	3	25	75	100
PART II	BP2-ENG01-Communicative English I	3	3	50	50	100
PART III	BGE-CSC01 - Financial Accounting@	6	4	25	75	100
	BGE-CSC02 - Business Communication@	6	4	25	75	100
	BGE-CSA01 - Business Economics@	5	5	25	75	100
PART IV	Basic Tamil / Advanced Tamil / NME*	-	2	25	75	100
	BP4-ECAM 01-English for Commerce and Management I	4	4	50	50	100

*NME: Choose any one paper from other Department

SEMESTER II

Course content	Name of subject	Ins hrs	Credits	CIA	External	Total
PART I	Language Paper – II	6	3	25	75	100
PART II	BP2-ENG02-Communicative English II	3	3	50	50	100
PART III	BBM-DSC03 - Treasury Management	6	4	25	75	100
	BGE-CSC04 - Principle of Management@	6	4	25	75	100
	BGE-CSA02 - Indian Economy@	5	5	25	75	100
PART IV	Basic Tamil / Advanced Tamil / NME*	-	2	25	75	100
	BP4-ECAM 02-English for Commerce and Management II	4	4	50	50	100

*NME: Choose any one paper from other Department

SEMESTER III

Course content	Name of subject	Ins hrs	Credits	CIA	External	Total
PART III	BGE-CSC05 - Corporate Accounting@	6	4	25	75	100
	BGE-CSC06 - Business Laws@	5	4	25	75	100
	BGE-CSC07 - Banking Theory Law and Practice@	5	4	25	75	100
	BBM-DSC08 - Marketing of Banking Services	5	4	25	75	100
	BGE-CSA3A - Business Statistics@	6	5	25	75	100
PART IV	Environmental Studies	1	Examination will be held in Semester IV			
	Soft Skills	2	3	50	50	100

SEMESTER IV

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART III	BGE-CSC09 - Advanced Corporate Accounting@	6	4	25	75	100
	BBM-DSC10 - Customer Relationship Management in Banks	5	4	25	75	100
	BGE-CSC11 - Financial Services@	5	4	25	75	100
	BGE-CSC12 - Indirect Taxation@	5	4	25	75	100
	BGE-CSA4B - International Economics@	6	5	25	75	100
PART IV	Environmental Studies	1	2	25	75	100
	Soft Skills	2	3	50	50	100

V SEMESTER

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART III	BBM-CSC13 - Cost Accounting@	6	4	25	75	100
	BGE-CSC14 - Practical Auditing@	6	4	25	75	100
	BBM-DSC15 - International Banking	6	4	25	75	100
	BGE-CSC16 - Financial Management@	5	4	25	75	100
	BGE-CSE1A - Income Tax Law & Practice-I@ (OR) BBM-DSE1B - Spread Sheet Accounting	6	5	25	75	100
PART IV	Value Education	1	2	25	75	100

SEMESTER VI

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART III	BBM-DSC17 - Technology in Banking	6	4	25	75	100
	BGE-CSC18 - Management Accounting@	6	4	25	75	100
	BGE-CSC19 - Entrepreneurial Development	6	4	25	75	100
	BGE-CSE2A - Income Tax Law & Practice-II@ (OR) BBM-CSE2B - Computerized Accounting@	6	5	25	75	100
	BBM-DSE3A - Credit and Risk Management in Banking (OR) BGE-CSE3B - Portfolio Management@	6	5	25	75	100
	PART V	Extension Activities		1		

@ Common Subjects of other B.Com Courses.

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSC05

CORE-V: CORPORATE ACCOUNTING

Common to BCom(A&F), BCom(CS), BCom(BM), BCom(MM) & BCom(CA)

Inst.Hrs : 6

YEAR: II

Credits : 4

SEMESTER: III

OBJECTIVES

- To make the students familiarize with corporate accounting procedures
- To enable the students to acquire conceptual knowledge about the preparation of the company accounts.

OUTCOME:

- The students will learn the accounting procedures of corporate undertaking and their financial statement preparations

UNIT – I Share Capital

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

UNIT – II Debentures & Underwriting

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

UNIT – III Final Accounts

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

UNIT –IV Valuation of Goodwill & Shares

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

UNIT – V Accounting for Insurance Companies

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

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

TEXT BOOK:

1. Raj Kumar Sah-Concepts Building Approach to Corporate Accounting-Cengage,New Delhi.
2. Gupta,R.L & Radhaswamy, M ,Advanced Accounts, Sulthan Chand, New Delhi.

BOOK REFERENCE:

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

WEB RESOURCE:

www.accountingcoach.com

www.accountingstudyguide.com

www.futureaccountant.com

www.education.svtuition.org

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
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BGE-CSC06

CORE-VI: BUSINESS LAWS
Common to BCom(CS)-Sem-V, BCom(BM),
BCom(MM) & BCom(CA)

Inst.Hrs : 5
Credits : 4

YEAR: II
SEMESTER: III

OBJECTIVES

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

OUTCOME:

- On the completion of the syllabus students will understand the basic provisions of Law, contract and legal remedies in the law.

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.

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SYLLABUS WITH EFFECT FROM 2020-2021

RECOMMENDED TEXT:

1. Dr. Rajni Jagota – Business Laws – CENGAGE, New Delhi.

BOOK REFERENCE:

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

WEB RESOURCE:

1. www.cramerz.com
2. www.digitalbusinesslawgroup.com
3. <http://swcu.libguides.com/buslaw>

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSC07

CORE-VII: BANKING THEORY LAW AND PRACTICE
Common to BCom(A&F), BCom(BM), BCom(MM) & BCom(ISM)

Inst.Hrs : 5
Credits : 4

YEAR: II
SEMESTER: III

Objectives:

1. To facilitate the understanding of the origin and the growth of the Indian Banking System
2. To understand the modern day Developments in Indian Banking Sector.

Out Comes:

- After completion of this subject students understand the growth of Indian Banking Systems and their Modern Day Development.

UNIT-I : Introduction to Banking

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

UNIT-II: RBI

Establishment-objective-Legal framework-Functions-SBI-Origin and History-Establishment-Indian subsidiaries-Foreign subsidiaries-Non-Banking-Subsidiaries-Personal banking-International banking-Trade Financing-Correspondent banking.Co-operative banks-Meaning and definition-Features-Co-operative banks 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: E-Banking

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

UNIT IV: Bank Account

Opening – Types of Accounts-FDR-Steps in opening Account-Saving vs Current Account-‘Donatio Mortis Causa’ - Passbook-Bank Customer 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

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Instruments –Meaning –Characteristics-Types. Crossing –Definition –Objectives-Crossing and negotiability-Consequences of Crossing.

UNIT-V: Endorsement

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

TEXT BOOKS

1. Michael W. Brandi – Money, Banking, Financial Markets and Institutions –Cengage , New Delhi
2. Gurusamy S, Banking Theory : Law and Practice, Vijay Nicole Publication, 2015, Chennai

SUGGESTED READINGS

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

E-RESOURCES

www.lawcommissionofindia.nic.in
www.rbi.org
www.bankingombudsman.org

UNIVERSITY OF MADRAS
B.Com. DEGREE COURSE IN BANK MANAGEMENT
SYLLABUS WITH EFFECT FROM 2020-2021

BBM-DSC08

CORE-VIII: MARKETING OF BANKING SERVICES

Inst.Hrs : 5
Credits : 4

YEAR: II
SEMESTER: III

Objectives

- To make the students understand the concept of role of Banking sector in the services of Banks.
- To enable the students to understand the application of Marketing Principles in Banking Sector.

Out Come:

- The Students will understand the basic concepts of Marketing Principles in Banking Sector and services

UNIT I: Introduction

Marketing concepts and their Application to Banking Industry-Marketing Concepts and elements-Why Marketing?-Special features of Bank Marketing-Product and Service Marketing.

UNIT II: Environmental Banking

Environmental Scanning - Assessment and Management of Competition - Macro and Micro factors influencing the market goods and services - Applicability to Banking - Banking regulation and its impact on Bank marketing strategies - Understanding competition - Identification of competition and their focus - Strategic benefits of Good competition - What makes a good competitor?.

UNIT III: Consumers on Modern Banking

Customer Need Analysis and Customer Care: Customer Focus-Understanding Customer Need - Customer Care - Consumer motivation and Buying behaviour - Perception / behaviour-Other factors affecting buying behaviour-Decision making process-Individual and Organizational-Selective exposure-Selective distortion-and effect on consumer behaviour.

UNIT IV: Marketing & Banking Services

Market Segmentation (banking) - Product Designing - Marketing - Feedback and Review - Purpose and content of product / Market expansion - Mass Marketing and Marketing Segmentation - Definition of Market Segmentation - Characteristics of a Viable Market Segment-BenefitsfromMarketSegmentation-Disadvantages-MarketSegmentation Techniques for personal and corporate customers.

UNIT V: MIR

Market information Research- Definition of Marketing Research and Market Research-Differences - Contributions of Marketing Research to a Bank - Types of data - Primary and Secondary-Management Information System and Marketing Research-Need for situation analysis - Steps involved in the development of a Situation Analysis - objective, strategies and tactics-sources of information for situation analysis.

RECOMMENDED BOOKS:

1. Dawn iacobucci , Anupama Vohra – Marketing Management – CENGAGE, New Delhi.
2. William M.pride , O.C.Ferrell –Principles of marketing - CENGAGE, New Delhi.
3. Atreyee Ganguly , Joyeta Bhadury - Principles of marketing - CENGAGE, New Delhi.

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SYLLABUS WITH EFFECT FROM 2020-2021

REFERENCES

1. Marketing Management by Rajan Saxena
2. Marketing by William J Stanton
3. Principles of Marketing by Philip Kotler
4. Marketing Management by Still and Cundiff
5. Marketing Management by Dr. K. Nirmala Prasad and Sherlaker

E-Resources

www.rbi.org

www.vikalpa.com

www.academia.edu

www.onlinelibrary.wiley.com

www.emeraldinsight.com

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSA3A

ALLIED-III(A): BUSINESS STATISTICS

Common to BCom(A&F), BCom(CS), BCom(BM), BCom(MM),
B.Com(Co-op), BCom(CA) & BCom(ISM)

Inst.Hrs : 6

Credits : 5

YEAR: II

SEMESTER: III

OBJECTIVES

To Facilitate Understanding Relevance and Need Of Statistics in Current Scenario

- To Customize the Importance of Business Statistics for the Commerce Students

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

SUGGESTED READINGS

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

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSC09

CORE-IX: ADVANCED CORPORATE ACCOUNTING
Common to BCom(A&F), BCom(CS), BCom(BM) & BCom(CA)

Inst.Hrs : 6
Credits : 4

YEAR: II
SEMESTER: IV

OBJECTIVES

- To provide the students with an understanding of accounting procedure for corporate restructuring.
- To make the students understand the applications of Accounting Transactions in Corporate Sector.

OUTCOME:

- The students will be able to understand the procedures of corporate restructuring and to prepare the various accounting statements

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.

TEXT BOOK:

- 1.Raj Kumar Sah - Concepts Building Approach to Corporate Accounting - CENGAGE , New Delhi.
- 2.Gupta, R.L.&Radhaswamy,M., Advanced Accounts, Sulthan 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, NewDelhi

WEB RESOURCE:

1. www.accountingcoach.com
2. www.accountingstudyguide.com
3. www.futureaccountant.com
4. www.education.svtuition.org

UNIVERSITY OF MADRAS
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SYLLABUS WITH EFFECT FROM 2020-2021

BBM-DSC10

CORE-X: CUSTOMER RELATIONSHIP MANAGEMENT IN BANKS

Inst.Hrs : 5

Credits : 4

YEAR: II
SEMESTER: IV

COURSE OBJECTIVES

1. To impart skill based knowledge of Customer Relationship Management
2. To understand the concepts and principles of CRM
3. To understand the need and importance of maintaining a good customer relationship
4. To gain knowledge of strategic customer acquisition and retention techniques in CRM
5. To teach the conceptual aspects of service quality

OUTCOME:

- The students will be able to understand the concepts and principles of CRM and the conceptual aspects of service quality

UNIT I Understanding customers:

Goals requiring CRM in Banks-CRM opportunities and challenges in Banks- Customer information Database – Customer Profile Analysis – Customer perception- Expectations analysis – Customer Behavior in relationship perspectives; individual and group customers – Customer life time value – Selection of Profitable customer segments

UNIT II CRM structures:

Elements of CRM – CRM Process – Strategies for Customer acquisition in banks – Retention and Prevention of defection in banks– Models of CRM – CRM road map for business applications in banks- Benefits of CRM to banks.

UNIT III CRM Planning and Implementation:

Strategic CRM planning process – Implementation issues – CRM Tools- Analytical CRM – Operational CRM – Collaborative CRM -Call centre management – Role of CRM Managers – CRM Implementation Road Map- Developing a Relationship Orientation – Customer-centric Marketing Processes – Customer retention plans

UNIT IV Service quality:

Concept of Quality – Meaning and Definition of Service Quality - Factors influencing customer expectations and perceptions – Types of Service Quality – Service Quality Dimensions – Service Quality Gaps – Measuring Service Quality – Service Quality measurement Scales-Quality circles in Banks-Nature and Types of Customer - Customer Service Committees - Talwar, Goiporia. Damodaran Committee and such other committees's recommendations- Customer Service Committee, Customer Day - Complaint Redressed Methods- Copra Forum – Ombudsman.

UNIT V Trends in CRM:

e CRM- CRM Solutions – Data Warehousing – Data mining for CRM – CRM software packages – The Technological Revolution: Relationship Management – Changing Corporate Cultures.

Suggested Readings

1. Alok Kumar et al, (2015), Customer Relationship Management: Concepts and Applications, Biztantra
2. Jim Cathcart, (2016), The Eight Competencies of Relationship selling, Macmillan India
3. Peeru H Mohamed and A Sahadevan, (2017), Customer Relationship Management, Vikas Publishing
4. Shainesh, Jagdish, N.Sheth, (2015), Customer Relationships Management Strategic Perspective, Macmillan
5. Zikmund, (2201), Customer Relationship Management, Wiley

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BGE-CSC11

CORE-XI: FINANCIAL SERVICES

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

Inst.Hrs : 5

Credits : 4

YEAR: II
SEMESTER: IV

OBJECTIVES:

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

OUTCOME:

- On the completion of modules, the students will understand the various financial services.

UNIT I: Introduction

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

UNIT II: Merchant Banking and Public Issue Management

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

UNIT III: Money Market and Stock Exchange

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

UNIT IV: Leasing and Factoring and Securitisation

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

UNIT V: Venture Capital, credit rating and pension Fund

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

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TEXT BOOKS:

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

REFERENCE BOOKS:

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

WEB RESOURCE:

1. www.rbi.org
2. www.sebi.org
3. www.nse.org

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSC12

CORE-XII: INDIRECT TAXATION
Common to BCom(A&F), BCom(CS) & BCom(BM)

Inst.Hrs : 5
Credits : 4

YEAR: II
SEMESTER: IV

OBJECTIVES:

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

OUTCOME:

- The students will be able to understand the concepts of Indirect taxation, types and Assessment procedures.

UNIT – I Introduction

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

UNIT – II GST – Overview & Concepts

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

UNIT – II GST Taxation/ Assessment proceedings

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

UNIT-IV GST Audit

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

UNIT-V Customs duty

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

Recommended Texts

1. Shilpi Sahi – Concepts Building Approaches to Goods and Services Tax (GST), & Customs Law - CENGAGE , New Delhi

SUGGESTED READINGS

1. Sweta Jain GST law and practice Taxmann Publishers, July 2017
2. V.S.Daty – GST- Input Tax Credi- Taxmann Publishers, second edition August 2017
3. C.A. Anurag Pandey- Law and Practice of GST- Sumedha Publication House 2017
4. Dr.Vandana Banger- Beginners- Guide AadhayaPrakashan Publisher 2017
5. Dr.M. Govindarajan- A practical guide send text publishers July 2017

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSA4B

ALLIED-IV(B): INTERNATIONAL ECONOMICS

Common to BCom(A&F) & BCom(BM)

Inst.Hrs : 6

Credits : 5

YEAR: II

SEMESTER: IV

OBJECTIVES:

- To teach the International Economics
- To acquire the knowledge Of Export Import.
- To know about International Economic Organizations and its Functions.

OUT COME:

- Equip the students to have the through knowledge of International Economics.

UNIT I

International Trade – Importance of International Trade, Theories of Foreign Trade:-
Theories of Adam Smith, Ricardo, Haberler’s Hechsher -Ohlin

UNIT II

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

UNIT III

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

UNIT IV

International Economic Organizations and its Functions IMF, IDA, IFA, IBRD, ADB,
UNCTAD, UNIDO

UNIT V

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

RECOMMENDED TEXTS

1. Francis Cherunilam, International Trade and Export Management - Himalaya Publishing
House - Mumbai –04.
2. Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) -
Pearson Education Asia - Addison Wesley Longman (P) Ltd -Delhi –92.
3. Robert J.Carbaugh, International Economics - Thomson Information Publishing Group -
Wadsworth Publishing Company -California.
4. H.G. Mannur, International Economics–Vikas Publishing House (P) Ltd - New Delhi-14.

UNIVERSITY OF MADRAS
U.G. DEGREE COURSE

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

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

Credits: 2

II Year / III/IV Sem.

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.

UNIVERSITY OF MADRAS

U.G. DEGREE COURSE

Unit 6: Environmental Policies & Practices (8 lecturers)

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

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

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

Unit 8 : Field Work (6 lectures)

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

(Equal to 5 Lectures)

Suggested Readings:

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

UNIVERSITY OF MADRAS
U.G. DEGREE COURSE

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

UNIVERSITY OF MADRAS
B.Com. DEGREE COURSE IN BANK MANAGEMENT
SYLLABUS WITH EFFECT FROM 2020-2021

BBM-CSC13

CORE-XIII: COST ACCOUNTING

Common to BCom(MM)

Inst.Hrs : 6

Credits : 4

YEAR: III

SEMESTER: V

OBJECTIVES:

To make the students to know the Process of Accounting for Cost Elements.

- To understand the advantages of Costing to the Stakeholders, Workers, Creditors and the Public.

OUTCOME:

- At the end of the course students will understand the basic elements of costing.

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-Over time-Labour Turnover- Meaning, Causes and Measurement.

UNIT V: Over heads Costing

Overheads-Definition-Classification-Allocation and Apportionment of Overheads - Basis of Allocation-Absorption of Overheads- Preparation of Overheads Distribution Statement- Primary and secondary distribution – Machine Hour Rate-Computation of Machine Hour Rate.

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

RECOMMENDED TEXTS

1. Drury–Management and Cost Accounting with Course Mate, New Delhi : Cengage
2. Jain,S.P & Narang, K.L. ,Cost Accounting, Kalyani Publishers
3. Khanna, B.S. Pandey, I.M-Ahuja, G.K and Arora M.N., Practical Costing, S Chand & Sons

UNIVERSITY OF MADRAS
B.Com. DEGREE COURSE IN BANK MANAGEMENT
SYLLABUS WITH EFFECT FROM 2020-2021

REFERENCE BOOKS:

1. Murthy A & Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt .Ltd .Chennai
2. Reddy, T.S. and Hariprasad Reddy, Y, Cost Accounting, Margam Publications
3. Prasad, N.K and Prasad, V.K, Cost Accounting, Book Syndicate
4. Saxena and Vashist, Cost Accounting Sultan Chand and Sons, 2014, New Delhi

E-Resources

www.accountinglectures.com

www.accountingcoach.com

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

www.accountingstudyguide.com

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSC14

CORE-XIV: PRACTICAL AUDITING
Common to BCom(A&F), BCom(BM) & BCom(CA)

Inst.Hrs : 6

Credits : 4

YEAR: III

SEMESTER: V

OBJECTIVES:

- To make the students to understand the concept of present day Auditing Practices.
- To enable the students to gain knowledge of various techniques of Auditing.

OUTCOME:

- On the completion of syllabus students will gain in sight of the Auditing practices prevailing in the present scenario.
- Students will understand the general approach of audit in EDP environment.

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

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

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

TEXT BOOKS:

1. Auditing, D.P. Jain Konark Publishers Pvt. Ltd.
2. Auditing, Principles and Practice, Ravinder Kumar and Virender Sharma, Eastern Economy Edition.

REFERENCE BOOKS:

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

WEB RESOURCE:

1. http://www.osbornebooksshop.co.uk/p/auditing_tutorial
2. www.mu.ac.in
3. www.learnthat.com

UNIVERSITY OF MADRAS
B.Com. DEGREE COURSE IN BANK MANAGEMENT
SYLLABUS WITH EFFECT FROM 2020-2021

BBM-DSC15

CORE-XV: INTERNATIONAL BANKING

Inst.Hrs : 6
Credits : 4

YEAR: III
SEMESTER: V

Objectives

- To make the students understand the concept of International Banking structure.
- To Highlight the role of Foreign Exchange Market and its Management.

Outcome

- The students will be able to understand the concepts of International Banking structure and the role of Foreign Exchange Market and its Management.

UNIT I: Introduction

International Banking Vis-à-vis Domestic Banking–Foreign Trade Financing - International Financial Transactions : Lending and Borrowing across borders.

UNIT II: Foreign Exchange Market

Rate and Currency – Exchange rate determination under Fixed Exchange Rate and Floating Exchange Rate regimes- Determination of Exchange Rates :Spot and Forward- Basic Exchange Arithmetic-Forward Cover and Hedging.

UNIT III: International Financial Institutions

Definition-Functions-WorldBank-IMF-AsianDevelopmentBank-InternationalFinancial Corporation - International Development Association.

UNIT IV: Sources of Exchange

Sources of Foreign Exchange – Export Earnings – Invisible Export Earnings – Role of NRI Remittances - Foreign Direct Investment - Foreign Institutional Investment - External Commercial Borrowings – Global Depository Receipts – Off shore Borrowings.

UNIT V: Exchange Management

Foreign Exchange Management – Composition of Foreign Exchange Reserves :Foreign Currencies-Gold and SDR – Current Account Convertibility – Capital Account Convertibility and Precautions.

SUGGESTED READINGS

1. Indian Institute of Bankers, International Banking, IIB
2. Indian Institute of Bankers, International Corporate Finance, IIB
3. Frederic S.Mishkin,“Understanding Financial Crisis, A Developing Country Perspective”, In, Michael Bruno, ed. Annual World Bank Conference on Development Economics”,1996.
4. Indian Institute of Bankers Introduction to Foreign Trade, Foreign Exchange Risk Management, IIB
5. Gurusamy,GlobalFinancialInstitutions,VijayNicoleImprints,Chennai,2015

E-RESOURCES

www.money.howstuffworks.com
www.ibfed.org
www.fdic.gov
www.saintluciaifc.com

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSC16

CORE-XVI: FINANCIAL MANAGEMENT
Common to BCom(A&F), BCom(BM) & BCom(CA)

Inst.Hrs : 5
Credits : 4

YEAR: III
SEMESTER: V

OBJECTIVES

- To impart the basics of Financial Management for the benefit of Commerce students.
- To enable the students to know the concepts of the Investment, Financing and Working Capital.

OUTCOME:

- At the end of syllabus students will understand the basics of financial management, investing, financing and dividend decisions.

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.

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

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

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSE1A

ELECTIVE-I(A): INCOMETAX LAW AND PRACTICE-I

Common to BCom(A&F) as Core, BCom(CS) as Core,
BCom(BM), BCom(CA) & BCom(ISM)

Inst.Hrs : 6

Credits : Elective 5 / Core 4

YEAR: III

SEMESTER: V

OBJECTIVES:

- To provide a detailed understanding of the various provisions of I.T. Act.
- To enable the students to about the Assessment Procedures and Tax Planning.

Outcome:

- The students will understand the concepts of Income tax, Types of filing and computation of tax from various head.

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.

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

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B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

TEXT BOOKS:

1. Naveen Mittal – Principles of Income Tax Law & Practice – Cengage New Delhi
2. T. Srinivasan – Income Tax & Practice – Vijay Nicole Imprints Private Limited, Chennai
3. Vinod, K. Singhanian, Students Guide to Income Tax, Taxman Publications Pvt. Ltd.
4. Mehrotra- Income Tax Law & Accounts, Goyal, Sathiya Bhavan Publications.

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

WEB REFERENCE:

1. www.incometaxindia.gov.in
2. www.incometaxindiaefiling.gov.in
3. www.onlineservices.tin.egov-nsdl.com
4. www.cleartax.in

UNIVERSITY OF MADRAS
U.G. DEGREE COURSE

PART – IV - VALUE EDUCATION

Common for all U.G. & Five Year Integrated Courses
(Effective from the Academic Year 2012 – 2013)

SYLLABUS

CREDITS: 2

III YEAR / V SEM

Objective: Value are socially accepted norms to evaluate objects, persons and situations that form part and parcel of sociality. A value system is a set of consistent values and measures. Knowledge of the values are inculcated through education. It contributes in forming true human being, who are able to face life and make it meaningful. There are different kinds of values like, ethical or moral values, doctrinal or ideological values, social values and aesthetic values. Values can be defined as broad preferences concerning appropriate courses of action or outcomes. As such, values reflect a person's sense of right and wrong or what "ought" to be. There are representative values like, "Equal rights for all", "Excellence deserves admiration". "People should be treated with respect and dignity". Values tend to influence attitudes and behavior and help to solve common human problems. Values are related to the norms of a culture.

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

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

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

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

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

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U.G. DEGREE COURSE

Books for Reference :

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

UNIVERSITY OF MADRAS
B.Com. DEGREE COURSE IN BANK MANAGEMENT
SYLLABUS WITH EFFECT FROM 2020-2021

BBM-DSC17

CORE-XVII: TECHNOLOGY IN BANKING

Inst.Hrs : 6
Credits : 4

YEAR: III
SEMESTER: VI

Objectives

- To make the students understand the concept of application of Technology in Banking Sector.
- To expose the students to learn the role of Technology in Banking Sector.

OUTCOME

- The students will be able to understand the concepts of application of Technology in Banking Sector.

UNIT I: Introduction

Different approaches to Banking Computerization – historical perspective – technology adoption in banks : Rangarajan Committee I & II – Saraf Committee, Narasimhan Committee and Vasudevan Committee – CVO directives – RBI initiatives - WAN, LAN, VSAT, Networking system – Single Window Concept – Bank branch network applications – Intranet – internet – other services – corporate internet – Any where Banking – Any time Banking-Home Banking-Internet Banking-Online enquiry and update facilities - PIN-ATM Card-Debit Card-Smart Card-Credit Card.

UNIT II: Electronic Banking

Meaning - Services - e-banking and Financial services - Initiatives - Opportunities - Internet banking - Meaning - Internet banking Vs Traditional banking - Services - Drawbacks - Frauds in Internet banking. Core banking solutions (CBS) - Mobile banking - Meaning - Features - Services - Security issues - Electronic Mobile Wallets. ATM - Evolution - Concept - Features - Types - Mechanism - Functions. Electronic money - Meaning - Categories - Merits of e-money - Electronic Funds Transfer (EFT) system - Meaning - Steps - Benefits. Signature storage and Display by Electronic Means-Document Handling System and Document Storage and Retrieval System.

UNIT III: Electronic Banking Services

E – Payments and settlements – payment gateways - Electronic Fund Transfer - SWIFT - Electronic Clearing System - Debit and Credit Clearing RBI-Netdata-Net Bank wire.

UNIT IV: Technology in Bank

Impact of Technology on its employees - Customer services - Management control.

UNIT V: Modern Technology in Banking

Protecting - Confidentiality and Secrecy of Data - Cyber laws and its implications: information technology Act 2000 – legal frame work – preamble – salient provisions – exceptions – other statutes of relevance – the Prevention of Money Laundering Act (PMLA), 2002 – payments and settlements systems Act, 2007 – RBI guidelines.

UNIVERSITY OF MADRAS
B.Com. DEGREE COURSE IN BANK MANAGEMENT
SYLLABUS WITH EFFECT FROM 2020-2021

SUGGESTED READINGS

1. Electronic Banking and Information Technology, IIB
2. Naidu C.A.S, Information Technology in Indian Commercial Banks NIBM, Pune
3. Revell. T.R.S., Technology and Banks NIBM, Pune
4. Sanden, Donald H, Computers Today, McGraw-Hill
5. Tanenbaum ,Andrew S, Computer Networks, Prentice, Hall Publication

E-RESOURCES

www.rbi.org

www.idrbt.ac.in

www.dnb.co.in

www.bankingtech.com

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSC18

CORE-XVIII: MANAGEMENT ACCOUNTING
Common to BCom(A&F), BCom(CS), BCom(BM),
BCom(MM), BCom(CA) & BCom(ISM)

Inst.Hrs : 6
Credits : 4

YEAR: III
SEMESTER: VI

OBJECTIVES

- To enable the students to get knowledge about the various techniques of Management Principles.
- To make the students to get practical skill in solving management problems.

OUTCOME:

- Understand the primary purpose of management accounting namely financial statement analysis and budgetary control
- Develop and apply budget for planning and controlling purpose.

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.

UNITV: Budgetary Control & Marginal Costing

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

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

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

TEXT BOOK:

1. Rajiv Kumar Goel , Ishaan Goel – Concepts Building Approach to management Accounting –CENGAGE New Delhi
2. Drury – Management and Cost Accounting with CourseMate
3. Maheswari,S.N.,Management Accounting, Sultan Chand & Sons

REFERENCE BOOKS:

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

WEB REFERENCE:

1. www.accountingcoach.com
2. www.accountingstudyguide.com
3. www.futureaccountant.com
4. www.thestudentcpa.com

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSC19

CORE-XIX: ENTREPRENEURIAL DEVELOPMENT

Common to BCom(A&F) as Elective, BCom(CS),
BCom(BM), BCom(MM) & BCom(ISM)

Inst.Hrs : 6
Credits : Core 4 / Elective 5

YEAR: III
SEMESTER: VI

Course Objectives:

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

OUTCOME

- On completion of syllabus student will understand on the basic concepts of entrepreneurship and business opportunities to familiar with knowledge about business and project reports for starting a new ventures on team based.

UNIT I: Entrepreneurship

Entrepreneur : Meaning of entrepreneurship – Types of Entrepreneurship – Traits of entrepreneurship – Factors promoting entrepreneurship- Barriers to entrepreneurship- the entrepreneurial culture- Stages in entrepreneurial process – Women entrepreneurship and economic development- SHG.

UNIT II: Developing Successful Business Ideas

Recognizing opportunities – trend analysis – generating ideas – Brainstorming, Focus Groups, Surveys, Customer advisory boards, Day in the life research – Encouraging focal point for ideas and creativity at a firm level-Protecting ideas from being lost or stolen – Patents and IPR.

UNIT III: Opportunity Identification and Evaluation

Opportunity identification and product/service selection – Generation and screening the project ideas – Market analysis, Technical analysis, Cost benefit analysis and network analysis- Project formulation – Assessment of project feasibility- Dealing with basic and initial problems of setting up of Enterprises.

UNIT IV: Business Planning Process

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

UNIT V: Funding

Sources of Finance- Venture capital- Venture capital process- Business angles- Commercial banks- Government Grants and Schemes.

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

TEXT BOOKS:

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

REFERENCE BOOKS:

1. Barringer, B., Entrepreneurship: Successfully Launching New Ventures, 3rd Edition, Pearson, 2011.
2. Bessant, J., and Tidd, J., Innovation and Entrepreneurship, 2nd Edition, John Wiley & Sons, 2011.
3. Desai, V., Small Scale Industries and Entrepreneurship, Himalaya Publishing House, 2011.
4. Donald, F.K., Entrepreneurship- Theory, Process and Practice, 9th Edition, Cengage Learning, 2014.
5. Hirsch, R.D., Peters, M. and Shepherd, D., Entrepreneurship, 6th Edition, Tata McGraw-Hill Education Pvt.Ltd., 2006.
6. Mathew, J.M., Entrepreneurship Theory at Cross Roads: Paradigms and Praxis, 2nd Edition, Dream Tech, 2006.
7. Morse, E., and Mitchell, R., Cases in Entrepreneurship: The Venture Creation Process, Sage South Asia, 2008.
8. Nagendra and Manjunath, V.S., Entrepreneurship and Management, Pearson, 2010.
9. Reddy, N., Entrepreneurship: Text and Cases, Cengage Learning, 2010.
10. Roy, R., Entrepreneurship, 2nd Edition, Oxford University Press, 2011.
11. Stokes, D., and Wilson, N., Small Business Management and entrepreneurship, 6th Edition, Cengage Learning, 2010.

E-RESOURCES:

1. <http://inventors.about.com/od/entrepreneur/>
2. <http://learnthat.com/tag/entrepreneurship/>
3. www.managementstudyguide.com
4. www.quintcareers.com
5. www.entrepreneur.com

UNIVERSITY OF MADRAS
B.Com. DEGREE COURSE IN BANK MANAGEMENT
SYLLABUS WITH EFFECT FROM 2020-2021

BBM-DSE3A

ELECTIVE-III(A): CREDIT & RISK MANAGEMENT IN BANKING

Inst.Hrs : 6

Credits : 5

YEAR: III

SEMESTER: VI

Objectives

1. To expose the students to learn the concept of Credit and Risk Management.
2. To enable the students to know the process of Credit and Risk Management.

OUTCOME

- The students will be able to understand the concepts and process of Credit and Risks Management

UNIT I: Introduction

Bank Credit – Basic Principles and Approach – Three C’s- Purpose of lending - Security aspects / Business Experience / Management – Market – Purpose Trading - Manufacturing Service, Agriculture, Personal - Security: Primary- Collateral - Stock, Machinery, Land and Building - Guarantee - Different types of Mortgages – Management / Experience: Business Experience- Technical Qualification-Professional Management –Market :Local National-Global-Types of Credit-Demand Loan- Cash Credit- Overdraft-Term Loan Basic Characteristics and difference between the four-Legal and Regulatory Aspect- Legal Documents - Loan Documents - RBI Directives - Various Committees - Tandon- Chore, Nayak and such other Committees – Brief details.

UNIT II: Lending Policy

Lending to Different Customers - Individuals - Partnership - Limited companies – Trust Association-Legal aspects-Documents to be called for.

UNIT III: Loans & Disbursement

Loan Processing - Sanctioning - Monitoring - Recovering Commercial Loans Activity Based)- Government Sponsored Loans (mostly agricultural, Rural and Weaker section)- Trading: small - Retail - Wholesale - Chain / Supermarket - Manufacturing: Industrial Advances-ServiceTransport-Telecommunication-Hospital-Hotel.Infrastructure:Power- Petrol - Port - Agriculture: Crop - Plantation - Well - Motor Pump set - Tractor etc. Miscellaneous:Self-Employed.Businessloan(BorrowerBased)-SmallBusiness:Self Employed-Transport-Trade-Hotel- Others-Approach-Assessment-Supervision- Recovery Medium and Large Scale: Small Scale Industries - Corporate - Approach - Assessment-Sanction-Disbursement-FollowUp-RecoveryAgriculture:Small,Medium and Big Farmers – Short term and Medium term Loans-Corporate Borrowers .Government sponsored: Priority Sector lending – Lead Bank Scheme-Government sponsored loan to Weaker section-Subsidy.

UNIVERSITY OF MADRAS
B.Com. DEGREE COURSE IN BANK MANAGEMENT
SYLLABUS WITH EFFECT FROM 2020-2021

UNIT IV: Project Finance

Corporate Finance - Project Finance - Appraisal - Assessment - Documentation - Disbursement-Monitoring-FollowUp-Review-CreationofCharge-AnalysisofBalance sheet - Profit and Loss account - Cash flow and Fund flow working - Project approach

UNIT V: N.P.A.

NPA- Causes and Remedial Measures - Management of NPA's - Debt Recovery Tribunals

- Asset Reconstruction Fund.-SARFAESI Act 2002-Reserve Bank of India - Master Circulars related to NPA

Suggested Readings

1. Indian Institute of Bankers, Indian Financial System and Commercial Banking, IIB
2. Indian Institute of Bankers, Special and preferred sector Finance IIB
3. Indian Institute of Bankers, Management and Accounting and Financial Management, IIB
4. Prudential Accounting Norms and Audit of Banks, Naganatham. M. and Jayaraman.
5. Annual Reports of RBI

E-Resources

www.federalreserve.gov

www.kpmg.com

www.bis.org

www.counterpartyriskmanagement.org

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSE2A

ELECTIVE-II(A): INCOMETAX LAW AND PRACTICE-II

Common to BCom(A&F) as Core, BCom(CS) as Core,
BCom(BM), BCom(CA) & BCom(ISM)

Inst.Hrs : 6

Credits : Elective 5 / Core 4

YEAR: III

SEMESTER: VI

OBJECTIVES

To help the students to understand the relevance and significance of Tax.

- To facilitate the students in understanding the various Provisions I.T. Act.

OUTCOME:

- The students will understand the procedure for computing taxable income from different heads, clubbing of income, Setoff and carry forward of losses and Deductions applicable to an individual.

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.

TEXT BOOKS:

1. Naveen Mittal – Principles of Income Tax Law & Practice – Cengage New Delhi
2. T. Srinivasan – Income Tax & Practice – Vijay Nicole Imprints Private Limited , Chennai

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

REFERENCE BOOKS:

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

WEB RESOURCE:

1. www.incometaxindia.gov.in
2. www.incometaxindiaefiling.gov.in
3. www.onlineservices.tin.egov-nsdl.com
4. www.cleartax.in

DEPARTMENT OF BANK MANAGEMENT – (SHIFT-II)

ASSESSMENT PROCEDURE:

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).

INTERNAL ASSESSMENT

COURSE	PARTICULARS	MARKS
Theory Papers	Test (Best 2 out of 3)	10
	Attendance	05
	Seminars	05
	Assignment	05
	TOTAL	25 Marks

QUESTION PAPER PATTERN

PARTICULARS	QUESTION	MARKS	TOTAL
SECTION A	10 out of 12 Questions	2 Marks	$10 \times 2 = 20$ Marks
SECTION B	5 out of 7 Questions	5 Marks	$5 \times 5 = 25$ Marks
SECTION C	3 out of 5 Questions	10 Marks	$3 \times 10 = 30$ Marks
TOTAL			75 Marks

[The College can follow any format of Distribution Table for Easy and Better understanding]

J. Sankar

R. Pranthi

PRINCIPAL

ANNA ADARSH COLLEGE FOR WOMEN
ANNA NAGAR, CHENNAI - 600 048



Punjab Association's
ANNA ADARSH COLLEGE FOR WOMEN

Affiliated to the University of Madras
Re-accredited by NAAC with A+ Grade
Sec 2(f) under UGC Act

DEPARTMENT OF ACCOUNTING & FINANCE (SHIFT I)

COURSE HANDOUT

2023-2024

LIST OF STAFF IN THE DEPARTMENT

- | | |
|---|---------------------------------------|
| 1. Dr. Shirline David, M.Com., M.Phil., Ph.D- | Associate Professor & Head |
| 2. Ms. Saranya .K, M.Com., M.Phil., SET | Assistant Professor |
| 3. Ms. Charu Maheshwari .R, M.Com., M.Phil., NET | Assistant Professor |
| 4. Ms. Subashree .J, M.Com., NET | Assistant Professor |
| 5. Sneha Karthikayan M.Com., M.Phil., SET | Assistant Professor |
| 6. Leona Shainy L M.Com., M.Phil | Assistant Professor |
| 7. Swetha R M.Com., M.Phil | Assistant Professor |

PROGRAMME OUTCOMES

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

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

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

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

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

சென்னைப் பல்கலைக்கழகம்
University of Madras

Part-I

பொதுத் தமிழ் - பாடத்திட்டம்

General Tamil - Syllabus

4 பருவங்கள் (முதல் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பொதுத்தமிழ்-1

தமிழ் இலக்கிய வரலாறு -1

முதலாம் ஆண்டு – முதற் பருவம்

Course Code	Course Name	category	L	T	P	S	Credits	Ins.Hrs	CIA	Externa	Total
100L1AU	பொதுத்தமிழ் -1 தமிழ் இலக்கிய வரலாறு -1	Supportive	Y	-	-	-	3	6	25	75	100

Learning Objectives

- முதலாமாண்டுப் பட்ட வகுப்பு மாணவர்களுக்குத் தமிழ் மொழி இலக்கியங்களை அறிமுகம் செய்தல்
- தமிழ் இலக்கியப் போக்குகளையும், இலக்கணங்களையும் மாணவர் அறியுமாறு செய்து அவர்களின் படைப்பாற்றலைத் தூண்டுதல்
- தமிழ் இலக்கியம் சார்ந்த போட்டித் தேர்வுகளுக்கு ஏற்ப கற்பித்தல் நடைமுறைகளை மேற்கொள்ளுதல்

Expected Course Outcomes

On the Successful completion of the Course, Students will be able to

இப்பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்

CO 1	சங்க இலக்கியத்தில் காணப்பெறும் வாழ்வியல் சிந்தனைகளை அறிந்து கொள்வர்	K4
CO 2	அற இலக்கியம் மற்றும் தமிழ் காப்பியங்களின்வழி வாழ்வியல் சிந்தனையைப் பெறுவர்	K5, K6
CO 3	பக்தி இலக்கியங்களைக் கற்பதன் மூலம் பக்தி நெறியினையும், பகுத்தறிவு இலக்கியங்களைக் கற்பதன் வழி நல்லிணக்கத்தையும் தெரிந்து பின்பற்றுவர்	K3
CO 4	மொழியறிவோடு சிந்தனைத்திறனைப் பெறுவர்	K3
CO 5	மொழிப்பயிற்சிக்குத் தேவையான இலக்கணங்களைக் கற்பர்.	K2

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

அலகு-1 தமிழ் இலக்கிய, இலக்கண வரலாறு அறிமுகம்.

1. இலக்கணம்;

அ.தொல்காப்பியம், இறையனார் களவியல் உரை , நம்பியகப் பொருள், புறப்பொருள் வெண்பா மாலை, நன்னூல், தண்டியலங்காரம், யாப்பருங்கலக்காரிகை நூல்கள்

ஆ.மொழிப் பயிற்சி- ஒற்றுப்பிழை தவிர்த்தல்

- வல்லினம் மிகும் இடங்கள்
- வல்லினம் மிகா இடங்கள்

- ஈரொற்று வரும் இடங்கள்
- ஒரு, ஓர் வரும் இடங்கள்
- அது, அஃது வரும் இடங்கள்
- தான், தாம் வரும் இடங்கள்

பயிற்சி : வல்லினம் மிகும் இடங்கள், மிகா இடங்கள் தவறாக வரும்வகையில் ஒரு பத்தி கொடுத்து ஒற்றுப் பிழை திருத்தி எழுதச் செய்தல்.

2. சங்க இலக்கியம் - எட்டுத்தொகை, பத்துப்பாட்டு
3. அற இலக்கியம்-பதினெண்கீழ்கணக்கு நூல்கள்
4. காப்பிய இலக்கியம் - ஐம்பெருங் காப்பியங்கள், ஐஞ்சிறு காப்பியங்கள், சமயக் காப்பியங்கள்
5. பக்தி இலக்கியமும் (பன்னிரு திருமுறைகள், நாலாயிர திவ்வியப் பிரபந்தம் -- பகுத்தறிவு

இலக்கியமும் (சித்தர் இலக்கியங்கள், புலவர் குழந்தையின் இராவண காவியம்)

அலகு-2

சங்க இலக்கியம்

எட்டுத்தொகை ;எ

1. நற்றிணை-முதல் பாடல் -நின்ற சொல்லர்
2. குறுந்தொகை 3 ஆம் பாடல் -நிலத்தினும் பெரிதே
3. ஐங்குறுநூறு -நெல் பல பொலிக! பொன் பெரிது சிறக்க!' (முதல் பாடல்)-வேட்கைப் பத்து
4. கலித்தொகை- 51 - சுடர்த்தொடிக் கேளாய் -குறிஞ்சிக் கலி
5. புறநானூறு -189 தெண்கடல் வளாகம் பொதுமையின்றி, நாடா கொன்றோ -187

பத்துப்பாட்டு;

1. முல்லைப்பாட்டு (முழுவதும்)

அலகு-3

அற இலக்கியம்

- 1.திருக்குறள் -அறன் வலியுறுத்தல் அதிகாரம்
- 2.நாலடியார்-பாடல்: 131 (குஞ்சியழகும்)
- 3.நான்மணிக்கடிகை-நிலத்துக்கு அணியென்ப
- 4.பழமொழி நானூறு- தம் நடை நோக்கார்
- 5.இனியவை நாற்பது- 37. இளமையை மூப்பு என்று

அலகு-4

காப்பிய இலக்கியம்

1. சிலப்பதிகாரம் - வழக்குரைகாதை
2. மணிமேகலை- பாத்திரம் பெற்ற காதை
3. பெரியபுராணம் - பூசலார் நாயனார்புராணம்
4. கம்பராமாயணம்- குகப் படலம்
5. சீறாப்புராணம் - மானுக்குப் பிணை நின்ற படலம்

6. இயேசு காவியம் -ஊதாரிப்பிள்ளை	
அலகு-5	பக்தி இலக்கியமும், பகுத்தறிவு இலக்கியமும்
பக்தி இலக்கியம்;	
<ol style="list-style-type: none"> 1. திருநாவுக்கரசர் தேவாரம் - நாமார்க்கும் குடியல்லேம் எனத் தொடங்கும் பாடல் மட்டும் 2. மாணிக்கவாசகர் திருவாசகம் - நமச்சிவாய வாழ்க நாதன்தாள் வாழ்க முதல் சிரம்குவிவார் ஓங்குவிக்கும் சீரோன் கழல் வெல்க வரை 3. பொய்கையாழ்வார்-வையந் தகளியா வார்கடலே 4. பூதத்தாழ்வார்-அன்பே தகளியா 5. பேயாழ்வார்-திருக்கண்டேன் பொன்மேனி கண்டேன் 6. ஆண்டாள் - திருப்பாவை மார்கழித் திங்கள் (முதல் பாடல்) 	
பகுத்தறிவு இலக்கியம்;	
<ul style="list-style-type: none"> • திருமூலர் - திருமந்திரம் (270,271, 274, 275 285) • பட்டினத்தார் -திருவிடை மருதூர் (காடே திரிந்து - எனத் தொடங்கும் பாடல் பா.எண் ;.279, 280) • கடுவெளி சித்தர் - பாபஞ்செய் யாதிரு மனமே (பாடல் முழுவதும்) • இராவண காவியம் - தாய்மொழிப் படலம் - 18. ஏடுகை யில்லா ரில்லை முதல் - 22. செந்தமிழ் வளர்த்தார். வரை 	
Text books	
•	.
Reference Books	
<ul style="list-style-type: none"> • மு. வரதராசன், தமிழ் இலக்கிய வரலாறு, சாகித்ய அக்காடெமி, புதுடெல்லி. • மது. ச. விமலானந்தன், தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை. • தமிழண்ணல், புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை. • தமிழ் இலக்கிய வரலாறு -முனைவர்.சிற்பி பாலசுப்ரமணியம், முனைவர்.சொ.சேதுபதி • புதிய தமிழ் இலக்கிய வரலாறு- முனைவர்.சிற்பி பாலசுப்ரமணியம்,நீல.பத்மநாபன் • தமிழ் இலக்கிய வரலாறு - டாக்டர்.அ.கா.பெருமாள் • தமிழ் இலக்கிய வரலாறு -முனைவர். ப.ச.ஏசுதாசன் • தமிழ் இலக்கிய வரலாறு - ஸ்ரீ குமார் • வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு-பாக்கியமேரி • தமிழ் பயிற்றும் முறை, பேராசிரியர் ந. சுப்புரெட்டியார் - மணிவாசகர் பதிப்பகம், சிதம்பரம் 	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
Web Sources	

- <https://www.chennailibrary.com/>
- <https://www.sirukathaigal.com>
- <https://www.tamilvirtualuniversity.org>
- <https://www.noolulagam.com>
- <https://www.katuraitamilblogspot.com>

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2	1.
CLO1	3	2	3	3	3	2	2	2	3	2	3	2	
CLO2	3	3	2	2	2	3	2	3	3	2	2	2	
CLO3	3	2	3	3	2	2	2	3	2	3	3	2	
CLO4		3	3	2	2	2	3	2	3	2	3	3	
CLO5	3	3	2	2	2	3	3	2	2	2	3	3	

Strong -3,Medium-2,Low-1

UNIVERSITY OF MADRAS
UG & 5 YR INTEGRATED DEGREE – FOUNDATION COURSE
EXISTING SYLLABUS (22-23) FOLLOWED FOR THE ACADEMIC YEAR 2023-2024

FOUNDATION COURSE: PART-I HINDI PAPER-I

100L1E

Inst.Hrs. : 6
Credits : 3

Year : I
Semester : I

Programme:	U.G. – FOUNDATION COURSE – PART-I HINDI	
Programme Outcomes:	<ol style="list-style-type: none"> 1. Identify the literary trends, prose forms and nature of functional Hindi and its applications 2. Understand the roll of literature and importance of Functional Hindi 3. Obtain the practical knowledge of critical study of Literature, thinking, writing and expressional skills. 4. Obtain official noting, drafting and Business and personal, semi official letter writing methods and techniques 5. Employ the evaluating, summerising and differentiate contextual meanings. 	
Programme Specific Outcomes:	<ol style="list-style-type: none"> 1. Basic knowledge for higher studies 2. Obtain Basic professional skills i.e. business and official Correspondence and applications 3. Language application and writing skills 4. Basic idea of evaluation critical and analytical study of literature. 5. Develops ideas of creative thinking and writing 	
Course Objectives	1. Identify the theme and aims of prose lessons and functional Hindi	K1
	2. Understand and summarise the theme	K2
	3. Explain the ideology of literary works and writers	K3
	4. Interpret the contextual meaning and differentiation	K4
	5. Evaluate on the basis of elements, features and trends of prose	K5
	6. Conceive the knowledge of literary themes and practice of functional Hindi	K6
Title of the Course:	PAPER – I - PROSE, FUNCTIONAL HINDI & LETTER WRITING	
Pre-requisites, if any:	Basic Knowledge of Hindi Prose forms and prose writers	
UNITS		
I	<ol style="list-style-type: none"> 1. Sabhyata ka Rahasya 2. Personal Applications 3. Leave Letters 4. Introduction to office procedures 5. Official letter 6. Demi Official Letter 	
II	<ol style="list-style-type: none"> 1. Mitrata 2. Letter to the Editor 3. Opening an A/C 	

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 EXISTING SYLLABUS (22-23) FOLLOWED FOR THE ACADEMIC YEAR 2023-2024

	<ol style="list-style-type: none"> 4. Demi Official Letter 5. Office Order 6. Administrative Terminology English to Hindi (30 Words)
III	<ol style="list-style-type: none"> 1. Yuvavon Se 2. Application for Withdrawal 3. Circular 4. Memo 5. Enquiry 6. Administrative Terminology Hindi to English (30 Words)
IV	<ol style="list-style-type: none"> 1. Paramanu Oorja evam Khadya Padarth Sanrakshan 2. Transfer of an A/C 3. Missing of Pass Book / Cheque Leaf 4. Official Memo 5. Resolution and Notice 6. Administrative Terminology English to Hindi (30 Words)
V	<ol style="list-style-type: none"> 1. Yougyata aur Vyavasay ka Chunav 2. Complaints 3. Ordering for Books 4. Notification 5. Official Noting Hindi to English (25 Phrases) 6. Official Noting English to Hindi (25 Phrases)
Course Outcomes	<ol style="list-style-type: none"> 1. Explains the nature, features, elements of prose forms and Functional Hindi 2. Understand the theme, aim of lessons and obtain application skills. 3. Evaluate the thought, ideology, expressional and artistic skills of writers. 4. Obtain skills of critical analysis of Literary forms and drafting skills of personal letters, business letters, noting and drafting skills 5. Learn to Employ the obtained skills in enriching the bright future.
Reading List (Print and Online)	<ol style="list-style-type: none"> 1. Sarkari karyalayon mein Hindi ka Prayog, Written by Gopinath Srivatav, Lokbharati Prakashan, 15,A, Gandhi Mrag, Allabad – 1 2. Hi.wikipedia.org/wiki.आधुनिक_हिन्दी_गद्य_का_इतिहास 3. https://www.infosrf.com/blog-single.php?MnBv=494
Recommended Texts	<ul style="list-style-type: none"> • HINDI GADHYA MALA Ed. by Dr. Syed Rahamathulla, Poornima Prakashan 4/7-B, Begum III Street, Royapettah, Chennai – 14. • Karyalayeen Tippaniya :Kendriya Hindi Sansthan, Agra • Prayojan Moolak Hindi : Dr. Syed Rahamathulla, Poornima Prakashan, 4/7, Begum III Street, Royapettah, Chennai – 14

Method of Evaluation:

UNIVERSITY OF MADRAS
UG & 5 YR INTEGRATED DEGREE – FOUNDATION COURSE
EXISTING SYLLABUS (22-23) FOLLOWED FOR THE ACADEMIC YEAR 2023-2024

Internal Assessment	End Semester Examination	Total	Grade
25	75	100	

	POS1	POS 2	POS 3	POS 4	POS 5
CO 1	S	S	M	S	M
CO 2	S	S	S	S	S
CO 3	S	S	S	S	S
CO 4	S	S	S	S	S
CO 5	S	S	S	S	S

UNIVERSITY OF MADRAS

FOUNDATION COURSE: FRENCH
SYLLABUS WITH EFFECT FROM 2023-2024

UG & 5 Year PG Integrated - SEMESTER – I

Foundation Course in French: Prescribed Text and Grammar-I

Course Outcomes	<ol style="list-style-type: none"> 1. Introduce oneself and talk about one's likes and dislikes 2. Invite someone, to accept or deny an invitation 3. Making purchases at the market 4. Recall and remember the usage of grammatical tenses in constructing sentences in a dialogue. 5. Apply the learnt grammar rules in practice exercises to improve their understanding 		
Course	Foundation Course in French	Course Code	100L1K
Title of the Course:	Prescribed Text and Grammar-I		
Credits:	3		
Pre-requisites, if any:	---		
Course Objectives	Identify the basic French sentence structure		K1
	Define and describe the various grammatical tenses and use them to communicate in French		K2
	Examine the various documents presented and discuss and reply to the questions asked on it		K2 and K3
	Analyze and interpret expressions used to convey the cause, the effect, the purpose, and the opposition in French		K4
	Evaluate the grammatical nature present in passages		K5
Units			
I	Unité 1: Salut ! Unité 2: Enchanté!		
II	Unité 3: J'adore !		
III	Unité 4: Tu veux bien ?		
IV	Unité 5: On se voit quand ?		
V	Unité 6: Bonne idée !		
Prescribed Text	Régine Mérieux & Yves Loiseau, Units 1-6 of <i>Latitudes 1</i> (A1 /A2), méthode de français, Didier, 2017 (Indian Edition)		

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	M	L	S	M	L	S	S	S	M	S	M
CO2	S	M	M	L	M	M	L	S	S	S	S	S	M
CO3	M	S	S	M	M	M	L	S	M	M	M	S	M
CO4	S	M	M	L	S	M	L	S	S	S	M	S	M
CO5	S	M	M	L	M	M	L	S	S	S	S	S	M

S-Strong M-Medium L-Low

UNIVERSITY OF MADRAS

FOUNDATION COURSE: FRENCH
SYLLABUS WITH EFFECT FROM 2023-2024

SEMESTER I

Title of the Paper : Prescribed Text and Grammar-I

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

Questions not to be asked from the Autoévaluation and Préparation au DELF

Paper setters are to strictly adhere to the syllabus and ask questions only from the pages included in the syllabus. Questions should cover the entire syllabus.

QUESTION PAPER PATTERN

Time : 3 Hours

Maximum Marks : 75

Section A (10 x 2 = 20 Marks)

Answer any TEN questions

15 questions to be asked on cultural / civilisational aspects found in the prescribed textbook

Section B (5 x 5 = 25 Marks)

Answer any FIVE questions

8 Grammar exercises to be given from the prescribed textbook

Section C (3 x 10 = 30 Marks)

Answer any THREE

3 must be answered out of 5 topics (1 dialogue writing, 1 letter /email writing, 1 composition, 1 comprehension, 1 translation)

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FOUNDATION COURSE: ENGLISH
SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR - SEMESTER I PAPER II –GENERAL ENGLISH

Subject Code	Category	L	T	P	S	Credits	Inst. Hours	Marks		
								CIA	External	Total
100L1ZU	Part II	Y	Y	-	-	3	6	25	75	100
Learning Objectives										
LO1	To enable learners to acquire self awareness and positive thinking required in various life situations.									
LO2	To help them acquire the attribute of empathy									
LO3	To assist them in acquiring creative and critical thinking abilities									
LO4	To enable them to learn the basic grammar									
LO5	To assist them in developing LSRW skills									
Unit No.	Unit Title & Text							No. of Periods for the Unit		
I	SELF-AWARENESS(WHO)&POSITIVE THINKING(UNICEF) Life Story 1.1 Chapter 1 from Malala Yousafzai, I am Malala 1.2 An Autobiography or The Story of My Experiments with Truth (Chapters 1, 2 & 3) M.K.Gandhi Poem 1.3 Where the Mind is Without Fear – Gitanjali 35 – Rabindranath Tagore 1.4 Love Cycle – Chinua Achebe							20		
II	EMPATHY Poem 2.1 Nine Gold Medals – David Roth 2.2 Alice Fell or poverty – William Wordsworth Short Story 2.3 The School for Sympathy – E.V. Lucas 2.4 Barn Burning – William Faulkner							20		
III	CRITICAL & CREATIVE THINKING Poem 3.1 The Things That Haven't Been Done Before – Edgar Guest 3.2 Stopping by the Woods on a Snowy Evening – Robert Frost							20		

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FOUNDATION COURSE: ENGLISH SYLLABUS WITH EFFECT FROM 2023-2024

	Readers Theatre 3.3 The Magic Brocade – A Tale of China 3.4 Stories on Stage – Aaron Shepard (Three Sideway Stories from Wayside School” by Louis Sachar)	
IV	Part of Speech 4.1 Articles 4.2 Noun 4.3 Pronoun 4.4 Verb 4.5 Adverb 4.6 Adjective 4.7 Preposition	15
V	Paragraph and Essay Writing 5.1 Descriptive 5.2 Expository 5.3 Persuasive 5.4 Narrative Reading Comprehension	15
Course Outcomes		
Course Outcomes	On completion of this course, students will:	
CO1	Acquire self awareness and positive thinking required in various life situations	PO1,PO7
CO2	Acquire the attribute of empathy.	PO1,PO2,PO10
CO3	Acquire creative and critical thinking abilities.	PO4,PO6,PO9
CO4	Learn basic grammar	PO4,PO5,PO6
CO5	Development and integrate the use of four language skills i.e., listening, speaking, reading and writing.	PO3,PO8
Text books (Latest Editions)		
1.	Malala Yousafzai. I am Malala, Little, Brown and Company, 2013.	
2.	M.K. Gandhi. An Autobiography or The Story of My Experiments with Truth (Chapter – I), Rupa Publications, 2011.	
3.	Rabindranath Tagore. "Gitanjali 35" from Gitanjali (Song Offerings): A Collection of Prose Translations Made by the Author from the Original Bengali. MacMillan, 1913.	
4.	N.Krishnasamy. Modern English: A Book of Grammar, Usage and Composition Macmillan, 1975.	
5.	Aaron Shepard. Stories on Stage, Shepard Publications, 2017.	
6.	J.C. Nesfield. English Grammar Composition and Usage, Macmillan, 2019.	

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FOUNDATION COURSE: ENGLISH
SYLLABUS WITH EFFECT FROM 2023-2024

Web Resources	
1	Malala Yousafzai. I am Malala (Chapter 1) https://archive.org/details/i-am-malala
2	M.K Gandhi. An Autobiography or The Story of My Experiments with Truth(Chapter-1)- Rupa Publication, 2011 https://www.indiastudychannel.com/resources/146521-Book-Review-An-Autobiography-or-The-story-of-my-experiments-with-Truth.aspx
3	Rabindranath Tagore. "Gitanjali 35" from Gitanjali (Song Offerings) https://www.poetryfoundation.org/poems/45668/gitanjali-35
4	Aaron Shepard.Stories on Stage, Shepard Publications, 2017 https://amzn.eu/d/9rVzINv
5	J C Nesfield. Manual of English Grammar and Composition. https://archive.org/details/in.ernet.dli.2015.44179

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3	3	2	3	2
CO2	2	3	3	3	2	3	3	2	2	2
CO3	3	3	3	2	3	3	3	2	3	2
CO4	3	3	3	3	3	3	3	2	2	2
CO5	3	2	3	3	3	3	3	2	2	3

Mapping with Programme Specific Outcomes:

CO /PO	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3
CO2	3	3	3	3
CO3	3	3	3	3
CO4	3	3	3	3
CO5	3	3	3	3
Weightage	15	15	15	15
Weighted percentage of Course Contribution to POS	3.0	3.0	3.0	3.0

3 – Strong, 2 – Medium, 1 - Low

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – I
CORE-I: FINANCIAL ACCOUNTING - I

(Common to BCom-Gen., BM, CA, MM, ISM, Co-op. & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
144C1A	5				5	5	25	75	100
Learning Objectives									
LO1	To understand the basic accounting concepts and standards.								
LO2	To know the basis for calculating business profits.								
LO3	To familiarize with the accounting treatment of depreciation.								
LO4	To learn the methods of calculating profit for single entry system.								
LO5	To gain knowledge on the accounting treatment of insurance claims.								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
I	Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation								15
II	Final Accounts Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.								15
III	Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate								15
IV	Accounting from Incomplete Records – Single Entry System Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.								15
V	Royalty and Insurance Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)								15
TOTAL								75	
THEORY 20% & PROBLEM 80%									

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2023-2024

CO	Course Outcomes
CO1	Remember the concept of rectification of errors and Bank reconciliation statements
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO3	Analyse the various methods of providing depreciation
CO4	Evaluate the methods of calculation of profit
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.

Textbooks

1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3.	Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5.	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
6.	Dr. K. Murugadoss, Dr. M. Jaya, Dr. V. Charulatha & Dr. D. Baskar Financial Accounting, Vijay Nicole Imprints Private Limited, Chennai
7.	T.S. Reddy and Dr. A. Murthy, Financial Accounting, Margham Publications, Chennai

Reference Books

1.	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2.	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3.	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – I

CORE-II: PRINCIPLES OF MANAGEMENT

(Common to BCom-Gen., BM, CA, MM, ISM, Co-op. & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
144C1B	5				5	5	25	75	100
Learning Objectives									
LO1	To understand the basic management concepts and functions								
LO2	To know the various techniques of planning and decision making								
LO3	To familiarize with the concepts of organisation structure								
LO4	To gain knowledge about the various components of staffing								
LO5	To enable the students in understanding the control techniques of management								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Management Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.								15
II	Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.								15
III	Organizing Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.								15
IV	Staffing Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test-Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].								15

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V	<p>Directing Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision.</p> <p>Co-ordination and Control Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].</p>	15
Total		75
Course Outcomes		
CO1	Demonstrate the importance of principles of management.	
CO2	Paraphrase the importance of planning and decision making in an organization.	
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.	
CO4	Enumerate the various methods of Performance appraisal	
CO5	Demonstrate the notion of directing, co-coordination and control in the management.	
Textbooks		
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.	
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.	
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.	
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.	
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.	
Reference Books		
1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai	
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.	
3	Griffin, Management principles and applications, Cengage learning, India.	
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.	
5	Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.	
NOTE: Latest Edition of Textbooks May be Used		

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Web Resources	
1	http://www.universityofcalicut.info/sy1/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

**MAPPING WITH PROGRAMME OUTCOMES
 AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVERAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

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FIRST YEAR – SEMESTER – I
ELECTIVE - I: BUSINESS COMMUNICATION
 (Common to BCom-Gen., BM & MM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
144E1A	4				3	4	25	75	100
Learning Objectives									
LO1	To enable the students to know about the principles, objectives and importance of communication in commerce and trade.								
LO2	To develop the students to understand about trade enquiries								
LO3	To make the students aware about various types of business correspondence.								
LO4	To develop the students to write business reports.								
LO5	To enable the learners to update with various types of interviews								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Business Communication Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout								12
II	Trade Enquiries Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars								12
III	Banking & Insurance Correspondence Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence								12
IV	Secretarial Correspondence Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing								12
V	Interview Preparation Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews –Creating & maintaining Digital Profile								12
TOTAL								60	

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Course Outcomes	
CO1	Acquire the basic concept of business communication.
CO2	Exposed to effective business letter
CO3	Paraphrase the concept of various correspondences.
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.
CO5	Acquire the skill of preparing an effective resume
Textbooks	
1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.
2	Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
3	K.P. Singha, Business Communication, Taxmann, New Delhi.
4	R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
5	M. S. Ramesh and R. Pattanshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.
Reference Books	
1	V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2	Rithika Motwani, Business communication, Taxmann, New Delhi.
3	Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.
4	Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- NewDelhi.
5	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://accountingseekho.com/
2	https://www.testpreptraining.com/business-communications-practice-exam-questions
3	https://bachelors.online.nmims.edu/degree-programs

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	3	2	3	2	2	2	2	2	2	2
CO2	3	3	2	3	2	2	2	3	2	2	2
CO3	3	3	2	3	2	2	2	2	2	2	2
CO4	3	3	2	3	2	2	2	2	2	2	2
CO5	3	3	2	3	2	2	2	2	2	2	2
TOTAL	15	15	15	15	10	10	10	11	10	10	10
AVERAGE	3	3	3	3	2	2	2	2.2	2	2	2

3 – Strong, 2- Medium, 1- Low

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FIRST YEAR – SEMESTER – I
FOUNDATION COURSE – PROFESSIONAL ETHICS

(Common to BCom-Gen., BM, CA, MM & ISM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
144B1A	2				2	2	40	60	100
Unit	Contents								No. of Hrs
I	Concept and Theories of Business Ethics: Definition of Ethics – Personal Ethics and Business Ethics – Morality and Law – How are moral standards are formed? - Religion and Morality – Morality, Etiquette and - Professional Codes – Indian Ethical Traditions.								6
II	Business Ethics: Principles of Personal Ethics – Principles of Professional Ethics – Evaluation of Ethics over the Years – Honesty, Integrity and Transparency – Distinction between Values and Ethics – Roots of Unethical Behaviour – Ethical Decision-making.								6
III	Ethical Dilemmas, Sources and their Resolutions: What is an Ethical Dilemma? – Sources of Ethical Behaviour – Code of Personal Ethics for Employees – How to resolve an Ethical problem? – How to resolve Ethical Dilemmas?								6
IV	Ethical Decision-making in Business: Ethical Models that guide Decision-making – Which approach to use? – Ethical Decision-making with cross-holder Conflicts and Competition – Applying Moral Philosophy to Ethical Decision-making – Kohlberg’s Model of Cognitive Moral Development – Influences on Ethical Decision-making – Personal values and Ethical Decision-making.								6
V	Human Values for Indian Managers: Lessons from Ancient Indian Education System – The Law of Karma – Quality of Work Life – Ethics of Vivekananda, Gandihiji, Aurobindo and Tagore.								6
Total								30	
Textbooks									
1	Tom L. Beauchamp and Norman E. Bowie, “Ethical Theory and Business”, Prentice Hall, New Jersey								
2	Manual Vela Squez, “Business Ethics Concepts and Cases”, Prentice Hall, New Jersey								
3	Kenneth Blanchard and Norman Vincent Peale, “The Power of Ethical Management”, New York, William Morrow & Co								
4	Dr.S.S.Khanka, “Business Ethics and Corporate Governance”,S Chand and Company Ltd,NewDelhi.								
5	R.S.Naagarazan, “A Textbook on Professional Ethics and Human Values”, New Age International(P) Limited.								
6	A.C.Fernando, “Business Ethics and Corporate Governance”, Pearson.								
7	A.C.Fernando,K.P.Muraleedharan, E.K.Satheesh, “Business Ethics - An Indian Perspective”,Pearson India Education Service Pvt Ltd.								

**சென்னைப் பல்கலைக்கழகம்
University of Madras**

Part-IV

அடிப்படைத் தமிழ் - பாடத்திட்டம்

Basic Tamil - Syllabus

2 பருவங்கள் (முதல் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பருவம் - I (Semester - I)
அடிப்படைத் தமிழ் - I (Basic Tamil - I)

Course Code	Course Name	Category	L	T	P	S	Credit	Ins. Hours	Marks		
									CIA	External	Total
100S1A	அடிப்படைத் தமிழ் - I Basic Tamil - I	Supportive	2		-	-	2	2	25	75	100
Pre requisite	- தமிழ் கற்கும் ஆர்வம்.										SV 2023
Learning Objectives - கற்றல் நோக்கங்கள்											
<ul style="list-style-type: none"> • பிறமொழி மாணவர்களுக்குத் தமிழ்மொழி பயிற்றுவித்தல். • தமிழ் எழுத்துகளின் வரிவடிவங்களை அறிவதோடு உச்சரிக்கவும் எழுதவும் பயிற்றுவித்தல். • கற்றுக்கொண்ட சொற்களைக் கொண்டு தொடர்களை அமைத்துப் பேசக் கற்றுக்கொள்ளச் செய்தல். • தமிழ்பேசும் மக்களிடையே அவர்கள் கலந்துபழகி, தங்கள் வாழ்வைச் சிறப்பாக நடத்தத் தேவையான மொழிவளத்தைப் பெறச் செய்தல். 											
Expected Course Outcomes - எதிர்பார்க்கப்படும் கற்றல் அடைவுகள்											
On the successful completion of the course, students will be able to											
இப் பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்.											
CO 1	தமிழ் உயிரெழுத்து வடிவங்களையும் மெய்யெழுத்து வடிவங்களையும் அறிந்துகொள்வர்.									K1,K2	
CO 2	உயிர், மெய், உயிர்மெய்த் துணைக் குறியீடுகளை அறிந்து அவற்றை எழுதும் திறன் பெறுவர்.									K2	
CO 3	ஒரு எழுத்துக்கு ஒரு ஒலி, ஒரு ஒலிக்கு ஒரு எழுத்து என்ற தமிழின் உச்சரிப்பு - வரிவடிவத் தொடர்பை உணர்வர்.									K3,K4	
CO 4	சில அடிப்படையான மொழி இலக்கண விதிகளை அறிந்து பயன்படுத்துவர்.									K3,K5	
CO 5	தமிழ்நாட்டுச் சூழலில் அன்றாடத் தேவைகளை நிறைவேற்றிக்கொள்ள ஏற்ற மொழிப் பயன்பாடுகளை அறிவர்.									K4,K6	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
Unit - I	உயிரெழுத்துகள், மெய்யெழுத்துகள், உயிர்மெய் எழுத்துகள்										
	உயிர், மெய், உயிர்மெய்த் துணைக் குறியீடுகள், குறில்-நெடில், வல்லினம்-மெல்லினம்-இடையினம் - எழுத்துகளின் ஒலிப்பு முறையையும் எழுதும் முறையையும் கற்றல்.										
Unit - II	ஒரெழுத்து ஒருமொழியும் இன்றியமையாத பெர்றசொற்களும்										
	ஒரெழுத்துச் சொற்கள் - பல எழுத்துச் சொற்கள் - சொற்பொருள் அறிதல் - நாள், மாதம், எண் பெயர்கள் அறிதல் - பருவங்கள் அறிதல் - விலங்குகள், தாவரங்கள், உடல் உறுப்புகள், உறவுப் பெயர்கள், ஊர்ப் பெயர்கள், போன்றவற்றை அறிதல்.										
Unit - III	சொல் வகைகளும் சொற்பயன்பாடும்										
	எண் அடை, பெயரடை, வினையடை, இடைச்சொற்கள் இணைப்பு, வேற்றுமை உருபு இணைப்பு போன்ற மொழி விதிகளைக் கற்பித்தல்.										
Unit - IV	பிழையின்றிப் பேசுதலும் எழுதுதலும்										
	திணை-பால்-எண்-இடம்-காலம் ஆகியவற்றை அறிதல். பொதுவாக இவற்றில் ஏற்படும் பிழைகளை உணர்த்திச் சரிசெய்தல்.										

Unit - V	மொழிப் பயன்பாட்டு பயிற்சி
	<ul style="list-style-type: none"> • ஆர்வமுட்டும் நிகழ்ச்சி அல்லது சிறிய கதையைச் சொல்லச் செய்தல் / படிக்கச் செய்தல். • சூழல்சார் (கல்லூரி, நூலகம், உணவகம், பேருந்து-இரயில்-விமான நிலையங்கள், அங்காடிகள்) உரையாடல்களை மாணவர்களிடையே நிகழ்த்துதல். • கதையினைச் சொல்லச் சொல்ல எழுதச் சொல்லுதல். • திரைப்படம் அல்லது திரைப்படப் பாடல் குறித்து மாணவர்களிடையே குழுக் கலந்துரையாடல் செய்யச் சொல்லல்.
Text book (s)	
•	அடிப்படைத் தமிழ்-1 (Basic Tamil-I)
Reference Books / Websites	
•	தமிழில் நாமும் தவறில்லாமல் எழுதலாம் - பொற்கோ, பாரி நிலையம், சென்னை, 2003.
•	www.tamilvu.org/ta/content/சான்றிதழ்
•	www.thamizham.net/kal/ttenglish/cards32-u8.htm
•	www.thamizham.net/kal/ttenglish/index-u8.htm
•	www.ilearntamil.com
•	www.wikihow.com/Learn-Tamil
•	www.ilovelanguages.org/tamil.php
•	www.ling-app.com/learn-tamil
•	www.ilearntamilnow.com
•	www.17-minute-languages.com/en/learn-tamil
•	www.hindustanitongue.com/learn-tamil
•	www.duolingo.com/course/ta/en/Learn-Tamil
•	www.mylanguages.org/learn_tamil.php
•	www.learn101.org/tamil.php
•	www.goethe-verlag.com/book2/EN/ENTA/ENTA002.HTM
•	www.karky.in/payilcourses/index.html
•	www.tamilvu.org/ta/பயணியர்-தமிழ்
•	www.languagetrainers.com/blog/tamil-words/
•	www.thamizham.net/kal/tamil.htm
•	www.worldtamilacademy.com
•	www.outsourcingtranslation.com/resources/phrases/tamil-sentences.php
•	www.ling-app.com/ta/basic-words-in-tamil/
•	www.thirutamil.com/article/20-easy-thirukkural-in-tamil/
•	www.chennaiLibrary.com/avvai/kondraivendan.html
•	www.tamilvu.org/ta/content/புதிய-பாடத்திட்டம்-2022
•	www.tamilvu.org/ta/content/மின்-கற்றலுக்கான-இணையத்தளம்
•	www.ling-app.com/ta/tamil-culture
•	www.caleidoscope.in/art-culture/tamil-nadu-culture-3

Apps

- www.kaniyantamil.com/best-mobile-apps-tamil-learning/
- Tamil 101 - Learn to Write
- <https://payil.app/tva/ta/>
- <https://tamil-101.en.aptoide.com/app>
- Ling - Learn Tamil Language
- Tamil by Nemo
- Learn Tamil Quickly

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2
CLO 1	3	2	3	2	2	3	2	2	2	2	3	3
CLO 2	2	2	2	3	3	2	2	3	3	2	2	2
CLO 3	3	3	3	2	2	3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3	2	2	2	2	3	2
CLO 5	2	2	3	3	2	2	3	3	2	3	3	2

Strong - 3, Medium - 2, Low - 1

**சென்னைப் பல்கலைக்கழகம்
University of Madras**

Part-IV

வளர்நிலைத் தமிழ் - பாடத்திட்டம்

Advanced Tamil - Syllabus

2 பருவங்கள் (முதல் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பருவம் - 1 (Semester - 1)
வளர்நிலைத் தமிழ் - I (Advanced Tamil - I)

Course Code	Course Name	Category	L	T	P	S	Credit	Ins. Hours	Marks		
									CIA	External	Total
100S1B	வளர்நிலைத் தமிழ் - I Advanced Tamil - I	Supportive	2	-	-	-	2	2	25	75	100
Pre-requisite	பத்தாம் வகுப்பு வரை தமிழை மொழிப்பாடமாகப் படித்திருக்க வேண்டும்.										SV 2023
Learning Objectives - கற்றல் நோக்கங்கள்											
<ul style="list-style-type: none"> இக்கால இலக்கியங்களில் இன்றியமையாத சில வகைமைகளை மாணவர்கள் அறியுமாறு செய்தல். அழியும் நிலையில் உள்ள நாட்டுப்புறப் பாடல்கள் குறித்த விழிப்புணர்வை ஏற்படுத்துதல். உரைநடை வடிவத்தின் குறிப்பிடத்தக்க கூறான கட்டுரை இலக்கியம் பற்றியும் அதன் சிறப்புகள் குறித்தும் அறியச் செய்தல். தம் உள்ள கருத்துகளை நடப்பு இலக்கிய வடிவங்களைப் பயன்படுத்திச் சமூகத்துக்குப் படைத்தளிக்கத் தூண்டுதல். மொழிப் பிழைகள் நேராமல் தவிர்த்து , பல்வகை ஊடகங்களிலும் வேலை வாய்ப்பு பெற ஊக்கமளித்தல். 											
Expected Course Outcomes - எதிர்பார்க்கப்படும் கற்றல் அடைவுகள்											
On the successful completion of the course, students will be able to											
இப் பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்											
CO 1	சமகால இலக்கியங்களின் நோக்குகள்- போக்குகள் குறித்து மாணவர்கள் அறிந்துகொள்வர்.										K2
CO 2	நாட்டுப்புற மக்களின் வாழ்வியல் , அறிவாற்றல், இன்றைய நிலை ஆகியவை குறித்துச் சிந்திப்பர்.										K1,K2
CO 3	தங்கள் கற்பனை வளத்தை மாணவர்கள் பெருக்கிக் கொள்வர்.										K2,K4,K6
CO 4	மொழியில் பிழைகள் நேரா வண்ணம் எழுதக் கற்றுக் கொள்வதோடு , திறனாய்வு செய்யும் ஆற்றல் பெறுவர்.										K5,K4
CO 5	திரைப்படம், சின்னத்திரை, தொலைக்காட்சி உள்ளிட்ட ஊடகங்களில் பாடல், இசை, எழுத்து எனப் பல்வேறு வேலைவாய்ப்புகள் பெறுவர்.										K5,K4,K6
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
Unit - I	நாட்டுப்புறப் பாடலும் கவிதையும்										
	<ol style="list-style-type: none"> 1. கி.வ.ஜா.வின் மலையருவி அல்லது ஏதேனும் ஒரு நாட்டுப்புறத் தொகுப்பிலிருந்து தேர்ந்தெடுத்துத் தாலாட்டுப் பாடல், சிறுவர் விளையாட்டுப் பாடல், தொழில் பாடல், ஒப்பாரிப் பாடல் ஆகியவற்றை மாணவர்களுக்கு அறிமுகப்படுத்துதல். 2. தமிழ்த்தாய் வாழ்த்து முதல் பாடல் மட்டும். 3. பாரதியாரின் “செந்தமிழ் நாடென்னும் போதினிலே” பாடல். 										
Unit - II	புதுக்கவிதையும் சிறுகதையும்										
	<ol style="list-style-type: none"> 1. “நிலத்தை ஜெயித்த விதை” - வைரமுத்து 2. “தீக்குச்சி” (பித்தன் தொகுப்பு) - அப்துல் ரஹ்மான் 3. “கட்டை விரல்” - கா.ந. அண்ணாதுரை 4. “சனிக்கிழமை” (காகித உறவு தொகுப்பு) - சு.சமுத்திரம் 										

Unit - III	கட்டுரையும் குறிப்புகளைக்கொண்டு கட்டுரை எழுதுதலும்											
	1. மு.வ.வின் “நல்வாழ்வு” தொகுப்பிலிருந்து ஏதேனும் ஒரு கட்டுரை. 2. குறிப்புகளைக் கொடுத்துக் கட்டுரை எழுதச் செய்தல்.											
Unit - IV	ம் நேர்காணலும் திறனாய்வு											
	இலக்கியநயம் பாராட்டுதல், நூல் திறனாய்வு, திரைப்படத் திறனாய்வு. நேர்காணல்											
Unit - V	மொழிப் பயிற்சி											
	1. திணை, பால், எண், இடப் பயன்பாடு அறிதல். 2. பொருந்திய சொல் தருதல். 3. பிழை நீக்கி எழுதுதல்.											
Text book (s)												
•												
Reference Books / Websites												
•												
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2
CLO 1	3	2	3	2	2	3	2	2	2	2	3	3
CLO 2	2	2	2	3	3	2	2	3	3	2	2	2
CLO 3	3	3	3	2	2	3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3	2	2	2	2	3	2
CLO 5	2	2	3	3	2	2	3	3	2	3	3	2
Strong - 3, Medium - 2, Low - 1												

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FIRST YEAR – SEMESTER – I
SEC – 1 MS OFFICE FOR COMMERCE (Practical)

(Common to BCom-Gen., BM, CA, MM & ISM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
144S1A			2		2	2	40	60	100
Unit	Contents								No. of Hours
I	Introduction to MS Word & Commonly used features Introduction to Word processing -Word processor / Editor - File Extension - DOCx, DOTx - Application / Document area Title Bar, Menu Bar, Ribbon, Icons, Status Bar, Scroll Bar - Page Layout - Page Size (Letter / A4) - Orientation (Landscape / Portrait) - Margin (Top, Left, Bottom, Right) -Navigation(Arrow keys, Ctrl + Arrow keys, Home, End, Page UP/ Page Down) - Selection - Using Shift + Navigation Fonts / Superscript / Subscript - Show / Hide - Displays non printing characters (Space / TAB / Enter) - Change Case - Bullets / Numbering - Format Painter – Clipboard - Find / Replace Screen shot - Prnt SCR / Alt + PrntScr – Indent - Line and Para spacing - Tab Stop - Text to Table - Table to Text								6
II	Insert Tab & Mail Merge Insert Tab - Picture (Styles, Border, Effects, Warp Text, Align, Rotate, Flip, Crop) - Water Mark - Shapes (Group, Ungroup, Bring to Front, Send to Back, Format shape) – Hyperlink – Bookmark - Text Box - Word Art Tables - Rows , Columns, Cell - Merge Cell - Split Cell TOC - Update entire - Header / Footer - Cover Page - Break - Section Break - Spell Check - ABC / F7 - Word Count Working with Mail Merge								6
III	Introduction to MS Powerpoint Creating Presentation - File Extension - PPTx, PPSx - Slides and Layouts, Apply Background - Title Bar, Menu Bar, Ribbon, Icons, Status Bar, Scroll Bar - View - Slide Master Insert Logo - to display in all slides - Change Text color - to maintain consistency in all slides Slideshow - F5 / Shift F5 New Slide - Ctrl + M Animation Effects - Apply in objects within the Slide Transition Effect - Apply between slides Rehearse Timing - Set timing to each slide Loop until ESC - After reaching LAST slide, display again from 1st slide. SaveAs - PPSx - PowerPoint Show SlideShow - Use Pen / Highlighter Paste the Chart from Excel - Data linked to Excel source Insert Chart within PowerPoint - Data linked internally								6

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IV	<p>Introduction to MS Excel & Using Formulas</p> <p>Working with Excel</p> <p>Opening a Workbook - Understanding the Display Screen</p> <p>Working with the Ribbon - Exploring the File Tab - Working with the Quick Access Toolbar - Working with the Status Bar- Switching Between Opened Workbooks</p> <p>Entering Data - Moving the Cell Pointer - Selecting a Range of Cells - Creating a New Workbook - Inserting, Renaming, and Deleting Worksheets - Entering Constant Values - Using Auto Fill to Enter Data - Saving a Workbook - Editing Cell Contents</p> <p>Clearing Cell Contents - Insert / Edit Comments - Working with Undo and Redo - Closing a Workbook</p> <p>Using Formulas</p> <p>Entering Formulas with Addressing Methods (Relative / Mixed / Absolute) - Using Auto Fill with Formulas - Using the Sum, Average, Max, Min, Count Functions - Using IF and NestedIf Function - Using Text Functions (Len, Trim, Left, Right, Mid, Find, Replace, Upper, Lower, Proper) - Using Date Functions (Today, Now, Day, Month, Year) - Using Lookup Functions (Vlookup, Hlookup) - Using Formula Error Checking - Cutting / Copying and Pasting Constant Values and Formulas - Copy / Pasting using Transpose option - Using Format Painter</p>	6
V	<p>Working on multiple Worksheets & Working with huge Datasets</p> <p>Formatting Worksheets - Formatting Numbers - Changing the Font Format - Aligning Cell Contents - Merging Cells</p> <p>Adding Borders - Applying Cell Styles - Modifying Columns and Rows - Changing Column Width - Changing Row Height</p> <p>Inserting and Deleting Columns or Rows - Hiding Columns or Rows - Editing Workbooks - Working with AutoCorrect</p> <p>Checking Spelling - Using Find and Replace - Using Hyperlinks (Internal / External)</p> <p>Working with huge Dataset</p> <p>Using multilevel Sort - Using Filters - Fetching Unique Records</p> <p>Finding Duplicates - Applying Conditional Formatting Rules</p> <p>Applying Freeze Panes - Using Pivot Table (Layout & Format)</p> <p>Working with Charts</p> <p>Pie / Bar / Column / Line Charts - Titles / Legends / Data labels</p> <p>Copy / Pasting in Word / PowerPoint</p> <p>Printing Worksheets</p> <p>Using Print Preview - Working with Print Settings - Using Page Setup Tools - Working in Page Layout View - Creating a Header and Footer - Using Page Break Preview - Printing a Worksheet</p> <p>Exiting Excel</p>	6
Total		30

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Reference Books	
1	Hart-Davis, G., Kettell, J. A., Simmons, C. (2003). Microsoft Office 2003: The Complete Reference. United Kingdom: McGraw-Hill/Osborne.
2	Lambert, J., Frye, C. (2018). Microsoft Office 2019 Step by Step. United States: Pearson Education.
3	Lambert, J., Cox, J. (2007). Microsoft Office Word 2007 Step by Step. United States: Microsoft Press.
4	Richardson, T., Held, B., Moriarty, B. (2019). Microsoft Excel Functions and Formulas with Excel 2019/Office 365. United States: Mercury Learning and Information
5	Lalwani, L. (2019). Excel 2019 All-in-One: Master the New Features of Excel 2019 / Office 365. India: BPB Publications.
6	Weverka, P. (2010). PowerPoint 2010 All-in-One For Dummies. Germany: Wiley.
Web Resources	
1	Ms Word tutorial: https://youtu.be/S-nHYzK-BVg
2	Ms PowerPoint: https://youtu.be/XF34-Wu6qWU
3	Mail Merge material: https://support.microsoft.com/en-us/office/use-mail-merge-for-bulk-email-letters-labels-and-envelopes-f488ed5b-b849-4c11-9cff-932c49474705
4	Ms Excel functions: https://youtu.be/ShBTJrdioLo
5	Materials : https://support.microsoft.com/en-us/training

சென்னைப் பல்கலைக்கழகம்
University of Madras

Part-I

பொதுத் தமிழ் - பாடத்திட்டம்

General Tamil - Syllabus

4 பருவங்கள் (இரண்டாம் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பொதுத்தமிழ்- 2
தமிழ் இலக்கிய வரலாறு -2
முதலாம் ஆண்டு – இரண்டாம் பருவம்

Course Code	Course Name	Category	L	T	P	S	Credits	Ins.Hrs	CIA	Externa	Total
100L2AU	பொதுத்தமிழ் -2 தமிழ் இலக்கிய வரலாறு -2	Supportive	Y	-	-	-	3	6	25	75	100

Learning Objectives

- முதலாமாண்டுப் பட்ட வகுப்பு மாணவர்களுக்குத் தமிழ் மொழி இலக்கியங்களை அறிமுகம் செய்தல்
- தமிழ் இலக்கியப் போக்குகளையும், இலக்கணங்களையும் மாணவர் அறியுமாறு செய்து அவர்களின் படைப்பாற்றலைத் தூண்டுதல்
- தமிழ் இலக்கியம் சார்ந்த போட்டித் தேர்வுகளுக்கு ஏற்ப கற்பித்தல் நடைமுறைகளை மேற்கொள்ளுதல்

Expected Course Outcomes

On the Successful completion of the Course, Students will be able to

இப்பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்

CO 1	சிற்றிலக்கியங்களின்வழி இலக்கியச் சுவையினையும் பண்பாட்டு அறிவினையும் பெறுவர்	K4
CO 2	புதுக்கவிதை வரலாற்றினை அறிந்து கொள்வர்	K5, K6
CO 3	திராவிட இயக்க இலக்கியங்களைக் கற்பதன் மூலம் மொழி உணர்வு , இன உணர்வு, சமத்துவம் சார்ந்த சிந்தனைகளைப் பெறுவர்	K3
CO 4	தமிழ்மொழியைப் பிழையின்றி எழுதவும், புதிய கலைச்சொற்களை உருவாக்கவும் அறிந்து கொள்வர்	K3
CO 5	போட்டித் தேர்வுகளில் வெற்றி பெறுவதற்குத் தமிழ்ப் பாடத்தினைப் பயன்கொள்ளும் வகையில் பயிற்சி பெறுவர்.	K2

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

அலகு-1 தமிழ் இலக்கிய வரலாறு அறிமுகம்.

1. சிற்றிலக்கியம்; குறவஞ்சி, கலம்பகம், உலா, பரணி, பள்ளு, பிள்ளைத்தமிழ், தூது, அந்தாதி.
2. தனிப்பாடல் அறிமுகம்
3. இக்கால இலக்கியம் ;கவிதை, சிறுகதை,நாடகம், உரைநடை. , திராவிட இயக்கம் வளர்த்த தமிழ்.

அலகு-2 சிற்றிலக்கியக்கமும்,தனிப்பாடலும்

சிற்றிலக்கியம்;

- கலிங்கத்து பரணி- விருந்தினரும் வறியவரு நெருங்கி யுண்ணரும் - முதல் - கேட்பாரைக் காண்மின் காண்மின் - வரை
- திருக்குற்றாலக் குறவஞ்சி - வானரங்கள் கனிகொடுத்து
- முக்கூடற் பள்ளு - ஆற்று வெள்ளம் நாளை வரத்
- அபிராமி அந்தாதி- கலையாத கல்வியும் குறையாத வயதும் (பதினாறு செல்வங்கள்)
- திருவரங்கக் கலம்பகம் - மறம் -பிள்ளைப் பெருமாள் ஐயங்கார்-பேசுவந்த தூத செல்லரித்த ஓலை செல்லுமோ
- தமிழ்விடு தூது முதல் பத்து கண்ணிகள்

தனிப்பாடல்;

- வான்குருவி யின்கூடு -ஒளவையார்
- ஆமணக்குக்கும் யானைக்கும் சிலேடை ;முத்திருக்கும் கொம்பசைக்கும் மூரித்தண்டே - காளமேகப் புலவர்
- இம்பர் வான் எல்லை இராமனையே பாடி -வீரராகவர்
- நாராய் நாராய் -சத்தி முத்தப் புலவர்

அலகு-3

இக்கால இலக்கியம்- 1

1. பாரதியார் பாரத சமுதாயம் வாழ்கவே
2. பாரதிதாசன் - சிறுத்தையே வெளியில் வா
3. நாமக்கல் கவிஞர்-கத்தியின்றி
4. தமிழ் ஒளி - மீன்கள் (அந்தி நிலா பார்க்க வா)
5. ஈரோடு தமிழன்பன் - எட்டாவது சீர் (வணக்கம் வள்ளுவ)

சிறுகதைகள், _

1. புதுமைப்பித்தன் - கடிதம்
2. ஜெயகாந்தன் -வாய்ச் சொற்கள் (மாலை மயக்கம் தொகுப்பு)
3. ஆர். சூடாமணி - அந்நியர்கள்

உரைநடை ;

1. மு வ கடிதங்கள் - தம்பிக்கு நூலில் முதல் இரண்டு கடிதங்கள்

அலகு-4

இக்கால இலக்கியம்- 2

1. தந்தை பெரியார் - திருக்குறள்(மாநாட்டு) உரை
2. பேரறிஞர் அண்ணா - இரண்டாம் உலகத் தமிழ் மாநாட்டு உரை
3. கலைஞர் மு. கருணாநிதி - தொல்காப்பிய பூங்கா -எழுத்து -முதல் நூற்பா கட்டுரை

நாடகம் / திரைத்தமிழ் :

1. வேலைக்காரி -திரைப்படம்
2. ராஜா ராணி -சாக்ரடீஸ் -ஓரங்க நாடகம்

இதழியல் தமிழ் ;

முரசொலி கடிதம்

1. செம்மொழி வரலாற்றில் சில செப்பேடுகள்

அலகு-5

மொழிப் பயிற்சி

சொல் வேறுபாடு / பிழை தவிர்த்தல்

- வாசிப்பது – வாசிப்பவர்
- சுவர்- சுவரில்
- வயிறு - வயிற்றில்
- கோயில்- கோவில்
- கறுப்பு – கருப்பு
- இயக்குநர்-இயக்குனர்
- சில்லறை-சில்லரை
- முறித்தல் – முரித்தல்
- மனம்-மனசு- மனது
- அருகில்-அருகாமையில்
- அக்கரை- அக்கறை
- மங்கலம்- மங்களம்.

பயிற்சி :

- பிழையான சொற்களை ஒரு பத்தியில் கொடுத்து அந்தப் பிழையான சொற்களைச் சரியாக எழுதச் செய்தல்
- சிறிய பத்தி ஒன்றை ஆங்கிலத்தில் கொடுத்து அதனைத் தமிழில் மொழிபெயர்க்க வைத்தல்.

Text books

- .

Reference Books

- மு. வரதராசன், தமிழ் இலக்கிய வரலாறு, சாகித்ய அக்காதெமி, புதுடெல்லி.
- மது. ச. விமலானந்தன், தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை.
- தமிழண்ணல், புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை.
- தமிழ் இலக்கிய வரலாறு –முனைவர்.சிற்பி பாலசுப்ரமணியம், முனைவர்.சொ.சேதுபதி
- புதிய தமிழ் இலக்கிய வரலாறு– முனைவர்.சிற்பி பாலசுப்ரமணியம்,நீல.பத்மநாபன்
- தமிழ் இலக்கிய வரலாறு - டாக்டர்.அ.கா.பெருமாள்
- தமிழ் இலக்கிய வரலாறு –முனைவர். ப.ச.ஏசுதாசன்
- தமிழ் இலக்கிய வரலாறு - ஸ்ரீ குமார்
- வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு–பாக்கியமேரி
- தமிழ் பயிற்றும் முறை, பேராசிரியர் ந. சுப்புரெட்டியார் - மணிவாசகர் பதிப்பகம், சிதம்பரம்

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

Web Sources

- <https://www.chennaiibrary.com/>
- <https://www.sirukathaigal.com>
- <https://www.tamilvirtualuniversity.org>
- <https://www.noolulagam.com>
- <https://www.katuraitamilblogspot.com>

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2	1.
CLO1	3	2	3	3	3	2	2	2	3	2	3	2	
CLO2	3	3	2	2	2	3	2	3	3	2	2	2	
CLO3	3	2	3	3	2	2	2	3	2	3	3	2	
CLO4		3	3	2	2	2	3	2	3	2	3	3	
CLO5	3	3	2	2	2	3	3	2	2	2	3	3	

Strong -3,Medium-2,Low-1

UNIVERSITY OF MADRAS
UG & 5 YR INTEGRATED DEGREE – FOUNDATION COURSE
EXISTING SYLLABUS (22-23) FOLLOWED FOR THE ACADEMIC YEAR 2023-2024

FOUNDATION COURSE: PART-I HINDI PAPER-II

100L2E

Inst.Hrs. : 6
Credits : 3

Year : I
Semester : II

Paper – II- ONE ACT PLAY, SHORT STORY & TRANSLATION		
Duration:	1 Semester	
Programme Outcomes:	<ol style="list-style-type: none"> 1. Identify the features, elements of literary forms i.e. Drama, one act play, Novel and Short Stories, techniques of Translation 2. Understand the Ideology, message and aims of the literary works and writers 3. Obtain the knowledge of method of critical study of Literary works. 4. Obtain the skills of summarise, interpretation of contexts, and practice of translation 5. Employ the knowledge of translation and language and professional skills. 	
Programme Specific Outcomes:	<ol style="list-style-type: none"> 1. Basic knowledge for higher studies 2. Basic Knowledge of Hindi literature and its trends 3. Language skills spoken and writing skills 4. Basic idea of critical and analytical study of literature. 5. Obtains knowledge of Translation of different subjects 	
Course Objectives	1. Identifies the writers, theme and aims of literary works	K1
	2. Understand and summarise the theme of one act plays and short stories and their techniques	K2
	3. Explains the methods and techniques of Translation of different fields	K2
	4. Evaluate the theme and artistic skills of One Act Plays and short stories and writers	K5
	5. Conceive the basic knowledge of literary themes and translation	K6
Pre-requisites, if any:	Basic Knowledge of Hindi Fiction and Translation	
UNITS		
I	<ol style="list-style-type: none"> 1. Auranzeb ki Aakhiri Raat 2. Mukthidhan 3. Practice of Annotation Writing 4. Practice of Summary and Literary evaluation Writing 	
II	<ol style="list-style-type: none"> 1. Laksmi ka Swagat 2. Mithayeewala 3. Practice of Summary and Literary evaluation Writing 4. Translation Practice. (English to Hindi) 	

UNIVERSITY OF MADRAS
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 EXISTING SYLLABUS (22-23) FOLLOWED FOR THE ACADEMIC YEAR 2023-2024

III	<ol style="list-style-type: none"> 1. Basant Ritu ka Natak 2. Seb Aur Dev 3. Practice of Summary and Literary evaluation Writing 4. Introduction to Translation Practice
IV	<ol style="list-style-type: none"> 1. Bahut Bada Sawal 2. Vivah ki Teen Kathayen 3. Practice of Summary and Literary evaluation Writing 4. Translation Practice. (English to Hindi)
V	<ol style="list-style-type: none"> 1. Translation Practice. (English to Hindi)

Course Outcomes	<ol style="list-style-type: none"> 1. Identifies the nature, features, elements of One Act Plays and Short Stories and skills of Translation 2. Understand the theme, aim of lessons and obtain skills of Evaluation. 3. Evaluate the thought, ideology, expressional and artistic skills of writers and contextual meanings 4. Obtain skills of summarizing, evaluating and critical study 5. Employ the techniques and skills of Literature and Translation.
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Reading List (Print and Online)	<ol style="list-style-type: none"> 1. https://hindisarang.com/hindi-ekaanki-ekaankikar/ 2. https://hi.wikipedia.org/wiki/हिन्दी_कहानी
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Recommended Texts	<ol style="list-style-type: none"> 1. ONE ACT PLAY (Detailed Study): AATH EKANKI Edited By: Devendra Raj Ankur, Mahesh Aanand Vani prakashan, 4695, 21-A Dariyagunj, New Delhi – 110 002 2. SHORT STORIES (Non-Detailed Study): SWARNA MANJARI Edited by: Dr. Chitti. Annapurna, Rajeswari Publications, 21/3, Mothilal Street, (Opp.Ranganathan St.), T.Nagar, Chennai–600017. 3. Prayojan Moolak Hindi : Dr. Syed Rahamathulla, Poornima Prakashan, 4/7 B Begum III Street, Royapettah, Chennai – 14. 4. Anuvad Abhyas Part III : Dakshin Bharat Hindi Prachar Sabha, T. Nagar, Chennai-17.
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Method of Evaluation:

Internal Assessment	End Semester Examination	Total	Grade
25	75	100	

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	M	S	S	S
CO 2	S	S	S	S	L
CO 3	M	S	S	S	L
CO 4	M	S	S	S	L
CO 5	S	S	S	S	S

UNIVERSITY OF MADRAS

FOUNDATION COURSE: FRENCH
SYLLABUS WITH EFFECT FROM 2023-2024

UG & 5 Year PG Integrated – SEMESTER – II

Foundation Course in French: Prescribed Text and Grammar-II

Course Outcomes	<ol style="list-style-type: none"> To ask for and give directions. To give orders or commands using <i>Impératif</i> To narrate events from the past using <i>Passé Composé</i> Cite the ordinal numbers in French Indicate the position of something using prepositions of place 		
Course	Foundation Course in French	Course Code	100L2K
Title of the Course:	Prescribed Text and Grammar-II		
Credits:	3		
Pre-requisites, if any:	-		
Course Objectives	Revise and recall the French sentence structure	K1	
	Enumerate the various grammatical tenses and use them to communicate better in French	K2	
	Summarize and develop ideas from the documents after discussing it in detail	K2 and K3	
	Write and understand dialogues based on the themes done in class	K4	
	Evaluate and comprehend text passages	K5	
Units			
I	Unité 7: C'est où?		
II	Unité 8: N'oubliez pas !		
III	Unité 9: Belle vue sur la mer !		
IV	Unité 10: Quel beau voyage !		
V	Unité 11: Oh ! joli ! Unité 12: Et après ?		
Prescribed Text	Régine Mérieux & Yves Loiseau, Units 7-12 of <i>Latitudes 1</i> (A1 /A2), méthode de français, Didier, 2017 (Indian Edition)		

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	L	M	M	L	S	S	S	M	M	M
CO2	S	M	M	L	M	M	L	S	S	S	S	M	M
CO3	M	S	S	M	S	M	M	S	S	S	M	S	S
CO4	S	S	M	L	S	M	L	S	S	S	S	S	S
CO5	S	S	S	L	M	M	L	S	S	S	M	S	S

S-Strong M-Medium L-Low

UNIVERSITY OF MADRAS

FOUNDATION COURSE: FRENCH
SYLLABUS WITH EFFECT FROM 2023-2024

SEMESTER II

Title of the Paper : Prescribed Text and Grammar-II

Prescribed textbook: Régine Mérieux & Yves Loiseau, **Units 7-12** of *Latitudes 1* (Indian Edition), Paris, Didier, 2017.

Questions not to be asked from the Autoévaluation and Préparation au DELF

Paper setters to strictly adhere to the syllabus and ask questions only from the pages included in the syllabus. Questions should cover the entire syllabus.

QUESTION PAPER PATTERN

Time : 3 Hours

Maximum Marks : 75

Section A (10 x 2 = 20 Marks)

Answer any TEN questions

15 questions to be asked on cultural / civilisational aspects found in the prescribed textbook

Section B (5 x 5 = 25 Marks)

Answer any FIVE questions

8 Grammar exercises to be given from the prescribed textbook

Section C (3 x 10 = 30 Marks)

Answer any THREE

3 must be answered out of 5 topics (1 dialogue writing, 1 letter /email writing, 1 composition, 1 comprehension, 1 translation)

UNIVERSITY OF MADRAS

FOUNDATION COURSE: ENGLISH
SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR - SEMESTER II PAPER II –GENERAL ENGLISH

Subject Code	Category	L	T	P	S	Credits	Inst. Hours	Marks		
								CIA	External	Total
100L2ZU	Part II	Y	Y	-	-	3	6	25	75	100
Learning Objectives										
LO1		To make students realize the importance of resilience								
LO2		To enable them to become good decision makers								
LO3		To enable them to imbibe problem-solving skills								
LO4		To enable them to use tenses appropriately								
LO5		To help them use English effectively at the work place.								
Unit No.	Unit Title & Text						No. of Periods for the Unit			
I	RESILIENCE Poem 1.1 Don't Quit – Edgar A. Guest 1.2 Still Here – Langston Hughes Short Story 1.3 Engine Trouble – R.K. Narayan 1.4 Rip Van Winkle – Washington Irving						20			
II	DECISION MAKING Short Story 2.1 The Scribe – Kristin Hunter 2.2 The Lady or the Tiger - Frank Stockton Poem 2.3 The Road not Taken – Robert Frost 2.4 Snake – D. H Lawrence						20			
III	PROBLEM SOLVING Prose life Story 3.1 How I taught My Grandmother to Read – Sudha Murthy Autobiography 3.3 How frog Went to Heaven – A Tale of Angolo 3.4 Wings of Fire (Chapters 1,2,3) by A.P.J Abdul Kalam						20			

UNIVERSITY OF MADRAS

FOUNDATION COURSE: ENGLISH SYLLABUS WITH EFFECT FROM 2023-2024

IV	Tenses 4.1 Present 4.2 Past 4.3 Future 4.4 Concord	15
V	English in the Workplace 5.1 E-mail – Invitation, Enquiry, Seeking Clarification 5.2 Circular 5.3 Memo 5.4 Minutes of the Meeting	15

Course Outcomes

Course Outcomes	On completion of this course, students will;	
CO1	Realize the importance of resilience	PO1,PO7
CO2	Become good decision-makers	PO1,PO2,PO10
CO3	Imbibe problem-solving skills	PO4,PO6,PO9
CO4	Use tenses appropriately	PO4, PO5,PO6
CO5	Use English effectively at the work place.	PO3,PO8

Text Books (Latest Editions)

References Books

1	Martin Hewings. Advanced English Grammar. Cambridge University Press, 2000
2	SP Bakshi, Richa Sharma. Descriptive English. Arihant Publications (India) Ltd., 2019.
3.	Sheena Cameron, Louise Dempsey. The Reading Book: A Complete Guide to Teaching Reading. S & L. Publishing, 2019.
4	Barbara Sherman. Skimming and Scanning Techniques, Liberty University Press, 2014.
5.	Phil Chambers. Brilliant Speed Reading: Whatever you need to read, however. Pearson, 2013.
6.	Communication Skills : Practical Approach Ed. Shaikh Moula
	Ramendra Kumar. Stories of Resilience, Blue Rose Publications, 2020.

UNIVERSITY OF MADRAS

FOUNDATION COURSE: ENGLISH
SYLLABUS WITH EFFECT FROM 2023-2024

Web Sources

1	Langston Hughes. Still Here https://poetryace.com/im-still-here
2	R. K. Narayan. Engine Trouble http://www.sbioaschooltrichy.org/work/Work/images/new/8e.pdf
3	Washington Irving. Rip Van Winkle https://www.gutenberg.org/files/60976/60976-h/60976-h.htm
4	Frank Stockton. The Lady or the Tiger https://www.gutenberg.org/ebooks/396

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3	3	2	3	2
CO2	2	3	3	3	2	3	3	2	2	2
CO3	3	3	3	2	3	3	3	2	3	2
CO4	3	3	3	3	3	3	3	2	2	2
CO5	3	2	3	3	3	3	3	2	2	3

3 – Strong, 2 – Medium , 1 - Low

Mapping with Programme Specific Outcomes:

CO /PO	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3
CO2	3	3	3	3
CO3	3	3	3	3
CO4	3	3	3	3
CO5	3	3	3	3
Weightage	15	15	15	15
Weighted percentage of Course Contribution toPos	3.0	3.0	3.0	3.0

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER - II

CORE – III: FINANCIAL ACCOUNTING-II

(Common to BCom-Gen., BM, CA, MM, ISM, Co-op. & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
144C2A	5				5	5	25	75	100
Learning Objectives									
LO1	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.								
LO2	To understand the allocation of expenses under departmental accounts								
LO3	To gain an understanding about partnership accounts relating to Admission and retirement								
LO4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm								
LO5	To know the requirements of international accounting standards								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
I	Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit								15
II	Branch and Departmental Accounts Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.								15
III	Partnership Accounts - I Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.								15
IV	Partnership Accounts - II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.								15

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2023-2024

V	Accounting Standards for financial reporting (Theory only) Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.	15
TOTAL		75
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	To evaluate the Hire purchase accounts and Instalment systems	
CO2	To prepare Branch accounts and Departmental Accounts	
CO3	To understand the accounting treatment for admission and retirement in partnership	
CO4	To know Settlement of accounts at the time of dissolution of a firm.	
CO5	To elaborate the role of IFRS	
Textbooks		
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
2	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.	
3	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.	
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.	
5	T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.	
6	Dr. K. Murugadoss, Dr. M. Jaya, Dr. V. Charulatha & Dr. D. Baskar Financial Accounting, Vijay Nicole Imprints Private Limited, Chennai	
Reference Books		
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.	
2	Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.	
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.	
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.	
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.	

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 SYLLABUS WITH EFFECT FROM 2023-2024

NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

**MAPPING WITH PROGRAMME OUTCOMES
 AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAG E	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

3 – Strong, 2- Medium, 1- Low

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – II

CORE – IV: BUSINESS LAW

(Common to BCom-Gen., BM, CA, MM, ISM, Co-op. & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
144C2B	5				5	5	25	75	100
Learning Objectives									
LO1	To know the nature and objectives of Mercantile law								
LO2	To understand the essentials of valid contract								
LO3	To gain knowledge on performance contracts								
LO4	To define the concepts of Bailment and pledge								
LO5	To understand the essentials of contract of sale								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract								15
II	Performance Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract								15
III	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –								15
IV	Bailment and Pledge Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.								15
V	Sale of Goods Act 1930: Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller								15
TOTAL								75	

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Course Outcome	
CO1	Explain the Objectives and significance of Mercantile law
CO2	Understand the clauses and exceptions of Indian Contract Act.
CO3	Explain concepts on performance, breach and discharge of contract.
CO4	Outline the contract of indemnity and guarantee
CO5	Explain the various provisions of Sale of Goods Act 1930
Textbooks	
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal& Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.
Reference Books	
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.cramerz.com www.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	2	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	15	10	10	10	10	10	10	10
AVERAGE	3	2	2.6	3	2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

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FIRST YEAR – SEMESTER – II

Elective II – Working Capital Management

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
144E2B	4				3	4	25	75	100
Learning Objectives									
LO 1	To explain working capital and interpret the cash conversion cycle								
LO 2	To know whether the company maintain a large size of inventory for efficient and smooth production and sales operations.								
LO 3	To prepare a cash budget and comment on it								
LO 4	To assess the components of credit policy and its evaluation								
LO 5	To explain the inventory management techniques and calculate the Economic Ordering Quantity								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction Working Capital Meaning –Types of Working Capital- Importance of working capital management - Components of Working Capital - Factors Influencing Working Capital Requirements - Estimating Working capital management- Working Capital. Life Cycle - Role of Finance Manager in Working Capital.								12
II	Financing Current Assets Different Approaches to Financing Current Assets- Conservative, Aggressive and Matching approach - Sources of Finance Committees on Working Capital Finance – Working Capital Financing Approach.								12
III	Cash Management Importance - Factors Influencing Cash Balance – Motives of Holding Cash- Determining Optimum Cash Balance – Cash Budgeting - Controlling and Monitoring Collection and Disbursements.- Cash Management Models – Baumol Model and Miller-Orr Model.								12
IV	Receivables Management Overview of Receivables Management – Significance– Elements of Credit Policy - Credit Standards - Credit period - Cash discount and Collection efforts - Credit Evaluation - Control of Receivables.								12
V	Inventory Management Components of Inventory- Benefits of Holding Inventory- Importance of Inventory Management -Techniques for Managing Inventory - Economic Order Quantity (EOQ) - Stock levels - Analysis of Investment in Inventory - Selective Inventory Control - ABC, VED and FSN Analysis.								12
TOTAL								60	
THEORY 40% & PROBLEMS 60%									

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CO	Course Outcomes
CO1	Construct the factors influencing working capital requirements and estimate it
CO2	Classify the approaches to financing Currents Assets
CO3	Determine the importance of cash management and cash budgeting
CO4	Formulate the receivables management and credit policy evaluation
CO5	Discuss about the Techniques of inventory management, EOQ, ABC, VED, and FSN Analysis
Textbooks	
1	V.K.Bhalla, Working Capital Management, S Chand, New Delhi
2	Dr. Periyaswamy, Working Capital Management, Himalaya Publishing House, Mumbai
3	Dr. R.P.Rustagi, Working Capital Management, Taxmann's, New Delhi
4	Dr. A Murthy, Working Capital Management, Margham Publications, Chennai
Reference Books	
1	James S Sagner, Working Capital Management, Application and Cases, Wiley, New Jersey
2	Dr. S P Gupta, Management of Working Capital, SahityaBhavan Publication, Agra
3	M. K. Rastogi, Working Capital Management, Laxmi Publication, Chennai
4	Hrishikes Bhattacharya, Working Capital Management, PHI Publication, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://onlinecourses.nptel.ac.in
2	https://www.iifl.com
3	http://ebooks.lpude.in

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MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	1	3	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	11	15	10	13	10	10	10	15	10	10
AVERAGE	3	2.2	3	2	2.6	2	2	2	3	2	2

3-Strong, 2-Medium , 1- Low

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FIRST YEAR – SEMESTER – II

SEC – 2 ACCOUNTING USING EXCEL – PRACTICAL

(Common to BCom-Gen., BM & MM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
144S2A			2		2	2	40	60	100
Unit	Contents							No. of Hours	
I	<p>Using Financial Functions (Part 1) ACCRINT function - Returns the accrued interest for a security that pays periodic interest ACCRINTM function - Returns the accrued interest for a security that pays interest at maturity AMORDEGRC function - Returns the depreciation for each accounting period by using a depreciation coefficient AMORLINC function - Returns the depreciation for each accounting period COUPDAYBS function - Returns the number of days from the beginning of the coupon period to the settlement date COUPDAYS function - Returns the number of days in the coupon period that contains the settlement date COUPDAYSNC function - Returns the number of days from the settlement date to the next coupon date COUPNCD function - Returns the next coupon date after the settlement date COUPNUM function - Returns the number of coupons payable between the settlement date and maturity date COUPPCD function - Returns the previous coupon date before the settlement date CUMIPMT function - Returns the cumulative interest paid between two periods CUMPRINC function - Returns the cumulative principal paid on a loan between two periods</p>							6	

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II	<p>Using Financial Functions (Part 2) DB function - Returns the depreciation of an asset for a specified period by using the fixed-declining balance method DDB function - Returns the depreciation of an asset for a specified period by using the double-declining balance method or some other method that you specify DISC function - Returns the discount rate for a security DOLLARDE function - Converts a dollar price, expressed as a fraction, into a dollar price, expressed as a decimal number DOLLARFR function - Converts a dollar price, expressed as a decimal number, into a dollar price, expressed as a fraction DURATION function - Returns the annual duration of a security with periodic interest payments EFFECT function - Returns the effective annual interest rate FV function - Returns the future value of an investment FVSCHEDULE function - Returns the future value of an initial principal after applying a series of compound interest rates</p>	6
III	<p>Using Financial Functions (Part 3) INTRATE function - Returns the interest rate for a fully invested security IPMT function - Returns the interest payment for an investment for a given period IRR function - Returns the internal rate of return for a series of cash flows ISPMT function - Calculates the interest paid during a specific period of an investment MDURATION function - Returns the Macauley modified duration for a security with an assumed par value of \$100 MIRR function - Returns the internal rate of return where positive and negative cash flows are financed at different rates NOMINAL function - Returns the annual nominal interest rate NPER function - Returns the number of periods for an investment NPV function - Returns the net present value of an investment based on a series of periodic cash flows and a discount rate ODDFPRICE function - Returns the price per \$100 face value of a security with an odd first period ODDFYIELD function - Returns the yield of a security with an odd first period ODDLPRICE function - Returns the price per \$100 face value of a security with an odd last period ODDLYIELD function - Returns the yield of a security with an odd last period</p>	6

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IV	<p>Using Financial Functions (Part 4) PDURATION function (Excel 2013) - Returns the number of periods required by an investment to reach a specified value PMT function - Returns the periodic payment for an annuity PPMT function - Returns the payment on the principal for an investment for a given period PRICE function - Returns the price per \$100 face value of a security that pays periodic interest PRICEDISC function - Returns the price per \$100 face value of a discounted security PRICEMAT function - Returns the price per \$100 face value of a security that pays interest at maturity PV function - Returns the present value of an investment RATE function - Returns the interest rate per period of an annuity RECEIVED function - Returns the amount received at maturity for a fully invested security RRI function (Excel 2013) - Returns an equivalent interest rate for the growth of an investment</p>	6
V	<p>Using Financial Functions (Part 5) SLN function - Returns the straight-line depreciation of an asset for one period SYD function - Returns the sum-of-years' digits depreciation of an asset for a specified period TBILLEQ function - Returns the bond-equivalent yield for a Treasury bill TBILLPRICE function - Returns the price per \$100 face value for a Treasury bill TBILLYIELD function - Returns the yield for a Treasury bill VDB function - Returns the depreciation of an asset for a specified or partial period by using a declining balance method XIRR function - Returns the internal rate of return for a schedule of cash flows that is not necessarily periodic XNPV function - Returns the net present value for a schedule of cash flows that is not necessarily periodic YIELD function - Returns the yield on a security that pays periodic interest YIELDDISC function - Returns the annual yield for a discounted security; for example, a Treasury bill YIELDMAT function - Returns the annual yield of a security that pays interest at maturity</p>	6
Total		30
Reference Books		

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1	Conrad Carlberg(2011), "Excel for Accountants", Second Edition, CPA911 PUBLISHING.
2	George J. Wright(2023), "EXCEL 2023: The Beginners Guide to Master".
3	L. Murphy Smith, Lawrence C. Smith, and Katherine T. Smith. 2002. "Microsoft Excel for Accounting: Managerial and Cost (1st. ed.)". Prentice Hall Professional Technical Reference.
Web Links	
1. https://www.youtube.com/watch?v=kNaxTNSAtLk 2. https://www.youtube.com/watch?v=RsDFonVtKGM Tutorials : 1. https://www.computertutoring.co.uk/excel-tutorials/accounts-excel/ 2. Udemey : https://www.udemy.com/course/financial-accounting-in-excel-new-business/	

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SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – II
SEC – 3 RETAIL MANAGEMENT

(Common to BCom-AF, BM & MM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
144S2B	2				2	2	25	75	100
Unit	Contents							No. of Hours	
I	Overview of Retail Introduction to Retail (Barter System to Trading) - Contribution to GDP - Career Opportunities in Retail - Retail & Entrepreneurship - Retail Formats - SMART Goals							6	
II	Retail Marketing Basic Retail Marketing Concepts - Fundamentals of Pricing - Promotion - Omni Channel Retail Marketing & Distribution - Inventory management							6	
III	Retail Store Operations Store Layout & Design - Visual Merchandising - Point of sale – Customer Handling - Basics in Retail Logistics & Supply Chain Management							6	
IV	Customer Value Management Retail Communication - Personality Grooming - Sales Management - Cross Selling & Up-selling - Customer experience and feedback management - WOW factor in Retail Business - Health and Safety at Workplace - Retail KPI - Team Work & Leadership Skills - Ethics in Retail							6	
V	Latest Trend in Retail Business Latest technological developments in retail Sector - Social Media Marketing - Basic Retail Analytics							6	
Total							30		
Reference Books									
1	Retailing Management, Gibson C Vedamani , Jaico Publishing House								
2	Retail Management,,: Suja Nair, Publisher: Himalaya Publishing House								
3	Retailing Management,,: Michael Levy, Barton A Weitz and Ajay Pandit, Tata McGraw Hill Publishing								
4	The Art of Retailing, A J Lamba, Tata McGraw Hill Publishing								
Web Links									
https://www.managementstudyguide.com/retail-management.htm https://www.open.edu/openlearn/money-business/business-strategy-studies/retail-marketing/content-section---references https://www.tutorialspoint.com/retail_management/retail_management_useful_resources.htm https://ebooks.lpude.in/management/mba/term_3/DMGT550_RETAIL_MANAGEMENT.pdf									

**சென்னைப் பல்கலைக்கழகம்
University of Madras**

Part-IV

அடிப்படைத் தமிழ் - பாடத்திட்டம்

Basic Tamil - Syllabus

2 பருவங்கள் (இரண்டாம் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பருவம் - II (Semester - II)
அடிப்படைத் தமிழ் - II (Basic Tamil - II)

Course Code	Course Name	Category	L	T	P	S	Credit	Ins. Hours	Marks		
									CIA	External	Total
100S2A	அடிப்படைத் தமிழ் - II Basic Tamil - II	Supportive	2		-	-	2	2	25	75	100
Pre - requisite	தமிழ் எழுத்துகளை அறிந்திருத்தலோடு தொடக்க நிலையில் பேசவும் எழுதப் படிக்கவும் தெரிந்திருத்தல்.									SV 2023	
Learning Objectives - கற்றல் நோக்கங்கள்											
<ul style="list-style-type: none"> தமிழ்மொழியைத் தொடக்க நிலையில் பேசவும் பிறர் பேசுவதைப் புரிந்துகொள்ளவும் திறன் பெறுதல். தமிழைப் படிக்கவும் எழுதவும் கற்றுக்கொள்ளுதல். பிறமொழி மாணவர்களுக்குத் தமிழ்மொழி யின் சிறப்புகள் , கலை-பண்பாட்டை அறிமுகப்படுத்துதல். தமிழ் இலக்கிய இலக்கண வளங்களின் சிறப்புக ளை அறிதல் . அவற்றுள் சிலவற்றைச் சுவைத்துப் பார்த்தல். தமிழரின் தனித்தன்மைகளை உணரச் செய்தல். 											
Expected Course Outcomes - எதிர்பார்க்கப்படும் கற்றல் அடைவுகள்											
On the successful completion of the course, students will be able to											
இப் பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்											
CO 1	தமிழ்மொழியைப் பேசவும் பிறர் பேசுவதைப் புரிந்துகொள்ளவும் திறன் பெறுதல். தமிழைப் படிக்கவும் எழுதவும் கற்றுக்கொள்வர்.									K1,K2	
CO 2	கடிதம், விண்ணப்பம், நிகழ்ச்சிக் குறிப்புகள் எழுதுதல், தகவல் தொடர்புச் சாதனங்களில் தகவல் எழுதுதல் என அன்றாட வாழ்வில் தமிழ்ப் பயன்பாட்டைக் கற்றுக்கொள்வர்.									K1,K3,K4	
CO 3	தமிழின் இலக்கிய வளத்தோடு தமிழரின் அறக் கோட்பாடுகளையும் தமிழரின் வரலாற்று-பண்பாட்டுச் செழுமையையும் புரிந்துகொள்வர்.									K1,K2,K4	
CO 4	தமிழறிஞர்களையும் படைப்பாளிக ள், அரசியல் தலைவர்கள், சிறந்த ஆளுமைகளைப் பற்றி அறிந்துகொள்வர்.									K4,K5,K6	
CO 5	தமிழர் கலை , பண்பாடு, பழக்கவழங்கங்கள், விளையாட்டுகள், விழாக்கள், தமிழரின் தனித்த அடையாளங்கள், சிறப்புகள் ஆகியவற்றை அறிவதோடு, அவரவர் மண்ணுகுரிய கலைப் பண்பாட்டோடு ஒப்பிட்டுப் புரிந்துகொள்வர்.									K1,K4,K5, K6	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
Unit - I	சொல்லும் பொருளும்										
	<ol style="list-style-type: none"> பெயர்-வேற்றுமை, வினை-காலம், பெயரடை-வினையடை, எதிர்ச்சொற்கள் போன்றவறைக் கொண்டு சிறுசிறு தொடர்கள் பேசவைத்தல், எழுதவைத்தல். பெயர்ப் பலகை, செய்தித்தாள் போன்றவற்றை வாசிக்கவும் பொருள் கூறவும் பயிற்சியளித்தல். உரையாடல் (படங்களைப் பார்த்து, சொற்களைச் சொல்லவைத்தல்/பேசவைத்தல், கேள்விகளுக்குப் பதில் அளித்தல், தலைப்புகள் கொடுத்துப் பேசச் செய்தல். 										

Unit - II	அன்றாட வாழ்வில் தமிழ்ப் பயன்பாடு
	காலைக் கடமைகள், சமையல், உணவுகள், உடல்நலம், வீட்டுப் பொருள்கள், வணிகம், போக்குவரத்து, பயணம் தொடர்பான செயல்பாடுகள் போன்ற அன்றாட நடவடிக்கைகளில் தமிழ்மொழிப் பயன்பாடு.
Unit - III	தமிழ் இலக்கியங்கள் அறிமுகம்
	1. தமிழ் இலக்கியங்கள் அறிமுகம் - இலக்கிய இலக்கண வளங்களின் சிறப்புகள். 2. திருக்குறள், ஆத்திசூடி, சங்க இலக்கியம், திரைப் பாடல்கள், நாட்டுப்புறப் பாடல்கள் போன்றவற்றில் சுவைமிகுந்த பாடல்களை வாசிக்கவைத்தல் பொருளுணர்த்துதல், கற்றவற்றை எழுதச்செய்தல்.
Unit - IV	தமிழ்ப் படைப்பாளர்கள், அறிஞர்கள், ஆளுமைகள், தலைவர்கள்
	1. இலக்கிய-இலக்கணப் படைப்பாளர்கள் (தொல்காப்பியர், திருவள்ளுவர், ஓவையார், கம்பர், பாரதி, பாரதிதாசன், ஜெயகாந்தன், கண்ணதாசன், வைரமுத்து போன்றோர்). 2. அரசியல் தலைவர்கள் (காமராசர், பெரியார், அண்ணா, எம்.ஜி.ஆர். போன்றோர்). 3. திரைப் பிரபலங்கள் (சிவாஜி கணேசன், ரஜினிகாந்த், கமலஹாசன், பாலச்சந்தர், இளையராஜா, சி.பா. பாலசுப்பிரமணியம் போன்றோர்). 4. ஆளுமைகள் (வ.உ. சிதம்பரனார், பாவாணர், அப்துல் கலாம், போன்றோர்). மேற்குறித்தோரை அறிமுகப்படுத்துதல். மாணவர்களைப் பேசவைத்தல் /எழுதவைத்தல்.
Unit - V	தமிழர் கலை, பண்பாடு, பழக்க வழங்கல்கள், விளையாட்டுகள், விழாக்கள்
	1. தமிழரின் தனித்த அடையாளங்களும் சிறப்புகளும். 2. கலைகள் (கட்டடம், சிற்பம், ஓவியம், புழங்குபொருள்கள்). 3. நுண்கலைகள் (சிலம்பம், பட்டிமன்றம், வில்லுப்பாட்டு, ஆட்டம், கூத்து போன்றன). 4. விளையாட்டுகள் (குழந்தைகள், சிறுவர், இளைஞர், ஆண்கள், பெண்கள்). 5. விழாக்கள் (குடும்ப விழாக்கள், கோயில் சார்ந்த விழாக்கள், கிராமிய விழாக்கள்). 6. சுற்றுலாத் தலங்கள் / வரலாற்றுச் சிறப்புமிக்க இடங்கள். 7. உணவு, உடை, மருத்துவம் இன்னபிற. மேற்குறித்தவற்றை அறிமுகப்படுத்துதல். மாணவர்களைப் பேசவைத்தல் /எழுதவைத்தல்.
Text book (s)	
•	அடிப்படைத் தமிழ்-2 (Basic Tamil-II)
Reference Books / Websites	
•	தமிழில் நாமும் தவறில்லாமல் எழுதலாம் - பொற்கோ, பாரி நிலையம், சென்னை, 2003.
•	www.tamilvu.org/ta/content/சான்றிதழ்
•	www.thamizham.net/kal/ttenglish/cards32-u8.htm
•	www.thamizham.net/kal/ttenglish/index-u8.htm
•	www.ilearntamil.com
•	www.wikihow.com/Learn-Tamil
•	www.ilovelanguages.org/tamil.php
•	www.ling-app.com/learn-tamil
•	www.ilearntamilnow.com
•	www.17-minute-languages.com/en/learn-tamil
•	www.hindustanitongue.com/learn-tamil

•	www.duolingo.com/course/ta/en/Learn-Tamil
•	www.mylanguages.org/learn_tamil.php
•	www.learn101.org/tamil.php
•	www.goethe-verlag.com/book2/EN/ENTA/ENTA002.HTM
•	www.karky.in/payilcourses/index.html
•	www.tamilvu.org/ta/பயணியர்-தமிழ்
•	www.languagetrainers.com/blog/tamil-words/
•	www.thamizham.net/kal/tamil.htm
•	www.worldtamilacademy.com
•	www.outsourcingtranslation.com/resources/phrases/tamil-sentences.php
•	www.ling-app.com/ta/basic-words-in-tamil/
•	www.thirutamil.com/article/20-easy-thirukkural-in-tamil/
•	www.chennaiLibrary.com/avvai/kondraivendan.html
•	www.tamilvu.org/ta/content/புதிய-பாடத்திட்டம்-2022
•	www.tamilvu.org/ta/content/மின்-கற்றலுக்கான-இணையத்தளம்
•	www.ling-app.com/ta/tamil-culture
•	www.caleidoscope.in/art-culture/tamil-nadu-culture-3

Apps

•	www.kaniyantamil.com/best-mobile-apps-tamil-learning/
•	Tamil 101 - Learn to Write
•	https://payil.app/tva/ta/
•	https://tamil-101.en.aptoide.com/app
•	Ling - Learn Tamil Language
•	Tamil by Nemo
•	Learn Tamil Quickly

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2
CLO 1	3	2	3	2	2	3	2	2	2	2	3	3
CLO 2	2	2	2	3	3	2	2	3	3	2	2	2
CLO 3	3	3	3	2	2	3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3	2	2	2	2	3	2
CLO 5	2	2	3	3	2	2	3	3	2	3	3	2

Strong - 3, Medium - 2, Low - 1

**சென்னைப் பல்கலைக்கழகம்
University of Madras**

Part-IV

வளர்நிலைத் தமிழ் - பாடத்திட்டம்

Advanced Tamil - Syllabus

2 பருவங்கள் (இரண்டாம் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பருவம் - 2 (Semester - 2)
வளர்நிலைத் தமிழ் - II (Advanced Tamil - II)

Course Code	Course Name	Category	L	T	P	S	Credit	Ins. Hours	Marks		
									CIA	External	Total
100S2B	வளர்நிலைத் தமிழ் - II Advanced Tamil - II	Supportive	2	-	-	-	2	2	25	75	100
Pre requisite	பத்தாம் வகுப்புவரை தமிழை மொழிப்பாடமாகப் படித்திருக்க வேண்டும்.										SV 2023
Learning Objectives - கற்றல் நோக்கங்கள்											
<ul style="list-style-type: none"> பண்டைத் தமிழ் இலக்கியங்கள் , அவற்றின் சிறப்புகள் மற்றும் பொருண்மைகள் ஆகியன குறித்து அறியச்செய்தல். காப்பிய இலக்கியங்கள் , பக்தி இலக்கியங்கள் ஆகியவற்றில் காணலாகும் கருத்துக் கருவூலங்களை நுகரச் செய்தல். உரைநடை இலக்கியத்துள் , கட்டுரை, இலக்கியம் குறித்த அறிமுகத்தை மாணவர்களுக்கு ஏற்படுத்துதல். பாடத்தின்வழி, பல்வகை இலக்கியங்கள் தோன்றுவதற்கான காரணங்கள் மற்றும் மாற்றம் பெறுவதற்கான காரணங்களை அறியச் செய்தல். இருவேறு மொழிகளின் இயல்புகளை உணர் த்தி, மொழிபெயர்க்கும் திறனையும் அலுவலகக் கடிதம் எழுதும் பயிற்சியையும் பெறச் செய்தல். 											
Expected Course Outcomes - எதிர்பார்க்கப்படும் கற்றல் அடைவுகள்											
On the successful completion of the course, students will be able to											
இப் பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்.											
CO 1	உரைநடை இலக்கியத்தின் பெருமைகளை உணர்ந்து , அதனை அன்றாட வாழ்வில் பயன்படுத்தும் திறன் பெறுவர்.									K2,K3	
CO 2	பண்டைத் தமிழ் இலக்கியங்கள் காட்டும் சமூக , பண்பாட்டு, வாழ்வியல் முறைகளை அறிந்துகொள்வர்.									K1,K3,K4	
CO 3	காப்பியக் கட்டமைப்புகளை இன்றைய புதினம் , திரைப்படங்கள் ஆகியவற்றுடன் ஒப்பிட்டுக் காணும் அறிவைப் பெறுவர்.									K1,K3,K4	
CO 4	தமிழ் இலக்கிய மரபினையும் மாற்றங்களையும் ஆய்ந்து உணரும் ஆற்றல் பெறுவர்.									K1,K4,K5, K6	
CO 5	மொழிபெயர்ப்புத் திறன் பெறுவதோடு, அன்றாட வாழ்வின் தேவைகளான பல்வகை அலுவலகக் கடிதங்கள் எழுதும் திறன் பெறுவர்.									K4,K5,K6	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
Unit - I	பக்தி இலக்கியமும் சிற்றிலக்கியமும்										
	<ol style="list-style-type: none"> “மண்ணில் நல்லவண்ணம் வாழலாம்” - திருஞான சம்பந்தர் திருவேங்கடமலையில் பிறத்தல் என்னும் தலைப்பில் குலசேகர ஆழ்வார் பாடியுள்ள பாடல்களில் ஏதேனும் ஒன்று. முக்கூடற்பள்ளு இலக்கியத்தில் மூத்த பள்ளி தன் நாட்டுவளம் குறித்துப் பாடியுள்ள பாடல்களில் ஏதேனும் ஒன்று. 										
Unit - II	சங்க இலக்கியம், அற இலக்கியம், காப்பியம்										
	<ol style="list-style-type: none"> “நாடா கொன்றோ காடா கொன்றோ” - ஓவையார். “யாதும் ஊரே” - கணியன் பூங்குன்றனார் - புறநானூறு “நிலத்தினும் பெரிதே”, “வேம்பின் பைங்காய்” - குறுந்தொகை. திருக்குறள் - 'பொருள்செயல் வகை' அதிகாரம் 										

	உ) சிலப்பதிகாரம் - வஞ்சிக் காண்டம் - காட்சிக் காதை. ஊ) குண்டலகேசி - “பாளையாம் தன்மை செத்தும்” எனத் தொடங்கும் பாடல்.											
Unit - III	தமிழ் உரைநடை											
	தமிழ் உரைநடைச் சிறப்பையும் தேவையையும் மாணவர்கள் உணரும் வகையில் ஒரு சிறுகதை, ஓர் ஓரங்க நாடகம், ஓர் எளிய கட்டுரைத் தொகுப்பு இவற்றை அறிமுகம் செய்க.											
Unit - IV	தமிழர் பண்பாட்டு வரலாறு											
	தமிழர் பண்பாடு, கலைகள் (நிகழ்த்து கலை, ஓவியம், கட்டடக் கலை போன்றவற்றை அறிமுகம் செய்க.											
Unit - V	மொழிப் பயிற்சி											
	1. மயங்கொலிப் பிழை, குறில்-நெடில், சொற்பிழை, சந்திப்பிழை, தொடர்பு பிழைகளை நீக்கி எழுதப் பயிற்சியளித்தல். 2. கலைச்சொல்லாக்கம் 3. மொழிபெயர்ப்பு - தமிழ்-ஆங்கிலம், ஆங்கிலம்-தமிழ் பகுதிகளை மொழிபெயர்ப்பு செய்யப் பயிற்சியளித்தல். 4. வேலைவேண்டி விண்ணப்பம் எழுதுதல். 5. அலுவலகக் கடிதம். 6. போட்டித் தேர்வுகளுக்குரிய கண்ணோட்டத்தில் மொழி, இலக்கிய வரலாற்றினைக் கற்பித்தல்.											
Text book (s)												
•												
Reference Books / Websites												
•												
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2
CLO 1	3	2	3	2	2	3	2	2	2	2	3	3
CLO 2	2	2	2	3	3	2	2	3	3	2	2	2
CLO 3	3	3	3	2	2	3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3	2	2	2	2	3	2
CLO 5	2	2	3	3	2	2	3	3	2	3	3	2
Strong - 3, Medium - 2, Low - 1												

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSC05

CORE-V: CORPORATE ACCOUNTING

Common to BCom(A&F), BCom(CS), BCom(BM), BCom(MM) & BCom(CA)

Inst.Hrs : 6

Credits : 4

YEAR: II
SEMESTER: III

OBJECTIVES

- To make the students familiarize with corporate accounting procedures
- To enable the students to acquire conceptual knowledge about the preparation of the company accounts.

UNIT – I Share Capital

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

UNIT – II Debentures & Underwriting

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

UNIT – III Final Accounts

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

UNIT –IV Valuation of Goodwill & Shares

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

UNIT – V Accounting for Insurance Companies

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

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

OUTCOME:

1. The students will learn the accounting procedures of corporate undertaking and their financial statement preparations.
2. Students will be able construct the share capital account and multi-step financial statements and balance sheet.

TEXT BOOK:

1. Raj Kumar Sah-Concepts Building Approach to Corporate Accounting-Cengage,New Delhi.
2. Gupta,R.L & Radhaswamy, M ,Advanced Accounts, Sulthan Chand, New Delhi.

BOOK REFERENCE:

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

WEB RESOURCE:

www.accountingcoach.com

www.accountingstudyguide.com

www.futureaccountant.com

www.education.svtuition.org

UNIVERSITY OF MADRAS
B.Com. DEGREE COURSE IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2020-2021

BAF-DSC06

CORE-VI: FINANCIAL REPORTING

Inst.Hrs : 5

Credits : 4

YEAR: II

SEMESTER: III

OBJECTIVES

1. Achieve understanding of the financial accounting and reporting frameworks used by business enterprises globally (including US GAAP and IFRS).
2. Achieve knowledge and skills required to apply the knowledge of accounting principles (per US GAAP and IFRS) in performing financial reporting and other tasks as corporate finance professionals.

UNIT I: Financial Statements (per US GAAP and IFRS)

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

UNIT II: Revenue Recognition (per US GAAP and IFRS)

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

UNIT III: Current Assets and Current Liabilities (per US GAAP and IFRS) Cash & Cash Equivalents - Accounts Receivable - Notes Receivable - Transfers & Servicing of Financial Assets - Accounts Payable - Employee-related Expenses Payable – Determining Inventory & Cost of Goods Sold - Inventory Valuation - Inventory Estimation Methods

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

UNIT V: Equity transactions (per US GAAP and IFRS) Paid-in capital - Retained earnings - Accumulated other comprehensive income – Stock dividends and stock splits - Stock options – Business Combinations & Consolidations - Differences between US GAAP and IFRS

COURSE OUTCOMES:

1. The students will integrate the preparation of financial statements as per the US GAAP & IFRS.
2. The students will understand the methodology used as per Accounting Standards to evaluate the inventory

RECOMMENDED TEXT BOOKS:

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

REFERENCE BOOKS:

1. Intermediate Accounting; Donald E . Kieso, Jerry J. Weygandt, Terry D. Warfield- Wiley
2. Advanced Accounting; Joe Ben Hoyle, Thomas Schaefer, Timothy Doupnik; McG raw Hill
3. Intermediate Accounting; Loren Nikolai, John Bazley, Jefferson Jones; South-Western Cengage Learning.

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSC07

CORE-VII: BANKING THEORY LAW AND PRACTICE
Common to BCom(A&F), BCom(BM), BCom(MM) & BCom(ISM)

Inst.Hrs : 5

Credits : 4

YEAR: II

SEMESTER: III

Objectives:

1. To facilitate the understanding of the origin and the growth of the Indian Banking System
2. To understand the modern day Developments in Indian Banking Sector.

UNIT-I : Introduction to Banking

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

UNIT-II: RBI

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

UNIT-III: E-Banking

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

UNIT IV: Bank Account

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

Instruments –Meaning –Characteristics-Types. Crossing –Definition –Objectives-Crossing and negotiability-Consequences of Crossing.

UNIT-V: Endorsement

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

Out Comes:

1. After completion of this subject students understand the growth of Indian Banking Systems and their Modern Day Development.
2. Understand the relevance and usage of various types of endorsements and analyze the role of E-Banking facilities

TEXT BOOKS

1. Michael W. Brandi – Money, Banking, Financial Markets and Institutions –Cengage , New Delhi
2. Gurusamy S, Banking Theory : Law and Practice, Vijay Nicole Publication, 2015, Chennai

SUGGESTED READINGS

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

E-RESOURCES

www.lawcommissionofindia.nic.in

www.rbi.org

www.bankingombudsman.org

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021
BGE-CSC08
CORE-VIII: MARKETING
Common to BCom(A&F) & BCom(CS)-V Sem. as Elective

Inst.Hrs : 5

Credits : Core 4 / Elective 5

YEAR: II

SEMESTER: III

Objectives:

- To facilitate the students to understand the importance and the relevance of marketing in to-day's Business world
- To enable the students to understand the features of the Indian Marketing

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.

Out Come:

1. The Students will understand the basic concepts of Marketing, Market Segmentation, Marketing Mix and Recent trends in Marketing.
2. Formulate the product and price mix and analyze various stages of product development

RECOMMENDED BOOKS:

1. Dawn iacobucci , Anupama Vohra – Marketing Management – CENGAGE, New Delhi.
2. William M.pride , O.C.Ferrell –Principles of marketing - CENGAGE, New Delhi.
3. Atreyee Ganguly , Joyeta Bhadury - Principles of marketing - CENGAGE, New Delhi.

REFERENCES

1. Marketing Management by Rajan Saxena
2. Marketing by William J Stanton
3. Principles of Marketing by Philip Kotler
4. Marketing Management by Still and Cundiff
5. Marketing Management by Dr. K. Nirmala Prasad and Sherlaker

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021
ALLIED-III(A): BUSINESS STATISTICS
Common to BCom(A&F), BCom(CS), BCom(BM),BCom(MM),
B.Com(Co-op), BCom(CA) & BCom(ISM)

Inst.Hrs : 6
Credits : 5

YEAR: II
SEMESTER: III

OBJECTIVES:

1. To facilitate understanding relevance & need of statistics in current scenario
2. To enhance the students to use various statistical tools and techniques
3. To help the students to do further research studies through applying the statistical tools

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 RankCorrelation- 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.

Outcomes:

1. To understand the basic concepts of Statistics and it's Applications
2. It enables the students to use various statistical tools and techniques
3. Students learned to use the statistical tools and techniques in their research work

SUGGESTED READINGS

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

ENVIRONMENTAL STUDIES PROGRAMME

Ability Enhancement Compulsory Courses
(AECC- Environmental Studies)

Syllabus with effect from the academic year 2018-2019

(i.e. for batch of candidates admitted to the course from the academic year 2017-18)

Credits: 2

II Year / III/IV Sem.

Objectives:

1. To help students understand the significance of protecting and preserving the environment.
2. To develop in-depth knowledge of various environmental acts and treaties.

Unit 1: Introduction to Environmental Studies

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

Unit 2 : Ecosystem (2 lectures)

- ☐ What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem:

Food chains, food webs and ecological succession, Case studies of the following ecosystem:

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

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

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

Unit 4: Biodiversity and Conservation (8 lecturers)

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

Unit 5: Environmental Pollution (8 lecturers)

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

Unit 6: Environmental Policies & Practices (8 lecturers)

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

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

Human population growth, impacts on environment, human health and welfare. Resettlement and rehabilitation of projects affected persons; case studies.

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

Unit 8 : Field Work (6 lectures)

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

(Equal to 5 Lectures)

OUTCOME:

1. The students will get an exposure on the ways to preserve the environment.
2. The students will understand the role of an individual to prevent pollution and adopt environment friendly techniques.

SUGGESTED READINGS:

1. Singh,J.S.,Singh,S.P and Gupta,S.R.2014.Ecology,Environmental Science and Conservation. S.Chand Publishing, New Delhi.
2. Rosencranz, A., Divan,S.,& Noble, M.L.2001.Environmental law and policy in India. Tirupathi 1992.
3. Sengupta,R.2003.Ecology and Economics: An approach to sustainable development.OUP
4. Carson , R. 2002.Silent Spring, Houghton Mifflin Harcourt.
5. Gadgil , M.,& Guha, R. 1993.This Fissured Land: An Ecological History of India. Univ.of California Press.
6. Glesson, B. and Low, N.(eds.)1999. Global Ethics and Environment, London, Routledge.

UNIVERSITY OF MADRAS
Syllabus for Courses on Soft Skills

Common to all UG and 5 year Integrated Programmes of the
Affiliated Non-autonomous Colleges (w.e.f 2013-14)

BP4-SS008

COMPUTING SKILLS – LEVEL - I

Objective:

The major objective in introducing the course is to impart hands on training to students in Microsoft Office essentials like MS Word, MS Excel and MS Access. The course is 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.

Pre-requisite : NIL

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

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

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

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

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

Note – Unit 2 -5 are to be taught as practical with hands on experience

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

Examinations :

1. Sessional tests could be based on Theory and practical
2. End semester is based on practical examination only

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSC09

CORE-IX: ADVANCED CORPORATE ACCOUNTING
Common to BCom(A&F), BCom(CS), BCom(BM) & BCom(CA)

Inst.Hrs : 6
Credits : 4

YEAR: II
SEMESTER: IV

OBJECTIVES

- To provide the students with an understanding of accounting procedure for corporate restructuring.
- To make the students understand the applications of Accounting Transactions in Corporate Sector.

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.

TEXT BOOK:

- 1.Raj Kumar Sah - Concepts Building Approach to Corporate Accounting - CENGAGE , New Delhi.
- 2.Gupta, R.L.&Radhaswamy ,M., Advanced Accounts, Sulthan Chand &Sons, New Delhi.

OUTCOME:

1. The students will be able to understand the procedures of corporate restructuring and to prepare the various accounting statements
2. Construction of financial statements for Banking companies as per the prescribed format.
3. Develop the external reconstruction methods and business amalgamation.

REFERENCE BOOKS:

1. Jain, S.P. & Narang K.L., Advanced Accounts – Kalyani Publishers.
2. Reddy, T.S & Murthy, A, Corporate Accounting, Margham Publications, Chennai.
3. Shukla, M.C. & Grewal, J.S, Advanced Accounts, S.Chand and Company, NewDelhi

WEB RESOURCE:

1. www.accountingcoach.com
2. www.accountingstudyguide.com
3. www.futureaccountant.com
4. www.education.svtuition.org

UNIVERSITY OF MADRAS
B.Com. DEGREE COURSE IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2020-2021

BAF-DSC10

CORE-X: CORPORATE AND BUSINESS LAW

Inst.Hrs : 5

Credits : 4

YEAR: II

SEMESTER: IV

OBJECTIVES:

1. To highlight the provisions of law governing the General Contracts.
2. To help the students to understand the significant provisions of the Companies Act, 2013.

UNIT I:

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

UNIT II:

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

UNIT III:

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

UNIT IV:

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

UNIT V:

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

OUTCOMES:

1. Understanding of the legal rules relating to consideration and relating to person competent to contract.
2. Categorizing the types of prospectus and various types of meetings held by a company.

SUGGESTED READINGS

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

E -RESOURCES

www.cramerz.comwww.digitalbusinesslawgroup.com

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

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

UNIVERSITY OF MADRAS
B.Com. DEGREE COURSE IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2020-2021

BAF-DSC11

CORE-XI: WORKING CAPITAL MANAGEMENT

Inst.Hrs : 5

Credits : 4

YEAR: II
SEMESTER: IV

Objectives

- To enable the Students to learn the Working Capital mechanism.
- To facilitate the understanding of the relevance of the working capital

UNIT I: Introduction

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

UNIT II: Financing Current Assets

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

UNIT III: Cash Management

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

UNIT IV: Receivables Management

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

UNIT V: Inventory Management

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

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

OUTCOMES:

1. Assessing the various components of working capital management.
2. Managing and maintain the optimum cash flow by employing various methods of cash management.

SUGGESTED READINGS

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

E-RESOURCES

www.cpdwise.com

www.simplilearn.com

www.findtutorials.com

www.studyfinance.com

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSC12

CORE-XII: INDIRECT TAXATION
Common to BCom(A&F), BCom(CS) & BCom(BM)

Inst.Hrs : 5

Credits : 4

YEAR: II

SEMESTER: IV

OBJECTIVES:

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

UNIT – I Introduction

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

UNIT – II GST – Overview & Concepts

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

UNIT – II GST Taxation/ Assessment proceedings

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

UNIT-IV GST Audit

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

UNIT-V Customs duty

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

OUTCOME:

1. The students will be able to understand the concepts of Indirect taxation, types and Assessment procedures.
2. Computation of Input Tax Credit and Reverse Charge Mechanism.
3. Computation of Input Tax Credit and Reverse Charge Mechanism.

Recommended Texts

1. Shilpi Sahi – Concepts Building Approaches to Goods and Services Tax (GST), & Customs Law - CENGAGE , New Delhi

SUGGESTED READINGS

1. Sweta Jain GST law and practice Taxmann Publishers, July 2017
2. V.S.Daty – GST- Input Tax Credi- Taxmann Publishers, second edition August 2017
3. C.A. Anurag Pandey- Law and Practice of GST- Sumedha Publication House 2017

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021
ALLIED-IV(A): ELEMENTS OF OPERATIONS RESEARCH

BGE-CSA4A

Common to BCom(A&F), BCom(MM), BCom(CA) & BCom(ISM)

Inst.Hrs : 6

Credits : 5

OBJECTIVES

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

UNIT I : Introduction

Operations Research- Meaning-Definition - Origin and History- Characteristic Features – Need-Scope – Steps- Techniques- Application- Limitations

UNIT II : Linear Programming Problem Lpp

Meaning- Requirements- Assumptions- Applications- Formulating Lpp –Advantages- Limitations
Formulating LP Model (Simple Problems Only)

UNIT III: Methods Of Lpp

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

UNIT IV : Transportation Problems

Meaning –(Initial Basic Feasible Solution)Assumptions -Degenerate Solution -North -West Corner Method- Least Cost Method -Vogels Approximation Method -Assignment Problems- Features - Transportation Problem Vs Assignment Problem -Hungarian Method (Simple Problems Only)

UNIT V: Game Theory

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

OUT COME:

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

RECOMMENDED TEXTS

1. M.Sreenivasa Reddy – Operations Research – CENGAGE , New Delhi
2. S.Gurusamy–Elements of Operations Research–Vijay Nicole Imprints private Limited, Chennai

SUGGESTED READINGS

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

E- SOURCES:

<http://www.learnaboutor.co.uk/>
<http://www.theorsociety.com/>
www.orcomplete.com/

UNIVERSITY OF MADRAS
Syllabus for Courses on Soft Skills

Common to all UG and 5 year Integrated Programmes of the
Affiliated Non-autonomous Colleges (w.e.f 2013-14)

BP4-SS009

COMPUTING SKILLS – LEVEL – II

Objective:

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

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

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

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

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

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

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

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

Examinations :

1. Sessional tests could be based on Theory and practical
2. End semester is based on practical examination only

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021
BGE-CSC13
CORE-XIII: ELEMENTS OF COST ACCOUNTING
Common to BCom(A&F) & BCom(CA)

Inst.Hrs : 6
Credits : 4

YEAR: III
SEMESTER: V

OBJECTIVES:

- To make the students to know the Process of Accounting for Cost Elements.
- To understand the advantages of Costing to the Stakeholders, Workers, Creditors and the Public.

UNIT I: Introduction of Cost Accounting

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

UNIT – II: Cost sheet and methods of costing

Preparation of Cost Sheet. Reconciliation of Cost and Financial Accounts - Unit Costing- Job Costing.

UNIT III: Material Costing

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

UNIT IV: Labour Costing

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

UNIT V: Overheads Costing

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

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

OUTCOME:

1. At the end of the course students will understand the basic elements of costing.
2. Preparation of Cost Sheets, Tenders & Quotations.
3. Allocation and apportionment of overheads among various departments.

RECOMMENDED TEXTS

1. Drury – Management and Cost Accounting with CourseMate, New Delhi : CENGAGE
2. Jain, S.P & Narang, K.L., Cost Accounting, Kalyani Publishers
3. Khanna, B.S. Pandey, I.M-Ahuja, G.K and Arora M.N., Practical Costing, S Chand & Sons

REFERENCE BOOKS:

1. Murthy A & Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt .Ltd .Chennai
2. Reddy, T.S. and Hari Prasad Reddy, Y, Cost Accounting, Margam Publications
3. Prasad, N.K and Prasad, V.K, Cost Accounting, Book Syndicate

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSC14

CORE-XIV: PRACTICAL AUDITING
Common to BCom(A&F), BCom(BM) & BCom(CA)

Inst.Hrs : 6

Credits : 4

YEAR: III

SEMESTER: V

OBJECTIVES:

- To make the students to understand the concept of present day Auditing Practices.
- To enable the students to gain knowledge of various techniques of Auditing.

UNIT I: Introduction

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

UNIT II: Vouching and Verification

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

UNIT III: Audit and Accounting Standards

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

UNIT IV: Auditors and Audit Report

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

UNIT V: Recent Trends in Auditing

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

OUTCOME:

1. On the completion of syllabus students will gain in sight of the Auditing practices prevailing in the present scenario and critically evaluate the recent trends in auditing.
2. Students will understand the general approach of audit in EDP environment.
3. Examine the roles and duties of an auditor in the preparation of Audit Reports.

TEXT BOOKS:

1. Auditing, D.P. Jain Konark Publishers Pvt. Ltd.
2. Auditing, Principles and Practice, Ravinder Kumar and Virender Sharma, Eastern Economy Edition.

REFERENCE BOOKS:

1. Practical Auditing, B.N.Tandon, Sultan Chand and Co., NewDelhi.
3. Practical Auditing, Dinkar Pagare, Sultan Chand & Sons
4. Sundar.K&Paari.K,PracticalAuditing,VijayNicoleImprintsPvt.Ltd.Chennai

WEB RESOURCE:

1. http://www.osbornebooksshop.co.uk/p/auditing_tutorial
2. www.mu.ac.in
3. www.learnthat.com

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSE1A

ELECTIVE-I(A): INCOMETAX LAW AND PRACTICE-I
Common to BCom(A&F) as Core, BCom(CS) as Core,
BCom(BM), BCom(CA) & BCom(ISM)

Inst.Hrs : 6

Credits : Elective 5 / Core 4

YEAR: III

SEMESTER: V

OBJECTIVES:

- To provide a detailed understanding of the various provisions of I.T. Act.
- To enable the students to about the Assessment Procedures and Tax Planning.

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.

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

OUTCOME:

1. The students will understand the concepts of Income tax, Types of filing and computation of tax from various head.
2. Computation of tax under House Property income, Business and Professional Income and special provisions relating to the same.

TEXT BOOKS:

1. Naveen Mittal – Principles of Income Tax Law & Practice – Cengage New Delhi
2. T. Srinivasan – Income Tax & Practice – Vijay Nicole Imprints Private Limited, Chennai

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

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSC16

CORE-XVI: FINANCIAL MANAGEMENT
Common to BCom(A&F), BCom(BM) & BCom(CA)

Inst.Hrs : 5

Credits : 4

YEAR: III

SEMESTER: V

OBJECTIVES

- To impart the basics of Financial Management for the benefit of Commerce students.
- To enable the students to know the concepts of the Investment, Financing and Working Capital.

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:

1. The students will understand the basics of financial management, investing, financing and dividend decisions
2. Application of Capital Budgeting techniques and its role in evaluating business projects.

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,FinancialManagement,VijayNicoleImprintsPvt.Ltd.Chennai
4. Murthy A, Financial Management, Margam Publications, Chennai

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSE3B

ELECTIVE-III(B): PORTFOLIO MANAGEMENT

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

Inst.Hrs : 6

Credits : 5

YEAR: III

SEMESTER: V

OBJECTIVES

1. To acclimate the students on the concept of Portfolio Management.
2. To facilitate the students to know the techniques of Portfolio Management.

UNIT I: Introduction

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

UNIT II: Value of Money

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

UNIT III: Portfolio Analysis

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

UNIT IV: Risk & Return

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

UNIT V: Need and Importance of Portfolio Management

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

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

OUTCOME

1. The students will understand the basic concepts of Portfolio Management and its techniques.
2. Construct a portfolio using established theories and principles.
3. Construction of risk-return of various securities.

TEXT BOOK:

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

REFERENCE BOOKS:

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

WEB RESOURCE:

1. www.portfoliomanagement.in
2. www.sebi.gov.in
3. www.moneycontrol.com

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

CREDITS: 2

III YEAR / V SEM

Objective: Value are socially accepted norms to evaluate objects, persons and situations that form part and parcel of sociality. A value system is a set of consistent values and measures. Knowledge of the values are inculcated through education. It contributes in forming true human being, who are able to face life and make it meaningful. There are different kinds of values like, ethical or moral values, doctrinal or ideological values, social values and aesthetic values. Values can be defined as broad preferences concerning appropriate courses of action or outcomes. As such, values reflect a person's sense of right and wrong or what "ought" to be. There are representative values like, "Equal rights for all", "Excellence deserves admiration". "People should be treated with respect and dignity". Values tend to influence attitudes and behavior and help to solve common human problems. Values are related to the norms of a culture.

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

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

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

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

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

OUTCOME:

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

Books for Reference :

1. M.G. Chitakra: Education and Human Values, A.P.H. Publishing Corporation, New Delhi, 2003.
2. Chakravarthy, S.K: Values and ethics for Organizations: Theory and Practice, Oxford University Press, New Delhi, 1999.
3. Das, M.S. & Gupta, V.K.: Social Values among Young adults: A changing Scenario, M.D. Publications, New Delhi, 1995.
4. Swami Vivekananda, Youth and Modern India, Ramakrishna Mission, Chennai.
5. Swami Vivekananda, Call to the Youth for Nation Building, Advaita Ashrama, Calcutta.
6. For Life, For the future : Reserves and Remains – UNESCO Publication.

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSC17

CORE-XVII: ADVANCED COST ACCOUNTING
Common to BCom(A&F)

Inst.Hrs : 6

Credits : 4

YEAR: III

SEMESTER: VI

Objectives:

- To make the students to understand the process of ascertaining, classification and controlling costs.
- To enable the students to learn the various methods of cost elements.

UNIT I: Contract Costing

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

UNIT II: Process Costing

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

UNIT III: Operation Costing

Operating Costing – Meaning – Preparation of Operating cost Sheet – Transport costing – Power Supply Costing – Hospital Costing – Simple Problems.

UNIT IV: Marginal Costing

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

UNIT V: Standard Costing

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

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

Outcome:

1. The students will understand the concepts of cost accounting, methods and its usage in decision making.
2. Preparation of Marginal Cost statements and evaluate the margin of safety.
3. Analysis of variances and standard costs and compare actual with standard results

Recommended Texts

1. Drury – Management and Cost Accounting with CourseMate

REFERENCE BOOKS

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

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSC18

CORE-XVIII: MANAGEMENT ACCOUNTING
Common to BCom(A&F), BCom(CS), BCom(BM),
BCom(MM), BCom(CA) & BCom(ISM)

Inst.Hrs : 6

Credits : 4

YEAR: III

SEMESTER: VI

OBJECTIVES

- To enable the students to get knowledge about the various techniques of Management Principles.
- To make the students to get practical skill in solving management problems.

UNIT I: Introduction

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

UNIT II: Financial Statement Analysis

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

UNIT III: Ratio Analysis

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

UNIT IV: Fund Flow Analysis & Cash Flow Analysis

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

UNIT V: Budgetary Control & Marginal Costing

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

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

OUTCOME:

1. Understand the primary purpose of management accounting namely financial statement analysis and budgetary control.
2. Evaluate the cash flow and fund flow position of a company and its impact on business.
3. Critically evaluate the budgetary control techniques in a business

TEXT BOOK:

1. Rajiv Kumar Goel , Ishaan Goel – Concepts Building Approach to management Accounting –CENGAGE New Delhi
2. Drury – Management and Cost Accounting with CourseMate
3. Maheswari,S.N.,Management Accounting, Sultan Chand & Sons

REFERENCE BOOKS:

1. Murthy A and Gurusamy S ,Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai

2. Charles T. Horngren and Gary Sundem, N, Introduction to Management Accounting, Prentice Hall
3. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers
4. Reddy, T.S. & Dr. Hariprasad Reddy, Y, Management Accounting, Margham Publications, Chennai.
5. Hansen - Mowen, Cost Management Accounting and Control, South Western College

WEB REFERENCE:

1. www.accountingcoach.com
2. www.accountingstudyguide.com
3. www.futureaccountant.com
4. www.thestudentcpa.com

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSE2A

ELECTIVE-II(A): INCOMETAX LAW AND PRACTICE-II
Common to BCom(A&F) as Core, BCom(CS) as Core,
BCom(BM), BCom(CA) & BCom(ISM)

Inst.Hrs : 6

Credits : Elective 5 / Core 4

YEAR: III

SEMESTER: VI

OBJECTIVES

To help the students to understand the relevance and significance of Tax.

□ To facilitate the students in understanding the various Provisions I.T. Act.

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.

OUTCOME:

1. The students will understand the procedure for computing taxable income from different heads, clubbing of income, Setoff and carry forward of losses and Deductions applicable to an individual.
2. Assessing the Income after claiming various deductions under section 80.

TEXT BOOKS:

1. Naveen Mittal – Principles of Income Tax Law & Practice – Cengage New Delhi
2. T. Srinivasan – Income Tax & Practice – Vijay Nicole Imprints Private Limited , Chennai

REFERENCE BOOKS:

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

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSC19

CORE-XIX: ENTREPRENEURIAL DEVELOPMENT
Common to BCom(A&F) as Elective, BCom(CS),
BCom(BM), BCom(MM) & BCom(ISM)

Inst.Hrs : 6

Credits : Core 4 / Elective 5

YEAR: III

SEMESTER: VI

Course Objectives:

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

UNIT I: Entrepreneurship

Entrepreneur : Meaning of entrepreneurship – Types of Entrepreneurship – Traits of entrepreneurship – Factors promoting entrepreneurship- Barriers to entrepreneurship- the entrepreneurial culture- Stages in entrepreneurial process – Women entrepreneurship and economic development- SHG.

UNIT II: Developing Successful Business Ideas

Recognizing opportunities – trend analysis – generating ideas – Brainstorming, Focus Groups, Surveys, Customer advisory boards, Day in the life research – Encouraging focal point for ideas and creativity at a firm level-Protecting ideas from being lost or stolen – Patents and IPR.

UNIT III: Opportunity Identification and Evaluation

Opportunity identification and product/service selection – Generation and screening the project ideas – Market analysis, Technical analysis, Cost benefit analysis and network analysis- Project formulation – Assessment of project feasibility- Dealing with basic and initial problems of setting up of Enterprises.

UNIT IV: Business Planning Process

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

UNIT V: Funding

Sources of Finance- Venture capital- Venture capital process- Business angles- Commercial banks- Government Grants and Schemes.

OUTCOME

1. The student will understand on the basic concepts of entrepreneurship and business opportunities to familiars with knowledge about business and project reports for starting a new ventures on team based.
2. Preparing a model project report and business plans.

TEXT BOOKS:

1. Reddy, Entrepreneurship: Text & Cases - Cengage, New Delhi.
2. Kuratko/rao, Entrepreneurship: a south asian perpective.- Cengage, New Delhi.
3. K.Sundar – Entrepreneurship Development – Vijay Nicole Imprints private Limited
4. Khanka S.S., Entrepreneurial Development, S.Chand & Co. Ltd., New Delhi, 2001.

REFERENCE BOOKS:

1. Barringer, B., Entrepreneurship: Successfully Launching New Ventures, 3rd Edition, Pearson, 2011.

2. Bessant, J., and Tidd, J., Innovation and Entrepreneurship, 2nd Edition, John Wiley & Sons, 2011.
3. Desai, V., Small Scale Industries and Entrepreneurship, Himalaya Publishing House, 2011.
4. Donald, F.K., Entrepreneurship- Theory, Process and Practice, 9th Edition, Cengage Learning, 2014.
5. Nagendra and Manjunath, V.S., Entrepreneurship and Management, Pearson, 2010.
6. Reddy, N., Entrepreneurship: Text and Cases, Cengage Learning, 2010.

E-RESOURCES:

1. <http://inventors.about.com/od/entrepreneur/>
2. <http://learnthat.com/tag/entrepreneurship/>
3. www.managementstudyguide.com
4. www.quintcareers.com
5. www.entrepreneur.com

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSC11

CORE-XI: FINANCIAL SERVICES
Common to BCom(A&F) as VI Sem.Elective, BCom(BM)
BCom(CA)-VI Sem. & BCom(ISM)

Inst.Hrs : 5
Credits : 4

YEAR: III
SEMESTER: IV

OBJECTIVES:

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

UNIT I: Introduction

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

UNIT II: Merchant Banking and Public Issue Management

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

UNIT III: Money Market and Stock Exchange

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

UNIT IV: Leasing and Factoring and Securitisation

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

UNIT V: Venture Capital, credit rating and pension Fund

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

OUTCOME:

- 1.On the completion of modules, the students will understand the various financial services.
- 2.Examine the role of a merchant banker and an issue manager and understand the concept of Indian Money and Capital market and regulations of SEBI

TEXT BOOKS:

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

REFERENCE BOOKS:

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

ASSESSMENT NORMS:

SEMINARS:

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

EVALUATION STANDARDS FOR SEMINAR:

S No	CRITERIA	MAX.MARKS (5 marks)
1	Quality of notes collected for the topic	1
2	Presentation skill	1
3	Fluency of language & Vocabulary usage	1
4	Interacting skills & body language	1
5	Tools used to present	1

ASSIGNMENTS:

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

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


EVALUATION STANDARDS FOR ASSIGNMENTS:

S No	CRITERIA	MAX.MARKS (5 marks)
1	Quality of notes collected for the topic	1
2	Presentation	1
3	Quality and variety of sources referred	1
4	Vocabulary usage	1
5	Originality of work	1

*Assessment pattern: Internal Exam: 25 marks

External Exam: 75 marks


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Re-accredited by NAAC with A+ Grade
Sec 2(f) under UGC Act

DEPARTMENT OF ACCOUNTING & FINANCE (SHIFT-II)

COURSE HANDOUT

2023-24

LIST OF STAFF IN THE DEPARTMENT

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

PROGRAMME OUTCOMES:

PSO 1- The accounting & finance programme provides a solid foundation in the various fields of accounting.

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

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

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

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

COURSE STRUCTURE:

SEMESTER I

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
Part - I	Tamil/Other Language Paper – I	6	3	25	75	100
Part - II	English-I	6	3	25	75	100
Part - III	Financial Accounting- I	5	5	25	75	100
	Principles of Management	5	5	25	75	100
	Business Communication	4	3	25	75	100
Part - IV	SEC I – MS Office for Commerce Basic Tamil / Advanced Tamil *	2	2	25	75	100
	Foundation Course FC-Professional Ethics	2	2	40	60	100

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

SEMESTER II

Course content	Name of subject	Ins Hrs	Credits	CI A	External	Total
Part - I	Tamil/Other Language Paper – II	6	3	25	75	100
Part - II	English-II	6	3	25	75	100
Part - III	Financial Accounting – II	5	5	25	75	100
	Business Law	5	5	25	75	100
	Working Capital Management	4	3	25	75	100
Part - IV	SEC II - Accounting using Excel / Basic Tamil / Advanced Tamil *	2	2	25	75	100
	SEC III - Retail Management	2	2	40	60	100

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

SEMESTER III

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

SEMESTER IV

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

SEMESTER V

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
Part-III	Elements of Cost Accounting	6	4	25	75	100
	Practical Auditing	6	4	25	75	100
	Income tax law & Practice – I	6	4	25	75	100
	Financial Management	5	4	25	75	100
	Portfolio Management	6	5	25	75	100
Part-IV	Value Education	1	2	25	75	100

SEMESTER VI

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

சென்னைப் பல்கலைக்கழகம்
University of Madras

Part-I

பொதுத் தமிழ் - பாடத்திட்டம்

General Tamil - Syllabus

4 பருவங்கள் (முதல் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பொதுத்தமிழ்-1

தமிழ் இலக்கிய வரலாறு -1

முதலாம் ஆண்டு – முதற் பருவம்

Course Code	Course Name	category	L	T	P	S	Credits	Ins.Hrs	CIA	Externa	Total
100L1AU	பொதுத்தமிழ் -1 தமிழ் இலக்கிய வரலாறு -1	Supportive	Y	-	-	-	3	6	25	75	100

Learning Objectives

- முதலாமாண்டுப் பட்ட வகுப்பு மாணவர்களுக்குத் தமிழ் மொழி இலக்கியங்களை அறிமுகம் செய்தல்
- தமிழ் இலக்கியப் போக்குகளையும், இலக்கணங்களையும் மாணவர் அறியுமாறு செய்து அவர்களின் படைப்பாற்றலைத் தூண்டுதல்
- தமிழ் இலக்கியம் சார்ந்த போட்டித் தேர்வுகளுக்கு ஏற்ப கற்பித்தல் நடைமுறைகளை மேற்கொள்ளுதல்

Expected Course Outcomes

On the Successful completion of the Course, Students will be able to

இப்பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்

CO 1	சங்க இலக்கியத்தில் காணப்பெறும் வாழ்வியல் சிந்தனைகளை அறிந்து கொள்வர்	K4
CO 2	அற இலக்கியம் மற்றும் தமிழ் காப்பியங்களின்வழி வாழ்வியல் சிந்தனையைப் பெறுவர்	K5, K6
CO 3	பக்தி இலக்கியங்களைக் கற்பதன் மூலம் பக்தி நெறியினையும், பகுத்தறிவு இலக்கியங்களைக் கற்பதன் வழி நல்லிணக்கத்தையும் தெரிந்து பின்பற்றுவர்	K3
CO 4	மொழியறிவோடு சிந்தனைத்திறனைப் பெறுவர்	K3
CO 5	மொழிப்பயிற்சிக்குத் தேவையான இலக்கணங்களைக் கற்பர்.	K2

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

அலகு-1 | தமிழ் இலக்கிய, இலக்கண வரலாறு அறிமுகம்.

1. இலக்கணம்;

அ.தொல்காப்பியம், இறையனார் களவியல் உரை , நம்பியகப் பொருள், புறப்பொருள் வெண்பா மாலை, நன்னூல், தண்டியலங்காரம், யாப்பருங்கலக்காரிகை நூல்கள்

ஆ.மொழிப் பயிற்சி- ஒற்றுப்பிழை தவிர்த்தல்

- வல்லினம் மிகும் இடங்கள்
- வல்லினம் மிகா இடங்கள்

- ஈரொற்று வரும் இடங்கள்
- ஒரு, ஓர் வரும் இடங்கள்
- அது, அஃது வரும் இடங்கள்
- தான், தாம் வரும் இடங்கள்

பயிற்சி : வல்லினம் மிகும் இடங்கள், மிகா இடங்கள் தவறாக வரும்வகையில் ஒரு பத்தி கொடுத்து ஒற்றுப் பிழை திருத்தி எழுதச் செய்தல்.

2. சங்க இலக்கியம் - எட்டுத்தொகை, பத்துப்பாட்டு
3. அற இலக்கியம்-பதினெண்கீழ்கணக்கு நூல்கள்
4. காப்பிய இலக்கியம் - ஐம்பெருங் காப்பியங்கள், ஐஞ்சிறு காப்பியங்கள், சமயக் காப்பியங்கள்
5. பக்தி இலக்கியமும் (பன்னிரு திருமுறைகள், நாலாயிர திவ்வியப் பிரபந்தம் -- பகுத்தறிவு

இலக்கியமும் (சித்தர் இலக்கியங்கள், புலவர் குழந்தையின் இராவண காவியம்)

அலகு-2

சங்க இலக்கியம்

எட்டுத்தொகை ;எ

1. நற்றிணை-முதல் பாடல் -நின்ற சொல்லர்
2. குறுந்தொகை 3 ஆம் பாடல் -நிலத்தினும் பெரிதே
3. ஐங்குறுநூறு -நெல் பல பொலிக! பொன் பெரிது சிறக்க!' (முதல் பாடல்)-வேட்கைப் பத்து
4. கலித்தொகை- 51 - சுடர்த்தொடிக் கேளாய் -குறிஞ்சிக் கலி
5. புறநானூறு -189 தெண்கடல் வளாகம் பொதுமையின்றி, நாடா கொன்றோ -187

பத்துப்பாட்டு;

1. முல்லைப்பாட்டு (முழுவதும்)

அலகு-3

அற இலக்கியம்

- 1.திருக்குறள் -அறன் வலியுறுத்தல் அதிகாரம்
- 2.நாலடியார்-பாடல்: 131 (குஞ்சியழகும்)
- 3.நான்மணிக்கடிகை-நிலத்துக்கு அணியென்ப
- 4.பழமொழி நானூறு- தம் நடை நோக்கார்
- 5.இனியவை நாற்பது- 37. இளமையை மூப்பு என்று

அலகு-4

காப்பிய இலக்கியம்

1. சிலப்பதிகாரம் - வழக்குரைகாதை
2. மணிமேகலை- பாத்திரம் பெற்ற காதை
3. பெரியபுராணம் - பூசலார் நாயனார்புராணம்
4. கம்பராமாயணம்- குகப் படலம்
5. சீறாப்புராணம் - மானுக்குப் பிணை நின்ற படலம்

6. இயேசு காவியம் -ஊதாரிப்பிள்ளை	
அலகு-5	பக்தி இலக்கியமும், பகுத்தறிவு இலக்கியமும்
பக்தி இலக்கியம்;	
<ol style="list-style-type: none"> 1. திருநாவுக்கரசர் தேவாரம் - நாமார்க்கும் குடியல்லேம் எனத் தொடங்கும் பாடல் மட்டும் 2. மாணிக்கவாசகர் திருவாசகம் - நமச்சிவாய வாழ்க நாதன்தாள் வாழ்க முதல் சிரம்குவிவார் ஓங்குவிக்கும் சீரோன் கழல் வெல்க வரை 3. பொய்கையாழ்வார்-வையந் தகளியா வார்கடலே 4. பூதத்தாழ்வார்-அன்பே தகளியா 5. பேயாழ்வார்-திருக்கண்டேன் பொன்மேனி கண்டேன் 6. ஆண்டாள் - திருப்பாவை மார்கழித் திங்கள் (முதல் பாடல்) 	
பகுத்தறிவு இலக்கியம்;	
<ul style="list-style-type: none"> • திருமூலர் - திருமந்திரம் (270,271, 274, 275 285) • பட்டினத்தார் -திருவிடை மருதூர் (காடே திரிந்து - எனத் தொடங்கும் பாடல் பா.எண் ;.279, 280) • கடுவெளி சித்தர் - பாபஞ்செய் யாதிரு மனமே (பாடல் முழுவதும்) • இராவண காவியம் - தாய்மொழிப் படலம் - 18. ஏடுகை யில்லா ரில்லை முதல் - 22. செந்தமிழ் வளர்த்தார். வரை 	
Text books	
•	.
Reference Books	
<ul style="list-style-type: none"> • மு. வரதராசன், தமிழ் இலக்கிய வரலாறு, சாகித்ய அக்காடெமி, புதுடெல்லி. • மது. ச. விமலானந்தன், தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை. • தமிழண்ணல், புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை. • தமிழ் இலக்கிய வரலாறு -முனைவர்.சிற்பி பாலசுப்ரமணியம், முனைவர்.சொ.சேதுபதி • புதிய தமிழ் இலக்கிய வரலாறு- முனைவர்.சிற்பி பாலசுப்ரமணியம்,நீல.பத்மநாபன் • தமிழ் இலக்கிய வரலாறு - டாக்டர்.அ.கா.பெருமாள் • தமிழ் இலக்கிய வரலாறு -முனைவர். ப.ச.ஏசுதாசன் • தமிழ் இலக்கிய வரலாறு - ஸ்ரீ குமார் • வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு-பாக்கியமேரி • தமிழ் பயிற்றும் முறை, பேராசிரியர் ந. சுப்புரெட்டியார் - மணிவாசகர் பதிப்பகம், சிதம்பரம் 	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
Web Sources	

- <https://www.chennailibrary.com/>
- <https://www.sirukathaigal.com>
- <https://www.tamilvirtualuniversity.org>
- <https://www.noolulagam.com>
- <https://www.katuraitamilblogspot.com>

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2	1.
CLO1	3	2	3	3	3	2	2	2	3	2	3	2	
CLO2	3	3	2	2	2	3	2	3	3	2	2	2	
CLO3	3	2	3	3	2	2	2	3	2	3	3	2	
CLO4		3	3	2	2	2	3	2	3	2	3	3	
CLO5	3	3	2	2	2	3	3	2	2	2	3	3	

Strong -3,Medium-2,Low-1

UNIVERSITY OF MADRAS
UG & 5 YR INTEGRATED DEGREE – FOUNDATION COURSE
 EXISTING SYLLABUS (22-23) FOLLOWED FOR THE ACADEMIC YEAR 2023-2024

FOUNDATION COURSE: PART-I HINDI PAPER-I

100L1E

Inst.Hrs. : 6
Credits : 3

Year : I
Semester : I

Programme:	U.G. – FOUNDATION COURSE – PART-I HINDI	
Programme Outcomes:	1. Identify the literary trends, prose forms and nature of functional Hindi and its applications 2. Understand the roll of literature and importance of Functional Hindi 3. Obtain the practical knowledge of critical study of Literature, thinking, writing and expressional skills. 4. Obtain official noting, drafting and Business and personal, semi official letter writing methods and techniques 5. Employ the evaluating, summerising and differentiate contextual meanings.	
Programme Specific Outcomes:	1. Basic knowledge for higher studies 2. Obtain Basic professional skills i.e. business and official Correspondence and applications 3. Language application and writing skills 4. Basic idea of evaluation critical and analytical study of literature. 5. Develops ideas of creative thinking and writing	
Course Objectives	1. Identify the theme and aims of prose lessons and functional Hindi	K1
	2. Understand and summarise the theme	K2
	3. Explain the ideology of literary works and writers	K3
	4. Interpret the contextual meaning and differentiation	K4
	5. Evaluate on the basis of elements, features and trends of prose	K5
	6. Conceive the knowledge of literary themes and practice of functional Hindi	K6
Title of the Course:	PAPER – I - PROSE, FUNCTIONAL HINDI & LETTER WRITING	
Pre-requisites, if any:	Basic Knowledge of Hindi Prose forms and prose writers	
UNITS		
I	1. Sabhyata ka Rahasya 2. Personal Applications 3. Leave Letters 4. Introduction to office procedures 5. Official letter 6. Demi Official Letter	
II	1. Mitrata 2. Letter to the Editor 3. Opening an A/C	

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 EXISTING SYLLABUS (22-23) FOLLOWED FOR THE ACADEMIC YEAR 2023-2024

	<ol style="list-style-type: none"> 4. Demi Official Letter 5. Office Order 6. Administrative Terminology English to Hindi (30 Words)
III	<ol style="list-style-type: none"> 1. Yuvavon Se 2. Application for Withdrawal 3. Circular 4. Memo 5. Enquiry 6. Administrative Terminology Hindi to English (30 Words)
IV	<ol style="list-style-type: none"> 1. Paramanu Oorja evam Khadya Padarth Sanrakshan 2. Transfer of an A/C 3. Missing of Pass Book / Cheque Leaf 4. Official Memo 5. Resolution and Notice 6. Administrative Terminology English to Hindi (30 Words)
V	<ol style="list-style-type: none"> 1. Yougyata aur Vyavasay ka Chunav 2. Complaints 3. Ordering for Books 4. Notification 5. Official Noting Hindi to English (25 Phrases) 6. Official Noting English to Hindi (25 Phrases)
Course Outcomes	<ol style="list-style-type: none"> 1. Explains the nature, features, elements of prose forms and Functional Hindi 2. Understand the theme, aim of lessons and obtain application skills. 3. Evaluate the thought, ideology, expressional and artistic skills of writers. 4. Obtain skills of critical analysis of Literary forms and drafting skills of personal letters, business letters, noting and drafting skills 5. Learn to Employ the obtained skills in enriching the bright future.
Reading List (Print and Online)	<ol style="list-style-type: none"> 1. Sarkari karyalayon mein Hindi ka Prayog, Written by Gopinath Srivatav, Lokbharati Prakashan, 15,A, Gandhi Mrag, Allabad – 1 2. Hi.wikipedia.org/wiki.आधुनिक_हिन्दी_गद्य_का_इतिहास 3. https://www.infosrf.com/blog-single.php?MnBv=494
Recommended Texts	<ul style="list-style-type: none"> • HINDI GADHYA MALA Ed. by Dr. Syed Rahamathulla, Poornima Prakashan 4/7-B, Begum III Street, Royapettah, Chennai – 14. • Karyalayeen Tippaniya :Kendriya Hindi Sansthan, Agra • Prayojan Moolak Hindi : Dr. Syed Rahamathulla, Poornima Prakashan, 4/7, Begum III Street, Royapettah, Chennai – 14

Method of Evaluation:

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EXISTING SYLLABUS (22-23) FOLLOWED FOR THE ACADEMIC YEAR 2023-2024

Internal Assessment	End Semester Examination	Total	Grade
25	75	100	

	POS1	POS 2	POS 3	POS 4	POS 5
CO 1	S	S	M	S	M
CO 2	S	S	S	S	S
CO 3	S	S	S	S	S
CO 4	S	S	S	S	S
CO 5	S	S	S	S	S

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FOUNDATION COURSE: FRENCH
SYLLABUS WITH EFFECT FROM 2023-2024

UG & 5 Year PG Integrated - SEMESTER – I

Foundation Course in French: Prescribed Text and Grammar-I

Course Outcomes	<ol style="list-style-type: none"> 1. Introduce oneself and talk about one's likes and dislikes 2. Invite someone, to accept or deny an invitation 3. Making purchases at the market 4. Recall and remember the usage of grammatical tenses in constructing sentences in a dialogue. 5. Apply the learnt grammar rules in practice exercises to improve their understanding 		
Course	Foundation Course in French	Course Code	100L1K
Title of the Course:	Prescribed Text and Grammar-I		
Credits:	3		
Pre-requisites, if any:	---		
Course Objectives	Identify the basic French sentence structure		K1
	Define and describe the various grammatical tenses and use them to communicate in French		K2
	Examine the various documents presented and discuss and reply to the questions asked on it		K2 and K3
	Analyze and interpret expressions used to convey the cause, the effect, the purpose, and the opposition in French		K4
	Evaluate the grammatical nature present in passages		K5
Units			
I	Unité 1: Salut ! Unité 2: Enchanté!		
II	Unité 3: J'adore !		
III	Unité 4: Tu veux bien ?		
IV	Unité 5: On se voit quand ?		
V	Unité 6: Bonne idée !		
Prescribed Text	Régine Mérieux & Yves Loiseau, Units 1-6 of <i>Latitudes 1</i> (A1 /A2), méthode de français, Didier, 2017 (Indian Edition)		

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	M	L	S	M	L	S	S	S	M	S	M
CO2	S	M	M	L	M	M	L	S	S	S	S	S	M
CO3	M	S	S	M	M	M	L	S	M	M	M	S	M
CO4	S	M	M	L	S	M	L	S	S	S	M	S	M
CO5	S	M	M	L	M	M	L	S	S	S	S	S	M

S-Strong M-Medium L-Low

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FOUNDATION COURSE: FRENCH
SYLLABUS WITH EFFECT FROM 2023-2024

SEMESTER I

Title of the Paper : Prescribed Text and Grammar-I

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

Questions not to be asked from the Autoévaluation and Préparation au DELF

Paper setters are to strictly adhere to the syllabus and ask questions only from the pages included in the syllabus. Questions should cover the entire syllabus.

QUESTION PAPER PATTERN

Time : 3 Hours

Maximum Marks : 75

Section A (10 x 2 = 20 Marks)

Answer any TEN questions

15 questions to be asked on cultural / civilisational aspects found in the prescribed textbook

Section B (5 x 5 = 25 Marks)

Answer any FIVE questions

8 Grammar exercises to be given from the prescribed textbook

Section C (3 x 10 = 30 Marks)

Answer any THREE

3 must be answered out of 5 topics (1 dialogue writing, 1 letter /email writing, 1 composition, 1 comprehension, 1 translation)

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FOUNDATION COURSE: ENGLISH
SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR - SEMESTER I PAPER II –GENERAL ENGLISH

Subject Code	Category	L	T	P	S	Credits	Inst. Hours	Marks		
								CIA	External	Total
100L1ZU	Part II	Y	Y	-	-	3	6	25	75	100
Learning Objectives										
LO1	To enable learners to acquire self awareness and positive thinking required in various life situations.									
LO2	To help them acquire the attribute of empathy									
LO3	To assist them in acquiring creative and critical thinking abilities									
LO4	To enable them to learn the basic grammar									
LO5	To assist them in developing LSRW skills									
Unit No.	Unit Title & Text							No. of Periods for the Unit		
I	SELF-AWARENESS(WHO)&POSITIVE THINKING(UNICEF) Life Story 1.1 Chapter 1 from Malala Yousafzai, I am Malala 1.2 An Autobiography or The Story of My Experiments with Truth (Chapters 1, 2 & 3) M.K.Gandhi Poem 1.3 Where the Mind is Without Fear – Gitanjali 35 – Rabindranath Tagore 1.4 Love Cycle – Chinua Achebe							20		
II	EMPATHY Poem 2.1 Nine Gold Medals – David Roth 2.2 Alice Fell or poverty – William Wordsworth Short Story 2.3 The School for Sympathy – E.V. Lucas 2.4 Barn Burning – William Faulkner							20		
III	CRITICAL & CREATIVE THINKING Poem 3.1 The Things That Haven't Been Done Before – Edgar Guest 3.2 Stopping by the Woods on a Snowy Evening – Robert Frost							20		

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FOUNDATION COURSE: ENGLISH SYLLABUS WITH EFFECT FROM 2023-2024

	Readers Theatre 3.3 The Magic Brocade – A Tale of China 3.4 Stories on Stage – Aaron Shepard (Three Sideway Stories from Wayside School” by Louis Sachar)	
IV	Part of Speech 4.1 Articles 4.2 Noun 4.3 Pronoun 4.4 Verb 4.5 Adverb 4.6 Adjective 4.7 Preposition	15
V	Paragraph and Essay Writing 5.1 Descriptive 5.2 Expository 5.3 Persuasive 5.4 Narrative Reading Comprehension	15
Course Outcomes		
Course Outcomes	On completion of this course, students will:	
CO1	Acquire self awareness and positive thinking required in various life situations	PO1,PO7
CO2	Acquire the attribute of empathy.	PO1,PO2,PO10
CO3	Acquire creative and critical thinking abilities.	PO4,PO6,PO9
CO4	Learn basic grammar	PO4,PO5,PO6
CO5	Development and integrate the use of four language skills i.e., listening, speaking, reading and writing.	PO3,PO8
Text books (Latest Editions)		
1.	Malala Yousafzai. I am Malala, Little, Brown and Company, 2013.	
2.	M.K. Gandhi. An Autobiography or The Story of My Experiments with Truth (Chapter – I), Rupa Publications, 2011.	
3.	Rabindranath Tagore. "Gitanjali 35" from Gitanjali (Song Offerings): A Collection of Prose Translations Made by the Author from the Original Bengali. MacMillan, 1913.	
4.	N.Krishnasamy. Modern English: A Book of Grammar, Usage and Composition Macmillan, 1975.	
5.	Aaron Shepard. Stories on Stage, Shepard Publications, 2017.	
6.	J.C. Nesfield. English Grammar Composition and Usage, Macmillan, 2019.	

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FOUNDATION COURSE: ENGLISH
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Web Resources	
1	Malala Yousafzai. I am Malala (Chapter 1) https://archive.org/details/i-am-malala
2	M.K Gandhi. An Autobiography or The Story of My Experiments with Truth(Chapter-1)- Rupa Publication, 2011 https://www.indiastudychannel.com/resources/146521-Book-Review-An-Autobiography-or-The-story-of-my-experiments-with-Truth.aspx
3	Rabindranath Tagore. "Gitanjali 35" from Gitanjali (Song Offerings) https://www.poetryfoundation.org/poems/45668/gitanjali-35
4	Aaron Shepard.Stories on Stage, Shepard Publications, 2017 https://amzn.eu/d/9rVzINv
5	J C Nesfield. Manual of English Grammar and Composition. https://archive.org/details/in.ernet.dli.2015.44179

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3	3	2	3	2
CO2	2	3	3	3	2	3	3	2	2	2
CO3	3	3	3	2	3	3	3	2	3	2
CO4	3	3	3	3	3	3	3	2	2	2
CO5	3	2	3	3	3	3	3	2	2	3

Mapping with Programme Specific Outcomes:

CO /PO	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3
CO2	3	3	3	3
CO3	3	3	3	3
CO4	3	3	3	3
CO5	3	3	3	3
Weightage	15	15	15	15
Weighted percentage of Course Contribution to POS	3.0	3.0	3.0	3.0

3 – Strong, 2 – Medium, 1 - Low

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – I
CORE-I: FINANCIAL ACCOUNTING - I

(Common to BCom-Gen., BM, CA, MM, ISM, Co-op. & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
144C1A	5				5	5	25	75	100
Learning Objectives									
LO1	To understand the basic accounting concepts and standards.								
LO2	To know the basis for calculating business profits.								
LO3	To familiarize with the accounting treatment of depreciation.								
LO4	To learn the methods of calculating profit for single entry system.								
LO5	To gain knowledge on the accounting treatment of insurance claims.								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
I	Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation								15
II	Final Accounts Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.								15
III	Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate								15
IV	Accounting from Incomplete Records – Single Entry System Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.								15
V	Royalty and Insurance Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)								15
TOTAL									75
THEORY 20% & PROBLEM 80%									

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CO	Course Outcomes
CO1	Remember the concept of rectification of errors and Bank reconciliation statements
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO3	Analyse the various methods of providing depreciation
CO4	Evaluate the methods of calculation of profit
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.

Textbooks

1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3.	Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5.	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
6.	Dr. K. Murugadoss, Dr. M. Jaya, Dr. V. Charulatha & Dr. D. Baskar Financial Accounting, Vijay Nicole Imprints Private Limited, Chennai
7.	T.S. Reddy and Dr. A. Murthy, Financial Accounting, Margham Publications, Chennai

Reference Books

1.	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2.	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3.	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – I

CORE-II: PRINCIPLES OF MANAGEMENT

(Common to BCom-Gen., BM, CA, MM, ISM, Co-op. & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
144C1B	5				5	5	25	75	100
Learning Objectives									
LO1	To understand the basic management concepts and functions								
LO2	To know the various techniques of planning and decision making								
LO3	To familiarize with the concepts of organisation structure								
LO4	To gain knowledge about the various components of staffing								
LO5	To enable the students in understanding the control techniques of management								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Management Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.								15
II	Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.								15
III	Organizing Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.								15
IV	Staffing Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test-Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].								15

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V	<p>Directing Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision.</p> <p>Co-ordination and Control Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].</p>	15
Total		75
Course Outcomes		
CO1	Demonstrate the importance of principles of management.	
CO2	Paraphrase the importance of planning and decision making in an organization.	
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.	
CO4	Enumerate the various methods of Performance appraisal	
CO5	Demonstrate the notion of directing, co-coordination and control in the management.	
Textbooks		
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.	
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.	
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.	
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.	
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.	
Reference Books		
1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai	
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.	
3	Griffin, Management principles and applications, Cengage learning, India.	
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.	
5	Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.	
NOTE: Latest Edition of Textbooks May be Used		

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Web Resources	
1	http://www.universityofcalicut.info/sy1/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

**MAPPING WITH PROGRAMME OUTCOMES
 AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVERAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – I
ELECTIVE - I: BUSINESS COMMUNICATION
 (Common to BCom-Gen., BM & MM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
144E1A	4				3	4	25	75	100
Learning Objectives									
LO1	To enable the students to know about the principles, objectives and importance of communication in commerce and trade.								
LO2	To develop the students to understand about trade enquiries								
LO3	To make the students aware about various types of business correspondence.								
LO4	To develop the students to write business reports.								
LO5	To enable the learners to update with various types of interviews								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Business Communication Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout								12
II	Trade Enquiries Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars								12
III	Banking & Insurance Correspondence Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence								12
IV	Secretarial Correspondence Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing								12
V	Interview Preparation Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews –Creating & maintaining Digital Profile								12
TOTAL								60	

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SYLLABUS WITH EFFECT FROM 2023-2024

Course Outcomes	
CO1	Acquire the basic concept of business communication.
CO2	Exposed to effective business letter
CO3	Paraphrase the concept of various correspondences.
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.
CO5	Acquire the skill of preparing an effective resume
Textbooks	
1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.
2	Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
3	K.P. Singha, Business Communication, Taxmann, New Delhi.
4	R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
5	M. S. Ramesh and R. Pattanshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.
Reference Books	
1	V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2	Rithika Motwani, Business communication, Taxmann, New Delhi.
3	Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.
4	Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- NewDelhi.
5	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://accountingseekho.com/
2	https://www.testpreptraining.com/business-communications-practice-exam-questions
3	https://bachelors.online.nmims.edu/degree-programs

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	3	2	3	2	2	2	2	2	2	2
CO2	3	3	2	3	2	2	2	3	2	2	2
CO3	3	3	2	3	2	2	2	2	2	2	2
CO4	3	3	2	3	2	2	2	2	2	2	2
CO5	3	3	2	3	2	2	2	2	2	2	2
TOTAL	15	15	15	15	10	10	10	11	10	10	10
AVERAGE	3	3	3	3	2	2	2	2.2	2	2	2

3 – Strong, 2- Medium, 1- Low

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – I
FOUNDATION COURSE – PROFESSIONAL ETHICS

(Common to BCom-Gen., BM, CA, MM & ISM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
144B1A	2				2	2	40	60	100
Unit	Contents								No. of Hrs
I	Concept and Theories of Business Ethics: Definition of Ethics – Personal Ethics and Business Ethics – Morality and Law – How are moral standards are formed? - Religion and Morality – Morality, Etiquette and - Professional Codes – Indian Ethical Traditions.								6
II	Business Ethics: Principles of Personal Ethics – Principles of Professional Ethics – Evaluation of Ethics over the Years – Honesty, Integrity and Transparency – Distinction between Values and Ethics – Roots of Unethical Behaviour – Ethical Decision-making.								6
III	Ethical Dilemmas, Sources and their Resolutions: What is an Ethical Dilemma? – Sources of Ethical Behaviour – Code of Personal Ethics for Employees – How to resolve an Ethical problem? – How to resolve Ethical Dilemmas?								6
IV	Ethical Decision-making in Business: Ethical Models that guide Decision-making – Which approach to use? – Ethical Decision-making with cross-holder Conflicts and Competition – Applying Moral Philosophy to Ethical Decision-making – Kohlberg’s Model of Cognitive Moral Development – Influences on Ethical Decision-making – Personal values and Ethical Decision-making.								6
V	Human Values for Indian Managers: Lessons from Ancient Indian Education System – The Law of Karma – Quality of Work Life – Ethics of Vivekananda, Gandihiji, Aurobindo and Tagore.								6
Total								30	
Textbooks									
1	Tom L. Beauchamp and Norman E. Bowie, “Ethical Theory and Business”, Prentice Hall, New Jersey								
2	Manual Vela Squez, “Business Ethics Concepts and Cases”, Prentice Hall, New Jersey								
3	Kenneth Blanchard and Norman Vincent Peale, “The Power of Ethical Management”, New York, William Morrow & Co								
4	Dr.S.S.Khanka, “Business Ethics and Corporate Governance”,S Chand and Company Ltd,NewDelhi.								
5	R.S.Naagarazan, “A Textbook on Professional Ethics and Human Values”, New Age International(P) Limited.								
6	A.C.Fernando, “Business Ethics and Corporate Governance”, Pearson.								
7	A.C.Fernando,K.P.Muraleedharan, E.K.Satheesh, “Business Ethics - An Indian Perspective”,Pearson India Education Service Pvt Ltd.								

**சென்னைப் பல்கலைக்கழகம்
University of Madras**

Part-IV

அடிப்படைத் தமிழ் - பாடத்திட்டம்

Basic Tamil - Syllabus

2 பருவங்கள் (முதல் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பருவம் - I (Semester - I)
அடிப்படைத் தமிழ் - I (Basic Tamil - I)

Course Code	Course Name	Category	L	T	P	S	Credit	Ins. Hours	Marks		
									CIA	External	Total
100S1A	அடிப்படைத் தமிழ் - I Basic Tamil - I	Supportive	2		-	-	2	2	25	75	100
Pre requisite	- தமிழ் கற்கும் ஆர்வம்.									SV 2023	
Learning Objectives - கற்றல் நோக்கங்கள்											
<ul style="list-style-type: none"> பிறமொழி மாணவர்களுக்குத் தமிழ்மொழி பயிற்றுவித்தல். தமிழ் எழுத்துகளின் வரிவடிவங்களை அறிவதோடு உச்சரிக்கவும் எழுதவும் பயிற்றுவித்தல். கற்றுக்கொண்ட சொற்களைக் கொண்டு தொடர்களை அமைத்துப் பேசக் கற்றுக்கொள்ளச் செய்தல். தமிழ்பேசும் மக்களிடையே அவர்கள் கலந்துபழகி, தங்கள் வாழ்வைச் சிறப்பாக நடத்தத் தேவையான மொழிவளத்தைப் பெறச் செய்தல். 											
Expected Course Outcomes - எதிர்பார்க்கப்படும் கற்றல் அடைவுகள்											
On the successful completion of the course, students will be able to இப் பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்.											
CO 1	தமிழ் உயிரெழுத்து வடிவங்களையும் மெய்யெழுத்து வடிவங்களையும் அறிந்துகொள்வர்.								K1,K2		
CO 2	உயிர், மெய், உயிர்மெய்த் துணைக் குறியீடுகளை அறிந்து அவற்றை எழுதும் திறன் பெறுவர்.								K2		
CO 3	ஒரு எழுத்துக்கு ஒரு ஒலி, ஒரு ஒலிக்கு ஒரு எழுத்து என்ற தமிழின் உச்சரிப்பு - வரிவடிவத் தொடர்பை உணர்வர்.								K3,K4		
CO 4	சில அடிப்படையான மொழி இலக்கண விதிகளை அறிந்து பயன்படுத்துவர்.								K3,K5		
CO 5	தமிழ்நாட்டுச் சூழலில் அன்றாடத் தேவைகளை நிறைவேற்றிக்கொள்ள ஏற்ற மொழிப் பயன்பாடுகளை அறிவர்.								K4,K6		
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
Unit - I	உயிரெழுத்துகள், மெய்யெழுத்துகள், உயிர்மெய் எழுத்துகள்										
	உயிர், மெய், உயிர்மெய்த் துணைக் குறியீடுகள், குறில்-நெடில், வல்லினம்-மெல்லினம்-இடையினம் - எழுத்துகளின் ஒலிப்பு முறையையும் எழுதும் முறையையும் கற்றல்.										
Unit - II	ஒரெழுத்து ஒருமொழியும் இன்றியமையாத பெர்றசொற்களும்										
	ஒரெழுத்துச் சொற்கள் - பல எழுத்துச் சொற்கள் - சொற்பொருள் அறிதல் - நாள், மாதம், எண் பெயர்கள் அறிதல் - பருவங்கள் அறிதல் - விலங்குகள், தாவரங்கள், உடல் உறுப்புகள், உறவுப் பெயர்கள், ஊர்ப் பெயர்கள், போன்றவற்றை அறிதல்.										
Unit - III	சொல் வகைகளும் சொற்பயன்பாடும்										
	எண் அடை, பெயரடை, வினையடை, இடைச்சொற்கள் இணைப்பு, வேற்றுமை உருபு இணைப்பு போன்ற மொழி விதிகளைக் கற்பித்தல்.										
Unit - IV	பிழையின்றிப் பேசுதலும் எழுதுதலும்										
	திணை-பால்-எண்-இடம்-காலம் ஆகியவற்றை அறிதல். பொதுவாக இவற்றில் ஏற்படும் பிழைகளை உணர்த்திச் சரிசெய்தல்.										

Unit - V	மொழிப் பயன்பாட்டு பயிற்சி
	<ul style="list-style-type: none"> • ஆர்வமுட்டும் நிகழ்ச்சி அல்லது சிறிய கதையைச் சொல்லச் செய்தல் / படிக்கச் செய்தல். • சூழல்சார் (கல்லூரி, நூலகம், உணவகம், பேருந்து-இரயில்-விமான நிலையங்கள், அங்காடிகள்) உரையாடல்களை மாணவர்களிடையே நிகழ்த்துதல். • கதையினைச் சொல்லச் சொல்ல எழுதச் சொல்லுதல். • திரைப்படம் அல்லது திரைப்படப் பாடல் குறித்து மாணவர்களிடையே குழுக் கலந்துரையாடல் செய்யச் சொல்லல்.
Text book (s)	
•	அடிப்படைத் தமிழ்-1 (Basic Tamil-I)
Reference Books / Websites	
•	தமிழில் நாமும் தவறில்லாமல் எழுதலாம் - பொற்கோ, பாரி நிலையம், சென்னை, 2003.
•	www.tamilvu.org/ta/content/சான்றிதழ்
•	www.thamizham.net/kal/ttenglish/cards32-u8.htm
•	www.thamizham.net/kal/ttenglish/index-u8.htm
•	www.ilearntamil.com
•	www.wikihow.com/Learn-Tamil
•	www.ilovelanguages.org/tamil.php
•	www.ling-app.com/learn-tamil
•	www.ilearntamilnow.com
•	www.17-minute-languages.com/en/learn-tamil
•	www.hindustanitongue.com/learn-tamil
•	www.duolingo.com/course/ta/en/Learn-Tamil
•	www.mylanguages.org/learn_tamil.php
•	www.learn101.org/tamil.php
•	www.goethe-verlag.com/book2/EN/ENTA/ENTA002.HTM
•	www.karky.in/payilcourses/index.html
•	www.tamilvu.org/ta/பயணியர்-தமிழ்
•	www.languagetrainers.com/blog/tamil-words/
•	www.thamizham.net/kal/tamil.htm
•	www.worldtamilacademy.com
•	www.outsourcingtranslation.com/resources/phrases/tamil-sentences.php
•	www.ling-app.com/ta/basic-words-in-tamil/
•	www.thirutamil.com/article/20-easy-thirukkural-in-tamil/
•	www.chennaiibrary.com/avvai/kondraivendan.html
•	www.tamilvu.org/ta/content/புதிய-பாடத்திட்டம்-2022
•	www.tamilvu.org/ta/content/மின்-கற்றலுக்கான-இணையத்தளம்
•	www.ling-app.com/ta/tamil-culture
•	www.caleidoscope.in/art-culture/tamil-nadu-culture-3

Apps

- www.kaniyantamil.com/best-mobile-apps-tamil-learning/
- Tamil 101 - Learn to Write
- <https://payil.app/tva/ta/>
- <https://tamil-101.en.aptoide.com/app>
- Ling - Learn Tamil Language
- Tamil by Nemo
- Learn Tamil Quickly

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2
CLO 1	3	2	3	2	2	3	2	2	2	2	3	3
CLO 2	2	2	2	3	3	2	2	3	3	2	2	2
CLO 3	3	3	3	2	2	3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3	2	2	2	2	3	2
CLO 5	2	2	3	3	2	2	3	3	2	3	3	2

Strong - 3, Medium - 2, Low - 1

**சென்னைப் பல்கலைக்கழகம்
University of Madras**

Part-IV

வளர்நிலைத் தமிழ் - பாடத்திட்டம்

Advanced Tamil - Syllabus

2 பருவங்கள் (முதல் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பருவம் - 1 (Semester - 1)
வளர்நிலைத் தமிழ் - I (Advanced Tamil - I)

Course Code	Course Name	Category	L	T	P	S	Credit	Ins. Hours	Marks		
									CIA	External	Total
100S1B	வளர்நிலைத் தமிழ் - I Advanced Tamil - I	Supportive	2	-	-	-	2	2	25	75	100
Pre-requisite	பத்தாம் வகுப்பு வரை தமிழை மொழிப்பாடமாகப் படித்திருக்க வேண்டும்.										SV 2023
Learning Objectives - கற்றல் நோக்கங்கள்											
<ul style="list-style-type: none"> இக்கால இலக்கியங்களில் இன்றியமையாத சில வகைமைகளை மாணவர்கள் அறியுமாறு செய்தல். அழியும் நிலையில் உள்ள நாட்டுப்புறப் பாடல்கள் குறித்த விழிப்புணர்வை ஏற்படுத்துதல். உரைநடை வடிவத்தின் குறிப்பிடத்தக்க கூறான கட்டுரை இலக்கியம் பற்றியும் அதன் சிறப்புகள் குறித்தும் அறியச் செய்தல். தம் உள்ள கருத்துகளை நடப்பு இலக்கிய வடிவங்களைப் பயன்படுத்திச் சமூகத்துக்குப் படைத்தளிக்கத் தூண்டுதல். மொழிப் பிழைகள் நேராமல் தவிர்த்து , பல்வகை ஊடகங்களிலும் வேலை வாய்ப்பு பெற ஊக்கமளித்தல். 											
Expected Course Outcomes - எதிர்பார்க்கப்படும் கற்றல் அடைவுகள்											
On the successful completion of the course, students will be able to											
இப் பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்											
CO 1	சமகால இலக்கியங்களின் நோக்குகள்- போக்குகள் குறித்து மாணவர்கள் அறிந்துகொள்வர்.										K2
CO 2	நாட்டுப்புற மக்களின் வாழ்வியல் , அறிவாற்றல், இன்றைய நிலை ஆகியவை குறித்துச் சிந்திப்பர்.										K1,K2
CO 3	தங்கள் கற்பனை வளத்தை மாணவர்கள் பெருக்கிக் கொள்வர்.										K2,K4,K6
CO 4	மொழியில் பிழைகள் நேரா வண்ணம் எழுதக் கற்றுக் கொள்வதோடு , திறனாய்வு செய்யும் ஆற்றல் பெறுவர்.										K5,K4
CO 5	திரைப்படம், சின்னத்திரை, தொலைக்காட்சி உள்ளிட்ட ஊடகங்களில் பாடல், இசை, எழுத்து எனப் பல்வேறு வேலைவாய்ப்புகள் பெறுவர்.										K5,K4,K6
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
Unit - I	நாட்டுப்புறப் பாடலும் கவிதையும்										
	<ol style="list-style-type: none"> 1. கி.வ.ஜா.வின் மலையருவி அல்லது ஏதேனும் ஒரு நாட்டுப்புறத் தொகுப்பிலிருந்து தேர்ந்தெடுத்துத் தாலாட்டுப் பாடல், சிறுவர் விளையாட்டுப் பாடல், தொழில் பாடல், ஒப்பாரிப் பாடல் ஆகியவற்றை மாணவர்களுக்கு அறிமுகப்படுத்துதல். 2. தமிழ்த்தாய் வாழ்த்து முதல் பாடல் மட்டும். 3. பாரதியாரின் “செந்தமிழ் நாடென்னும் போதினிலே” பாடல். 										
Unit - II	புதுக்கவிதையும் சிறுகதையும்										
	<ol style="list-style-type: none"> 1. “நிலத்தை ஜெயித்த விதை” - வைரமுத்து 2. “தீக்குச்சி” (பித்தன் தொகுப்பு) - அப்துல் ரஹ்மான் 3. “கட்டை விரல்” - கா.ந. அண்ணாதுரை 4. “சனிக்கிழமை” (காகித உறவு தொகுப்பு) - சு.சமுத்திரம் 										

Unit - III	கட்டுரையும் குறிப்புகளைக்கொண்டு கட்டுரை எழுதுதலும்											
	1. மு.வ.வின் “நல்வாழ்வு” தொகுப்பிலிருந்து ஏதேனும் ஒரு கட்டுரை. 2. குறிப்புகளைக் கொடுத்துக் கட்டுரை எழுதச் செய்தல்.											
Unit - IV	ம் நேர்காணலும் திறனாய்வு											
	இலக்கியநயம் பாராட்டுதல், நூல் திறனாய்வு, திரைப்படத் திறனாய்வு. நேர்காணல்											
Unit - V	மொழிப் பயிற்சி											
	1. திணை, பால், எண், இடப் பயன்பாடு அறிதல். 2. பொருந்திய சொல் தருதல். 3. பிழை நீக்கி எழுதுதல்.											
Text book (s)												
•												
Reference Books / Websites												
•												
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2
CLO 1	3	2	3	2	2	3	2	2	2	2	3	3
CLO 2	2	2	2	3	3	2	2	3	3	2	2	2
CLO 3	3	3	3	2	2	3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3	2	2	2	2	3	2
CLO 5	2	2	3	3	2	2	3	3	2	3	3	2
Strong - 3, Medium - 2, Low - 1												

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 SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – I
SEC – 1 MS OFFICE FOR COMMERCE (Practical)

(Common to BCom-Gen., BM, CA, MM & ISM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
144S1A			2		2	2	40	60	100
Unit	Contents								No. of Hours
I	Introduction to MS Word & Commonly used features Introduction to Word processing -Word processor / Editor - File Extension - DOCx, DOTx - Application / Document area Title Bar, Menu Bar, Ribbon, Icons, Status Bar, Scroll Bar - Page Layout - Page Size (Letter / A4) - Orientation (Landscape / Portrait) - Margin (Top, Left, Bottom, Right) -Navigation(Arrow keys, Ctrl + Arrow keys, Home, End, Page UP/ Page Down) - Selection - Using Shift + Navigation Fonts / Superscript / Subscript - Show / Hide - Displays non printing characters (Space / TAB / Enter) - Change Case - Bullets / Numbering - Format Painter – Clipboard - Find / Replace Screen shot - Prnt SCR / Alt + PrntScr – Indent - Line and Para spacing - Tab Stop - Text to Table - Table to Text								6
II	Insert Tab & Mail Merge Insert Tab - Picture (Styles, Border, Effects, Warp Text, Align, Rotate, Flip, Crop) - Water Mark - Shapes (Group, Ungroup, Bring to Front, Send to Back, Format shape) – Hyperlink – Bookmark - Text Box - Word Art Tables - Rows , Columns, Cell - Merge Cell - Split Cell TOC - Update entire - Header / Footer - Cover Page - Break - Section Break - Spell Check - ABC / F7 - Word Count Working with Mail Merge								6
III	Introduction to MS Powerpoint Creating Presentation - File Extension - PPTx, PPSx - Slides and Layouts, Apply Background - Title Bar, Menu Bar, Ribbon, Icons, Status Bar, Scroll Bar - View - Slide Master Insert Logo - to display in all slides - Change Text color - to maintain consistency in all slides Slideshow - F5 / Shift F5 New Slide - Ctrl + M Animation Effects - Apply in objects within the Slide Transition Effect - Apply between slides Rehearse Timing - Set timing to each slide Loop until ESC - After reaching LAST slide, display again from 1st slide. SaveAs - PPSx - PowerPoint Show SlideShow - Use Pen / Highlighter Paste the Chart from Excel - Data linked to Excel source Insert Chart within PowerPoint - Data linked internally								6

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IV	<p>Introduction to MS Excel & Using Formulas</p> <p>Working with Excel Opening a Workbook - Understanding the Display Screen Working with the Ribbon - Exploring the File Tab - Working with the Quick Access Toolbar - Working with the Status Bar- Switching Between Opened Workbooks Entering Data - Moving the Cell Pointer - Selecting a Range of Cells - Creating a New Workbook - Inserting, Renaming, and Deleting Worksheets - Entering Constant Values - Using Auto Fill to Enter Data - Saving a Workbook - Editing Cell Contents Clearing Cell Contents - Insert / Edit Comments - Working with Undo and Redo - Closing a Workbook Using Formulas Entering Formulas with Addressing Methods (Relative / Mixed / Absolute) - Using Auto Fill with Formulas - Using the Sum, Average, Max, Min, Count Functions - Using IF and NestedIf Function - Using Text Functions (Len, Trim, Left, Right, Mid, Find, Replace, Upper, Lower, Proper) - Using Date Functions (Today, Now, Day, Month, Year) - Using Lookup Functions (Vlookup, Hlookup) - Using Formula Error Checking - Cutting / Copying and Pasting Constant Values and Formulas - Copy / Pasting using Transpose option - Using Format Painter</p>	6
V	<p>Working on multiple Worksheets & Working with huge Datasets</p> <p>Formatting Worksheets - Formatting Numbers - Changing the Font Format - Aligning Cell Contents - Merging Cells Adding Borders - Applying Cell Styles - Modifying Columns and Rows - Changing Column Width - Changing Row Height Inserting and Deleting Columns or Rows - Hiding Columns or Rows - Editing Workbooks - Working with AutoCorrect Checking Spelling - Using Find and Replace - Using Hyperlinks (Internal / External) Working with huge Dataset Using multilevel Sort - Using Filters - Fetching Unique Records Finding Duplicates - Applying Conditional Formatting Rules Applying Freeze Panes - Using Pivot Table (Layout & Format) Working with Charts Pie / Bar / Column / Line Charts - Titles / Legends / Data labels Copy / Pasting in Word / PowerPoint Printing Worksheets Using Print Preview - Working with Print Settings - Using Page Setup Tools - Working in Page Layout View - Creating a Header and Footer - Using Page Break Preview - Printing a Worksheet Exiting Excel</p>	6
Total		30

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Reference Books	
1	Hart-Davis, G., Kettell, J. A., Simmons, C. (2003). Microsoft Office 2003: The Complete Reference. United Kingdom: McGraw-Hill/Osborne.
2	Lambert, J., Frye, C. (2018). Microsoft Office 2019 Step by Step. United States: Pearson Education.
3	Lambert, J., Cox, J. (2007). Microsoft Office Word 2007 Step by Step. United States: Microsoft Press.
4	Richardson, T., Held, B., Moriarty, B. (2019). Microsoft Excel Functions and Formulas with Excel 2019/Office 365. United States: Mercury Learning and Information
5	Lalwani, L. (2019). Excel 2019 All-in-One: Master the New Features of Excel 2019 / Office 365. India: BPB Publications.
6	Weverka, P. (2010). PowerPoint 2010 All-in-One For Dummies. Germany: Wiley.
Web Resources	
1	Ms Word tutorial: https://youtu.be/S-nHYzK-BVg
2	Ms PowerPoint: https://youtu.be/XF34-Wu6qWU
3	Mail Merge material: https://support.microsoft.com/en-us/office/use-mail-merge-for-bulk-email-letters-labels-and-envelopes-f488ed5b-b849-4c11-9cff-932c49474705
4	Ms Excel functions: https://youtu.be/ShBTJrdioLo
5	Materials : https://support.microsoft.com/en-us/training

சென்னைப் பல்கலைக்கழகம்
University of Madras

Part-I

பொதுத் தமிழ் - பாடத்திட்டம்

General Tamil - Syllabus

4 பருவங்கள் (இரண்டாம் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பொதுத்தமிழ்- 2
தமிழ் இலக்கிய வரலாறு -2
முதலாம் ஆண்டு – இரண்டாம் பருவம்

Course Code	Course Name	Category	L	T	P	S	Credits	Ins.Hrs	CIA	Externa	Total
100L2AU	பொதுத்தமிழ் -2 தமிழ் இலக்கிய வரலாறு -2	Supportive	Y	-	-	-	3	6	25	75	100

Learning Objectives

- முதலாமாண்டுப் பட்ட வகுப்பு மாணவர்களுக்குத் தமிழ் மொழி இலக்கியங்களை அறிமுகம் செய்தல்
- தமிழ் இலக்கியப் போக்குகளையும், இலக்கணங்களையும் மாணவர் அறியுமாறு செய்து அவர்களின் படைப்பாற்றலைத் தூண்டுதல்
- தமிழ் இலக்கியம் சார்ந்த போட்டித் தேர்வுகளுக்கு ஏற்ப கற்பித்தல் நடைமுறைகளை மேற்கொள்ளுதல்

Expected Course Outcomes

On the Successful completion of the Course, Students will be able to

இப்பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்

CO 1	சிற்றிலக்கியங்களின்வழி இலக்கியச் சுவையினையும் பண்பாட்டு அறிவினையும் பெறுவர்	K4
CO 2	புதுக்கவிதை வரலாற்றினை அறிந்து கொள்வர்	K5, K6
CO 3	திராவிட இயக்க இலக்கியங்களைக் கற்பதன் மூலம் மொழி உணர்வு , இன உணர்வு, சமத்துவம் சார்ந்த சிந்தனைகளைப் பெறுவர்	K3
CO 4	தமிழ்மொழியைப் பிழையின்றி எழுதவும், புதிய கலைச்சொற்களை உருவாக்கவும் அறிந்து கொள்வர்	K3
CO 5	போட்டித் தேர்வுகளில் வெற்றி பெறுவதற்குத் தமிழ்ப் பாடத்தினைப் பயன்கொள்ளும் வகையில் பயிற்சி பெறுவர்.	K2

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

அலகு-1 தமிழ் இலக்கிய வரலாறு அறிமுகம்.

1. சிற்றிலக்கியம்; குறவஞ்சி, கலம்பகம், உலா, பரணி, பள்ளு, பிள்ளைத்தமிழ், தூது, அந்தாதி.
2. தனிப்பாடல் அறிமுகம்
3. இக்கால இலக்கியம் ;கவிதை, சிறுகதை,நாடகம், உரைநடை. , திராவிட இயக்கம் வளர்த்த தமிழ்.

அலகு-2 சிற்றிலக்கியக்கமும்,தனிப்பாடலும்

சிற்றிலக்கியம்;

- கலிங்கத்து பரணி- விருந்தினரும் வறியவரு நெருங்கி யுண்ணரும் - முதல் - கேட்பாரைக் காண்மின் காண்மின் - வரை
- திருக்குற்றாலக் குறவஞ்சி - வானரங்கள் கனிகொடுத்து
- முக்கூடற் பள்ளு - ஆற்று வெள்ளம் நாளை வரத்
- அபிராமி அந்தாதி- கலையாத கல்வியும் குறையாத வயதும் (பதினாறு செல்வங்கள்)
- திருவரங்கக் கலம்பகம் - மறம் -பிள்ளைப் பெருமாள் ஐயங்கார்-பேசுவந்த தூத செல்லரித்த ஓலை செல்லுமோ
- தமிழ்விடு தூது முதல் பத்து கண்ணிகள்

தனிப்பாடல்;

- வான்குருவி யின்கூடு -ஒளவையார்
- ஆமணக்குக்கும் யானைக்கும் சிலேடை ;முத்திருக்கும் கொம்பசைக்கும் மூரித்தண்டே - காளமேகப் புலவர்
- இம்பர் வான் எல்லை இராமனையே பாடி -வீரராகவர்
- நாராய் நாராய் -சத்தி முத்தப் புலவர்

அலகு-3

இக்கால இலக்கியம்- 1

1. பாரதியார் பாரத சமுதாயம் வாழ்கவே
2. பாரதிதாசன் - சிறுத்தையே வெளியில் வா
3. நாமக்கல் கவிஞர்-கத்தியின்றி
4. தமிழ் ஒளி - மீன்கள் (அந்தி நிலா பார்க்க வா)
5. ஈரோடு தமிழன்பன் - எட்டாவது சீர் (வணக்கம் வள்ளுவ)

சிறுகதைகள், _

1. புதுமைப்பித்தன் - கடிதம்
2. ஜெயகாந்தன் -வாய்ச் சொற்கள் (மாலை மயக்கம் தொகுப்பு)
3. ஆர். சூடாமணி - அந்நியர்கள்

உரைநடை ;

1. மு வ கடிதங்கள் - தம்பிக்கு நூலில் முதல் இரண்டு கடிதங்கள்

அலகு-4

இக்கால இலக்கியம்- 2

1. தந்தை பெரியார் - திருக்குறள்(மாநாட்டு) உரை
2. பேரறிஞர் அண்ணா - இரண்டாம் உலகத் தமிழ் மாநாட்டு உரை
3. கலைஞர் மு. கருணாநிதி - தொல்காப்பிய பூங்கா -எழுத்து -முதல் நூற்பா கட்டுரை

நாடகம் / திரைத்தமிழ் :

1. வேலைக்காரி -திரைப்படம்
2. ராஜா ராணி -சாக்ரடீஸ் -ஓரங்க நாடகம்

இதழியல் தமிழ் ;

முரசொலி கடிதம்

1. செம்மொழி வரலாற்றில் சில செப்பேடுகள்

அலகு-5

மொழிப் பயிற்சி

சொல் வேறுபாடு / பிழை தவிர்த்தல்

- வாசிப்பது – வாசிப்பவர்
- சுவர்- சுவரில்
- வயிறு - வயிற்றில்
- கோயில்- கோவில்
- கறுப்பு – கருப்பு
- இயக்குநர்-இயக்குனர்
- சில்லறை-சில்லரை
- முறித்தல் – முரித்தல்
- மனம்-மனசு- மனது
- அருகில்-அருகாமையில்
- அக்கரை- அக்கறை
- மங்கலம்- மங்களம்.

பயிற்சி :

- பிழையான சொற்களை ஒரு பத்தியில் கொடுத்து அந்தப் பிழையான சொற்களைச் சரியாக எழுதச் செய்தல்
- சிறிய பத்தி ஒன்றை ஆங்கிலத்தில் கொடுத்து அதனைத் தமிழில் மொழிபெயர்க்க வைத்தல்.

Text books

- .

Reference Books

- மு. வரதராசன், தமிழ் இலக்கிய வரலாறு, சாகித்ய அக்காதெமி, புதுடெல்லி.
- மது. ச. விமலானந்தன், தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை.
- தமிழண்ணல், புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை.
- தமிழ் இலக்கிய வரலாறு –முனைவர்.சிற்பி பாலசுப்ரமணியம், முனைவர்.சொ.சேதுபதி
- புதிய தமிழ் இலக்கிய வரலாறு– முனைவர்.சிற்பி பாலசுப்ரமணியம்,நீல.பத்மநாபன்
- தமிழ் இலக்கிய வரலாறு - டாக்டர்.அ.கா.பெருமாள்
- தமிழ் இலக்கிய வரலாறு –முனைவர். ப.ச.ஏசுதாசன்
- தமிழ் இலக்கிய வரலாறு - ஸ்ரீ குமார்
- வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு–பாக்கியமேரி
- தமிழ் பயிற்றும் முறை, பேராசிரியர் ந. சுப்புரெட்டியார் - மணிவாசகர் பதிப்பகம், சிதம்பரம்

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

Web Sources

- <https://www.chennailibrary.com/>
- <https://www.sirukathaigal.com>
- <https://www.tamilvirtualuniversity.org>
- <https://www.noolulagam.com>
- <https://www.katuraitamilblogspot.com>

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2	1.
CLO1	3	2	3	3	3	2	2	2	3	2	3	2	
CLO2	3	3	2	2	2	3	2	3	3	2	2	2	
CLO3	3	2	3	3	2	2	2	3	2	3	3	2	
CLO4		3	3	2	2	2	3	2	3	2	3	3	
CLO5	3	3	2	2	2	3	3	2	2	2	3	3	

Strong -3,Medium-2,Low-1

UNIVERSITY OF MADRAS
UG & 5 YR INTEGRATED DEGREE – FOUNDATION COURSE
EXISTING SYLLABUS (22-23) FOLLOWED FOR THE ACADEMIC YEAR 2023-2024

FOUNDATION COURSE: PART-I HINDI PAPER-II

100L2E

Inst.Hrs. : 6
Credits : 3

Year : I
Semester : II

Paper – II- ONE ACT PLAY, SHORT STORY & TRANSLATION		
Duration:	1 Semester	
Programme Outcomes:	<ol style="list-style-type: none"> 1. Identify the features, elements of literary forms i.e. Drama, one act play, Novel and Short Stories, techniques of Translation 2. Understand the Ideology, message and aims of the literary works and writers 3. Obtain the knowledge of method of critical study of Literary works. 4. Obtain the skills of summarise, interpretation of contexts, and practice of translation 5. Employ the knowledge of translation and language and professional skills. 	
Programme Specific Outcomes:	<ol style="list-style-type: none"> 1. Basic knowledge for higher studies 2. Basic Knowledge of Hindi literature and its trends 3. Language skills spoken and writing skills 4. Basic idea of critical and analytical study of literature. 5. Obtains knowledge of Translation of different subjects 	
Course Objectives	1. Identifies the writers, theme and aims of literary works	K1
	2. Understand and summarise the theme of one act plays and short stories and their techniques	K2
	3. Explains the methods and techniques of Translation of different fields	K2
	4. Evaluate the theme and artistic skills of One Act Plays and short stories and writers	K5
	5. Conceive the basic knowledge of literary themes and translation	K6
Pre-requisites, if any:	Basic Knowledge of Hindi Fiction and Translation	
UNITS		
I	<ol style="list-style-type: none"> 1. Auranzeb ki Aakhiri Raat 2. Mukthidhan 3. Practice of Annotation Writing 4. Practice of Summary and Literary evaluation Writing 	
II	<ol style="list-style-type: none"> 1. Laksmi ka Swagat 2. Mithayeewala 3. Practice of Summary and Literary evaluation Writing 4. Translation Practice. (English to Hindi) 	

UNIVERSITY OF MADRAS
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 EXISTING SYLLABUS (22-23) FOLLOWED FOR THE ACADEMIC YEAR 2023-2024

III	<ol style="list-style-type: none"> 1. Basant Ritu ka Natak 2. Seb Aur Dev 3. Practice of Summary and Literary evaluation Writing 4. Introduction to Translation Practice
IV	<ol style="list-style-type: none"> 1. Bahut Bada Sawal 2. Vivah ki Teen Kathayen 3. Practice of Summary and Literary evaluation Writing 4. Translation Practice. (English to Hindi)
V	<ol style="list-style-type: none"> 1. Translation Practice. (English to Hindi)

Course Outcomes	<ol style="list-style-type: none"> 1. Identifies the nature, features, elements of One Act Plays and Short Stories and skills of Translation 2. Understand the theme, aim of lessons and obtain skills of Evaluation. 3. Evaluate the thought, ideology, expressional and artistic skills of writers and contextual meanings 4. Obtain skills of summarizing, evaluating and critical study 5. Employ the techniques and skills of Literature and Translation.
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Reading List (Print and Online)	<ol style="list-style-type: none"> 1. https://hindisarang.com/hindi-ekaanki-ekaankikar/ 2. https://hi.wikipedia.org/wiki/हिन्दी_कहानी
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Recommended Texts	<ol style="list-style-type: none"> 1. ONE ACT PLAY (Detailed Study): AATH EKANKI Edited By: Devendra Raj Ankur, Mahesh Aanand Vani prakashan, 4695, 21-A Dariyagunj, New Delhi – 110 002 2. SHORT STORIES (Non-Detailed Study): SWARNA MANJARI Edited by: Dr. Chitti. Annapurna, Rajeswari Publications, 21/3, Mothilal Street, (Opp.Ranganathan St.), T.Nagar, Chennai–600017. 3. Prayojan Moolak Hindi : Dr. Syed Rahamathulla, Poornima Prakashan, 4/7 B Begum III Street, Royapettah, Chennai – 14. 4. Anuvad Abhyas Part III : Dakshin Bharat Hindi Prachar Sabha, T. Nagar, Chennai-17.
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Method of Evaluation:

Internal Assessment	End Semester Examination	Total	Grade
25	75	100	

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	M	S	S	S
CO 2	S	S	S	S	L
CO 3	M	S	S	S	L
CO 4	M	S	S	S	L
CO 5	S	S	S	S	S

UNIVERSITY OF MADRAS

FOUNDATION COURSE: FRENCH
SYLLABUS WITH EFFECT FROM 2023-2024

UG & 5 Year PG Integrated – SEMESTER – II

Foundation Course in French: Prescribed Text and Grammar-II

Course Outcomes	<ol style="list-style-type: none"> To ask for and give directions. To give orders or commands using <i>Impératif</i> To narrate events from the past using <i>Passé Composé</i> Cite the ordinal numbers in French Indicate the position of something using prepositions of place 		
Course	Foundation Course in French	Course Code	100L2K
Title of the Course:	Prescribed Text and Grammar-II		
Credits:	3		
Pre-requisites, if any:	-		
Course Objectives	Revise and recall the French sentence structure	K1	
	Enumerate the various grammatical tenses and use them to communicate better in French	K2	
	Summarize and develop ideas from the documents after discussing it in detail	K2 and K3	
	Write and understand dialogues based on the themes done in class	K4	
	Evaluate and comprehend text passages	K5	
Units			
I	Unité 7: C'est où?		
II	Unité 8: N'oubliez pas !		
III	Unité 9: Belle vue sur la mer !		
IV	Unité 10: Quel beau voyage !		
V	Unité 11: Oh ! joli ! Unité 12: Et après ?		
Prescribed Text	Régine Mérieux & Yves Loiseau, Units 7-12 of <i>Latitudes 1</i> (A1 /A2), méthode de français, Didier, 2017 (Indian Edition)		

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	L	M	M	L	S	S	S	M	M	M
CO2	S	M	M	L	M	M	L	S	S	S	S	M	M
CO3	M	S	S	M	S	M	M	S	S	S	M	S	S
CO4	S	S	M	L	S	M	L	S	S	S	S	S	S
CO5	S	S	S	L	M	M	L	S	S	S	M	S	S

S-Strong M-Medium L-Low

UNIVERSITY OF MADRAS

FOUNDATION COURSE: FRENCH
SYLLABUS WITH EFFECT FROM 2023-2024

SEMESTER II

Title of the Paper : Prescribed Text and Grammar-II

Prescribed textbook: Régine Mérieux & Yves Loiseau, **Units 7-12** of *Latitudes 1* (Indian Edition), Paris, Didier, 2017.

Questions not to be asked from the Autoévaluation and Préparation au DELF

Paper setters to strictly adhere to the syllabus and ask questions only from the pages included in the syllabus. Questions should cover the entire syllabus.

QUESTION PAPER PATTERN

Time : 3 Hours

Maximum Marks : 75

Section A (10 x 2 = 20 Marks)

Answer any TEN questions

15 questions to be asked on cultural / civilisational aspects found in the prescribed textbook

Section B (5 x 5 = 25 Marks)

Answer any FIVE questions

8 Grammar exercises to be given from the prescribed textbook

Section C (3 x 10 = 30 Marks)

Answer any THREE

3 must be answered out of 5 topics (1 dialogue writing, 1 letter /email writing, 1 composition, 1 comprehension, 1 translation)

UNIVERSITY OF MADRAS

FOUNDATION COURSE: ENGLISH
SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR - SEMESTER II PAPER II –GENERAL ENGLISH

Subject Code	Category	L	T	P	S	Credits	Inst. Hours	Marks		
								CIA	External	Total
100L2ZU	Part II	Y	Y	-	-	3	6	25	75	100
Learning Objectives										
LO1		To make students realize the importance of resilience								
LO2		To enable them to become good decision makers								
LO3		To enable them to imbibe problem-solving skills								
LO4		To enable them to use tenses appropriately								
LO5		To help them use English effectively at the work place.								
Unit No.	Unit Title & Text						No. of Periods for the Unit			
I	RESILIENCE Poem 1.1 Don't Quit – Edgar A. Guest 1.2 Still Here – Langston Hughes Short Story 1.3 Engine Trouble – R.K. Narayan 1.4 Rip Van Winkle – Washington Irving						20			
II	DECISION MAKING Short Story 2.1 The Scribe – Kristin Hunter 2.2 The Lady or the Tiger - Frank Stockton Poem 2.3 The Road not Taken – Robert Frost 2.4 Snake – D. H Lawrence						20			
III	PROBLEM SOLVING Prose life Story 3.1 How I taught My Grandmother to Read – Sudha Murthy Autobiography 3.3 How frog Went to Heaven – A Tale of Angolo 3.4 Wings of Fire (Chapters 1,2,3) by A.P.J Abdul Kalam						20			

UNIVERSITY OF MADRAS

FOUNDATION COURSE: ENGLISH SYLLABUS WITH EFFECT FROM 2023-2024

IV	Tenses 4.1 Present 4.2 Past 4.3 Future 4.4 Concord	15
V	English in the Workplace 5.1 E-mail – Invitation, Enquiry, Seeking Clarification 5.2 Circular 5.3 Memo 5.4 Minutes of the Meeting	15

Course Outcomes

Course Outcomes	On completion of this course, students will;	
CO1	Realize the importance of resilience	PO1,PO7
CO2	Become good decision-makers	PO1,PO2,PO10
CO3	Imbibe problem-solving skills	PO4,PO6,PO9
CO4	Use tenses appropriately	PO4, PO5,PO6
CO5	Use English effectively at the work place.	PO3,PO8

Text Books (Latest Editions)

References Books

1	Martin Hewings. Advanced English Grammar. Cambridge University Press, 2000
2	SP Bakshi, Richa Sharma. Descriptive English. Arihant Publications (India) Ltd., 2019.
3.	Sheena Cameron, Louise Dempsey. The Reading Book: A Complete Guide to Teaching Reading. S & L. Publishing, 2019.
4	Barbara Sherman. Skimming and Scanning Techniques, Liberty University Press, 2014.
5.	Phil Chambers. Brilliant Speed Reading: Whatever you need to read, however. Pearson, 2013.
6.	Communication Skills : Practical Approach Ed. Shaikh Moula
	Ramendra Kumar. Stories of Resilience, Blue Rose Publications, 2020.

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FOUNDATION COURSE: ENGLISH
SYLLABUS WITH EFFECT FROM 2023-2024

Web Sources

1	Langston Hughes. Still Here https://poetryace.com/im-still-here
2	R. K. Narayan. Engine Trouble http://www.sbioaschooltrichy.org/work/Work/images/new/8e.pdf
3	Washington Irving. Rip Van Winkle https://www.gutenberg.org/files/60976/60976-h/60976-h.htm
4	Frank Stockton. The Lady or the Tiger https://www.gutenberg.org/ebooks/396

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3	3	2	3	2
CO2	2	3	3	3	2	3	3	2	2	2
CO3	3	3	3	2	3	3	3	2	3	2
CO4	3	3	3	3	3	3	3	2	2	2
CO5	3	2	3	3	3	3	3	2	2	3

3 – Strong, 2 – Medium, 1 - Low

Mapping with Programme Specific Outcomes:

CO / PO	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3
CO2	3	3	3	3
CO3	3	3	3	3
CO4	3	3	3	3
CO5	3	3	3	3
Weightage	15	15	15	15
Weighted percentage of Course Contribution toPos	3.0	3.0	3.0	3.0

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER - II

CORE – III: FINANCIAL ACCOUNTING-II

(Common to BCom-Gen., BM, CA, MM, ISM, Co-op. & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
144C2A	5				5	5	25	75	100
Learning Objectives									
LO1	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.								
LO2	To understand the allocation of expenses under departmental accounts								
LO3	To gain an understanding about partnership accounts relating to Admission and retirement								
LO4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm								
LO5	To know the requirements of international accounting standards								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
I	Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit								15
II	Branch and Departmental Accounts Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.								15
III	Partnership Accounts - I Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.								15
IV	Partnership Accounts - II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.								15

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V	Accounting Standards for financial reporting (Theory only) Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.	15
TOTAL		75
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	To evaluate the Hire purchase accounts and Instalment systems	
CO2	To prepare Branch accounts and Departmental Accounts	
CO3	To understand the accounting treatment for admission and retirement in partnership	
CO4	To know Settlement of accounts at the time of dissolution of a firm.	
CO5	To elaborate the role of IFRS	
Textbooks		
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
2	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.	
3	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.	
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.	
5	T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.	
6	Dr. K. Murugadoss, Dr. M. Jaya, Dr. V. Charulatha & Dr. D. Baskar Financial Accounting, Vijay Nicole Imprints Private Limited, Chennai	
Reference Books		
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.	
2	Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.	
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.	
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.	
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.	

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NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAG E	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

3 – Strong, 2- Medium, 1- Low

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – II

CORE – IV: BUSINESS LAW

(Common to BCom-Gen., BM, CA, MM, ISM, Co-op. & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
144C2B	5				5	5	25	75	100
Learning Objectives									
LO1	To know the nature and objectives of Mercantile law								
LO2	To understand the essentials of valid contract								
LO3	To gain knowledge on performance contracts								
LO4	To define the concepts of Bailment and pledge								
LO5	To understand the essentials of contract of sale								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract								15
II	Performance Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract								15
III	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –								15
IV	Bailment and Pledge Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.								15
V	Sale of Goods Act 1930: Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller								15
TOTAL								75	

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Course Outcome	
CO1	Explain the Objectives and significance of Mercantile law
CO2	Understand the clauses and exceptions of Indian Contract Act.
CO3	Explain concepts on performance, breach and discharge of contract.
CO4	Outline the contract of indemnity and guarantee
CO5	Explain the various provisions of Sale of Goods Act 1930
Textbooks	
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal& Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.
Reference Books	
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.cramerz.com www.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	2	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	15	10	10	10	10	10	10	10
AVERAGE	3	2	2.6	3	2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – II

Elective II – Working Capital Management

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
144E2B	4				3	4	25	75	100
Learning Objectives									
LO 1	To explain working capital and interpret the cash conversion cycle								
LO 2	To know whether the company maintain a large size of inventory for efficient and smooth production and sales operations.								
LO 3	To prepare a cash budget and comment on it								
LO 4	To assess the components of credit policy and its evaluation								
LO 5	To explain the inventory management techniques and calculate the Economic Ordering Quantity								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction Working Capital Meaning –Types of Working Capital- Importance of working capital management - Components of Working Capital - Factors Influencing Working Capital Requirements - Estimating Working capital management- Working Capital. Life Cycle - Role of Finance Manager in Working Capital.								12
II	Financing Current Assets Different Approaches to Financing Current Assets- Conservative, Aggressive and Matching approach - Sources of Finance Committees on Working Capital Finance – Working Capital Financing Approach.								12
III	Cash Management Importance - Factors Influencing Cash Balance – Motives of Holding Cash- Determining Optimum Cash Balance – Cash Budgeting - Controlling and Monitoring Collection and Disbursements.- Cash Management Models – Baumol Model and Miller-Orr Model.								12
IV	Receivables Management Overview of Receivables Management – Significance– Elements of Credit Policy - Credit Standards - Credit period - Cash discount and Collection efforts - Credit Evaluation - Control of Receivables.								12
V	Inventory Management Components of Inventory- Benefits of Holding Inventory- Importance of Inventory Management -Techniques for Managing Inventory - Economic Order Quantity (EOQ) - Stock levels - Analysis of Investment in Inventory - Selective Inventory Control - ABC, VED and FSN Analysis.								12
TOTAL								60	
THEORY 40% & PROBLEMS 60%									

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CO	Course Outcomes
CO1	Construct the factors influencing working capital requirements and estimate it
CO2	Classify the approaches to financing Currents Assets
CO3	Determine the importance of cash management and cash budgeting
CO4	Formulate the receivables management and credit policy evaluation
CO5	Discuss about the Techniques of inventory management, EOQ, ABC, VED, and FSN Analysis
Textbooks	
1	V.K.Bhalla, Working Capital Management, S Chand, New Delhi
2	Dr. Periyaswamy, Working Capital Management, Himalaya Publishing House, Mumbai
3	Dr. R.P.Rustagi, Working Capital Management, Taxmann's, New Delhi
4	Dr. A Murthy, Working Capital Management, Margham Publications, Chennai
Reference Books	
1	James S Sagner, Working Capital Management, Application and Cases, Wiley, New Jersey
2	Dr. S P Gupta, Management of Working Capital, SahityaBhavan Publication, Agra
3	M. K. Rastogi, Working Capital Management, Laxmi Publication, Chennai
4	Hrishikes Bhattacharya, Working Capital Management, PHI Publication, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://onlinecourses.nptel.ac.in
2	https://www.iifl.com
3	http://ebooks.lpude.in

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MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	1	3	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	11	15	10	13	10	10	10	15	10	10
AVERAGE	3	2.2	3	2	2.6	2	2	2	3	2	2

3-Strong, 2-Medium , 1- Low

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – II

SEC – 2 ACCOUNTING USING EXCEL – PRACTICAL

(Common to BCom-Gen., BM & MM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
144S2A			2		2	2	40	60	100
Unit	Contents							No. of Hours	
I	<p>Using Financial Functions (Part 1) ACCRINT function - Returns the accrued interest for a security that pays periodic interest ACCRINTM function - Returns the accrued interest for a security that pays interest at maturity AMORDEGRC function - Returns the depreciation for each accounting period by using a depreciation coefficient AMORLINC function - Returns the depreciation for each accounting period COUPDAYBS function - Returns the number of days from the beginning of the coupon period to the settlement date COUPDAYS function - Returns the number of days in the coupon period that contains the settlement date COUPDAYSNCF function - Returns the number of days from the settlement date to the next coupon date COUPNCF function - Returns the next coupon date after the settlement date COUPNUM function - Returns the number of coupons payable between the settlement date and maturity date COUPPCD function - Returns the previous coupon date before the settlement date CUMIPMT function - Returns the cumulative interest paid between two periods CUMPRINC function - Returns the cumulative principal paid on a loan between two periods</p>							6	

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II	<p>Using Financial Functions (Part 2)</p> <p>DB function - Returns the depreciation of an asset for a specified period by using the fixed-declining balance method</p> <p>DDB function - Returns the depreciation of an asset for a specified period by using the double-declining balance method or some other method that you specify</p> <p>DISC function - Returns the discount rate for a security</p> <p>DOLLARDE function - Converts a dollar price, expressed as a fraction, into a dollar price, expressed as a decimal number</p> <p>DOLLARFR function - Converts a dollar price, expressed as a decimal number, into a dollar price, expressed as a fraction</p> <p>DURATION function - Returns the annual duration of a security with periodic interest payments</p> <p>EFFECT function - Returns the effective annual interest rate</p> <p>FV function - Returns the future value of an investment</p> <p>FVSCHEDULE function - Returns the future value of an initial principal after applying a series of compound interest rates</p>	6
III	<p>Using Financial Functions (Part 3)</p> <p>INTRATE function - Returns the interest rate for a fully invested security</p> <p>IPMT function - Returns the interest payment for an investment for a given period</p> <p>IRR function - Returns the internal rate of return for a series of cash flows</p> <p>ISPMT function - Calculates the interest paid during a specific period of an investment</p> <p>MDURATION function - Returns the Macauley modified duration for a security with an assumed par value of \$100</p> <p>MIRR function - Returns the internal rate of return where positive and negative cash flows are financed at different rates</p> <p>NOMINAL function - Returns the annual nominal interest rate</p> <p>NPER function - Returns the number of periods for an investment</p> <p>NPV function - Returns the net present value of an investment based on a series of periodic cash flows and a discount rate</p> <p>ODDFPRICE function - Returns the price per \$100 face value of a security with an odd first period</p> <p>ODDFYIELD function - Returns the yield of a security with an odd first period</p> <p>ODDLPRICE function - Returns the price per \$100 face value of a security with an odd last period</p> <p>ODDLYIELD function - Returns the yield of a security with an odd last period</p>	6

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IV	<p>Using Financial Functions (Part 4) PDURATION function (Excel 2013) - Returns the number of periods required by an investment to reach a specified value PMT function - Returns the periodic payment for an annuity PPMT function - Returns the payment on the principal for an investment for a given period PRICE function - Returns the price per \$100 face value of a security that pays periodic interest PRICEDISC function - Returns the price per \$100 face value of a discounted security PRICEMAT function - Returns the price per \$100 face value of a security that pays interest at maturity PV function - Returns the present value of an investment RATE function - Returns the interest rate per period of an annuity RECEIVED function - Returns the amount received at maturity for a fully invested security RRI function (Excel 2013) - Returns an equivalent interest rate for the growth of an investment</p>	6
V	<p>Using Financial Functions (Part 5) SLN function - Returns the straight-line depreciation of an asset for one period SYD function - Returns the sum-of-years' digits depreciation of an asset for a specified period TBILLEQ function - Returns the bond-equivalent yield for a Treasury bill TBILLPRICE function - Returns the price per \$100 face value for a Treasury bill TBILLYIELD function - Returns the yield for a Treasury bill VDB function - Returns the depreciation of an asset for a specified or partial period by using a declining balance method XIRR function - Returns the internal rate of return for a schedule of cash flows that is not necessarily periodic XNPV function - Returns the net present value for a schedule of cash flows that is not necessarily periodic YIELD function - Returns the yield on a security that pays periodic interest YIELDDISC function - Returns the annual yield for a discounted security; for example, a Treasury bill YIELDMAT function - Returns the annual yield of a security that pays interest at maturity</p>	6
Total		30
Reference Books		

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1	Conrad Carlberg(2011), "Excel for Accountants", Second Edition, CPA911 PUBLISHING.
2	George J. Wright(2023), "EXCEL 2023: The Beginners Guide to Master".
3	L. Murphy Smith, Lawrence C. Smith, and Katherine T. Smith. 2002. "Microsoft Excel for Accounting: Managerial and Cost (1st. ed.)". Prentice Hall Professional Technical Reference.
Web Links	
1. https://www.youtube.com/watch?v=kNaxTNSAtLk 2. https://www.youtube.com/watch?v=RsDFonVtKGM Tutorials : 1. https://www.computertutoring.co.uk/excel-tutorials/accounts-excel/ 2. Udemy : https://www.udemy.com/course/financial-accounting-in-excel-new-business/	

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FIRST YEAR – SEMESTER – II
SEC – 3 RETAIL MANAGEMENT

(Common to BCom-AF, BM & MM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
144S2B	2				2	2	25	75	100
Unit	Contents							No. of Hours	
I	Overview of Retail Introduction to Retail (Barter System to Trading) - Contribution to GDP - Career Opportunities in Retail - Retail & Entrepreneurship - Retail Formats - SMART Goals							6	
II	Retail Marketing Basic Retail Marketing Concepts - Fundamentals of Pricing - Promotion - Omni Channel Retail Marketing & Distribution - Inventory management							6	
III	Retail Store Operations Store Layout & Design - Visual Merchandising - Point of sale – Customer Handling - Basics in Retail Logistics & Supply Chain Management							6	
IV	Customer Value Management Retail Communication - Personality Grooming - Sales Management - Cross Selling & Up-selling - Customer experience and feedback management - WOW factor in Retail Business - Health and Safety at Workplace - Retail KPI - Team Work & Leadership Skills - Ethics in Retail							6	
V	Latest Trend in Retail Business Latest technological developments in retail Sector - Social Media Marketing - Basic Retail Analytics							6	
Total							30		
Reference Books									
1	Retailing Management, Gibson C Vedamani , Jaico Publishing House								
2	Retail Management,,: Suja Nair, Publisher: Himalaya Publishing House								
3	Retailing Management,,: Michael Levy, Barton A Weitz and Ajay Pandit, Tata McGraw Hill Publishing								
4	The Art of Retailing, A J Lamba, Tata McGraw Hill Publishing								
Web Links									
https://www.managementstudyguide.com/retail-management.htm https://www.open.edu/openlearn/money-business/business-strategy-studies/retail-marketing/content-section---references https://www.tutorialspoint.com/retail_management/retail_management_useful_resources.htm https://ebooks.lpude.in/management/mba/term_3/DMGT550_RETAIL_MANAGEMENT.pdf									

**சென்னைப் பல்கலைக்கழகம்
University of Madras**

Part-IV

அடிப்படைத் தமிழ் - பாடத்திட்டம்

Basic Tamil - Syllabus

2 பருவங்கள் (இரண்டாம் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பருவம் - II (Semester - II)
அடிப்படைத் தமிழ் - II (Basic Tamil - II)

Course Code	Course Name	Category	L	T	P	S	Credit	Ins. Hours	Marks		
									CIA	External	Total
100S2A	அடிப்படைத் தமிழ் - II Basic Tamil - II	Supportive	2		-	-	2	2	25	75	100
Pre - requisite	தமிழ் எழுத்துகளை அறிந்திருத்தலோடு தொடக்க நிலையில் பேசவும் எழுதப் படிக்கவும் தெரிந்திருத்தல்.									SV 2023	
Learning Objectives - கற்றல் நோக்கங்கள்											
<ul style="list-style-type: none"> தமிழ்மொழியைத் தொடக்க நிலையில் பேசவும் பிறர் பேசுவதைப் புரிந்துகொள்ளவும் திறன் பெறுதல். தமிழைப் படிக்கவும் எழுதவும் கற்றுக்கொள்ளுதல். பிறமொழி மாணவர்களுக்குத் தமிழ்மொழி யின் சிறப்புகள் , கலை-பண்பாட்டை அறிமுகப்படுத்துதல். தமிழ் இலக்கிய இலக்கண வளங்களின் சிறப்புக ளை அறிதல் . அவற்றுள் சிலவற்றைச் சுவைத்துப் பார்த்தல். தமிழரின் தனித்தன்மைகளை உணரச் செய்தல். 											
Expected Course Outcomes - எதிர்பார்க்கப்படும் கற்றல் அடைவுகள்											
On the successful completion of the course, students will be able to											
இப் பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்											
CO 1	தமிழ்மொழியைப் பேசவும் பிறர் பேசுவதைப் புரிந்துகொள்ளவும் திறன் பெறுதல். தமிழைப் படிக்கவும் எழுதவும் கற்றுக்கொள்வர்.									K1,K2	
CO 2	கடிதம், விண்ணப்பம், நிகழ்ச்சிக் குறிப்புகள் எழுதுதல், தகவல் தொடர்புச் சாதனங்களில் தகவல் எழுதுதல் என அன்றாட வாழ்வில் தமிழ்ப் பயன்பாட்டைக் கற்றுக்கொள்வர்.									K1,K3,K4	
CO 3	தமிழின் இலக்கிய வளத்தோடு தமிழரின் அறக் கோட்பாடுகளையும் தமிழரின் வரலாற்று-பண்பாட்டுச் செழுமையையும் புரிந்துகொள்வர்.									K1,K2,K4	
CO 4	தமிழறிஞர்களையும் படைப்பாளிக ள், அரசியல் தலைவர்கள், சிறந்த ஆளுமைகளைப் பற்றி அறிந்துகொள்வர்.									K4,K5,K6	
CO 5	தமிழர் கலை , பண்பாடு, பழக்கவழங்கங்கள், விளையாட்டுகள், விழாக்கள், தமிழரின் தனித்த அடையாளங்கள், சிறப்புகள் ஆகியவற்றை அறிவதோடு, அவரவர் மண்ணுகுரிய கலைப் பண்பாட்டோடு ஒப்பிட்டுப் புரிந்துகொள்வர்.									K1,K4,K5, K6	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
Unit - I	சொல்லும் பொருளும்										
	<ol style="list-style-type: none"> பெயர்-வேற்றுமை, வினை-காலம், பெயரடை-வினையடை, எதிர்ச்சொற்கள் போன்றவறைக் கொண்டு சிறுசிறு தொடர்கள் பேசவைத்தல், எழுதவைத்தல். பெயர்ப் பலகை, செய்தித்தாள் போன்றவற்றை வாசிக்கவும் பொருள் கூறவும் பயிற்சியளித்தல். உரையாடல் (படங்களைப் பார்த்து, சொற்களைச் சொல்லவைத்தல்/பேசவைத்தல், கேள்விகளுக்குப் பதில் அளித்தல், தலைப்புகள் கொடுத்துப் பேசச் செய்தல். 										

Unit - II	அன்றாட வாழ்வில் தமிழ்ப் பயன்பாடு
	காலைக் கடமைகள், சமையல், உணவுகள், உடல்நலம், வீட்டுப் பொருள்கள், வணிகம், போக்குவரத்து, பயணம் தொடர்பான செயல்பாடுகள் போன்ற அன்றாட நடவடிக்கைகளில் தமிழ்மொழிப் பயன்பாடு.
Unit - III	தமிழ் இலக்கியங்கள் அறிமுகம்
	1. தமிழ் இலக்கியங்கள் அறிமுகம் - இலக்கிய இலக்கண வளங்களின் சிறப்புகள். 2. திருக்குறள், ஆத்திசூடி, சங்க இலக்கியம், திரைப் பாடல்கள், நாட்டுப்புறப் பாடல்கள் போன்றவற்றில் சுவைமிகுந்த பாடல்களை வாசிக்கவைத்தல் பொருளுணர்த்துதல், கற்றவற்றை எழுதச்செய்தல்.
Unit - IV	தமிழ்ப் படைப்பாளர்கள், அறிஞர்கள், ஆளுமைகள், தலைவர்கள்
	1. இலக்கிய-இலக்கணப் படைப்பாளர்கள் (தொல்காப்பியர், திருவள்ளுவர், ஓவையார், கம்பர், பாரதி, பாரதிதாசன், ஜெயகாந்தன், கண்ணதாசன், வைரமுத்து போன்றோர்). 2. அரசியல் தலைவர்கள் (காமராசர், பெரியார், அண்ணா, எம்.ஜி.ஆர். போன்றோர்). 3. திரைப் பிரபலங்கள் (சிவாஜி கணேசன், ரஜினிகாந்த், கமலஹாசன், பாலச்சந்தர், இளையராஜா, சி.பா. பாலசுப்பிரமணியம் போன்றோர்). 4. ஆளுமைகள் (வ.உ. சிதம்பரனார், பாவாணர், அப்துல் கலாம், போன்றோர்). மேற்குறித்தோரை அறிமுகப்படுத்துதல். மாணவர்களைப் பேசவைத்தல் /எழுதவைத்தல்.
Unit - V	தமிழர் கலை, பண்பாடு, பழக்க வழங்கங்கள், விளையாட்டுகள், விழாக்கள்
	1. தமிழரின் தனித்த அடையாளங்களும் சிறப்புகளும். 2. கலைகள் (கட்டடம், சிற்பம், ஓவியம், புழங்குபொருள்கள்). 3. நுண்கலைகள் (சிலம்பம், பட்டிமன்றம், வில்லுப்பாட்டு, ஆட்டம், கூத்து போன்றன). 4. விளையாட்டுகள் (குழந்தைகள், சிறுவர், இளைஞர், ஆண்கள், பெண்கள்). 5. விழாக்கள் (குடும்ப விழாக்கள், கோயில் சார்ந்த விழாக்கள், கிராமிய விழாக்கள்). 6. சுற்றுலாத் தலங்கள் / வரலாற்றுச் சிறப்புமிக்க இடங்கள். 7. உணவு, உடை, மருத்துவம் இன்னபிற. மேற்குறித்தவற்றை அறிமுகப்படுத்துதல். மாணவர்களைப் பேசவைத்தல் /எழுதவைத்தல்.
Text book (s)	
•	அடிப்படைத் தமிழ்-2 (Basic Tamil-II)
Reference Books / Websites	
•	தமிழில் நாமும் தவறில்லாமல் எழுதலாம் - பொற்கோ, பாரி நிலையம், சென்னை, 2003.
•	www.tamilvu.org/ta/content/சான்றிதழ்
•	www.thamizham.net/kal/ttenglish/cards32-u8.htm
•	www.thamizham.net/kal/ttenglish/index-u8.htm
•	www.ilearntamil.com
•	www.wikihow.com/Learn-Tamil
•	www.ilovelanguages.org/tamil.php
•	www.ling-app.com/learn-tamil
•	www.ilearntamilnow.com
•	www.17-minute-languages.com/en/learn-tamil
•	www.hindustanitongue.com/learn-tamil

•	www.duolingo.com/course/ta/en/Learn-Tamil
•	www.mylanguages.org/learn_tamil.php
•	www.learn101.org/tamil.php
•	www.goethe-verlag.com/book2/EN/ENTA/ENTA002.HTM
•	www.karky.in/payilcourses/index.html
•	www.tamilvu.org/ta/பயணியர்-தமிழ்
•	www.languagetrainers.com/blog/tamil-words/
•	www.thamizham.net/kal/tamil.htm
•	www.worldtamilacademy.com
•	www.outsourcingtranslation.com/resources/phrases/tamil-sentences.php
•	www.ling-app.com/ta/basic-words-in-tamil/
•	www.thirutamil.com/article/20-easy-thirukkural-in-tamil/
•	www.chennaiLibrary.com/avvai/kondraivendan.html
•	www.tamilvu.org/ta/content/புதிய-பாடத்திட்டம்-2022
•	www.tamilvu.org/ta/content/மின்-கற்றலுக்கான-இணையத்தளம்
•	www.ling-app.com/ta/tamil-culture
•	www.caleidoscope.in/art-culture/tamil-nadu-culture-3

Apps

•	www.kaniyantamil.com/best-mobile-apps-tamil-learning/
•	Tamil 101 - Learn to Write
•	https://payil.app/tva/ta/
•	https://tamil-101.en.aptoide.com/app
•	Ling - Learn Tamil Language
•	Tamil by Nemo
•	Learn Tamil Quickly

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2
CLO 1	3	2	3	2	2	3	2	2	2	2	3	3
CLO 2	2	2	2	3	3	2	2	3	3	2	2	2
CLO 3	3	3	3	2	2	3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3	2	2	2	2	3	2
CLO 5	2	2	3	3	2	2	3	3	2	3	3	2

Strong - 3, Medium - 2, Low - 1

சென்னைப் பல்கலைக்கழகம்
University of Madras

Part-IV

வளர்நிலைத் தமிழ் - பாடத்திட்டம்

Advanced Tamil - Syllabus

2 பருவங்கள் (இரண்டாம் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பருவம் - 2 (Semester - 2)
வளர்நிலைத் தமிழ் - II (Advanced Tamil - II)

Course Code	Course Name	Category	L	T	P	S	Credit	Ins. Hours	Marks		
									CIA	External	Total
100S2B	வளர்நிலைத் தமிழ் - II Advanced Tamil - II	Supportive	2	-	-	-	2	2	25	75	100
Pre requisite	பத்தாம் வகுப்புவரை தமிழை மொழிப்பாடமாகப் படித்திருக்க வேண்டும்.										SV 2023
Learning Objectives - கற்றல் நோக்கங்கள்											
<ul style="list-style-type: none"> பண்டைத் தமிழ் இலக்கியங்கள் , அவற்றின் சிறப்புகள் மற்றும் பொருண்மைகள் ஆகியன குறித்து அறியச்செய்தல். காப்பிய இலக்கியங்கள் , பக்தி இலக்கியங்கள் ஆகியவற்றில் காணலாகும் கருத்துக் கருவூலங்களை நுகரச் செய்தல். உரைநடை இலக்கியத்துள் , கட்டுரை, இலக்கியம் குறித்த அறிமுகத்தை மாணவர்களுக்கு ஏற்படுத்துதல். பாடத்தின்வழி, பல்வகை இலக்கியங்கள் தோன்றுவதற்கான காரணங்கள் மற்றும் மாற்றம் பெறுவதற்கான காரணங்களை அறியச் செய்தல். இருவேறு மொழிகளின் இயல்புகளை உணர் த்தி, மொழிபெயர்க்கும் திறனையும் அலுவலகக் கடிதம் எழுதும் பயிற்சியையும் பெறச் செய்தல். 											
Expected Course Outcomes - எதிர்பார்க்கப்படும் கற்றல் அடைவுகள்											
On the successful completion of the course, students will be able to											
இப் பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்.											
CO 1	உரைநடை இலக்கியத்தின் பெருமைகளை உணர்ந்து , அதனை அன்றாட வாழ்வில் பயன்படுத்தும் திறன் பெறுவர்.									K2,K3	
CO 2	பண்டைத் தமிழ் இலக்கியங்கள் காட்டும் சமூக , பண்பாட்டு, வாழ்வியல் முறைகளை அறிந்துகொள்வர்.									K1,K3,K4	
CO 3	காப்பியக் கட்டமைப்புகளை இன்றைய புதினம் , திரைப்படங்கள் ஆகியவற்றுடன் ஒப்பிட்டுக் காணும் அறிவைப் பெறுவர்.									K1,K3,K4	
CO 4	தமிழ் இலக்கிய மரபினையும் மாற்றங்களையும் ஆய்ந்து உணரும் ஆற்றல் பெறுவர்.									K1,K4,K5, K6	
CO 5	மொழிபெயர்ப்புத் திறன் பெறுவதோடு, அன்றாட வாழ்வின் தேவைகளான பல்வகை அலுவலகக் கடிதங்கள் எழுதும் திறன் பெறுவர்.									K4,K5,K6	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
Unit - I	பக்தி இலக்கியமும் சிற்றிலக்கியமும்										
	<ol style="list-style-type: none"> “மண்ணில் நல்லவண்ணம் வாழலாம்” - திருஞான சம்பந்தர் திருவேங்கடமலையில் பிறத்தல் என்னும் தலைப்பில் குலசேகர ஆழ்வார் பாடியுள்ள பாடல்களில் ஏதேனும் ஒன்று. முக்கூடற்பள்ளு இலக்கியத்தில் மூத்த பள்ளி தன் நாட்டுவளம் குறித்துப் பாடியுள்ள பாடல்களில் ஏதேனும் ஒன்று. 										
Unit - II	சங்க இலக்கியம், அற இலக்கியம், காப்பியம்										
	<ol style="list-style-type: none"> “நாடா கொன்றோ காடா கொன்றோ” - ஓவையார். “யாதும் ஊரே” - கணியன் பூங்குன்றனார் - புறநானூறு “நிலத்தினும் பெரிதே”, “வேம்பின் பைங்காய்” - குறுந்தொகை. திருக்குறள் - 'பொருள்செயல் வகை' அதிகாரம் 										

	உ) சிலப்பதிகாரம் - வஞ்சிக் காண்டம் - காட்சிக் காதை. ஊ) குண்டலகேசி - “பாளையாம் தன்மை செத்தும்” எனத் தொடங்கும் பாடல்.											
Unit - III	தமிழ் உரைநடை											
	தமிழ் உரைநடைச் சிறப்பையும் தேவையையும் மாணவர்கள் உணரும் வகையில் ஒரு சிறுகதை, ஓர் ஓரங்க நாடகம், ஓர் எளிய கட்டுரைத் தொகுப்பு இவற்றை அறிமுகம் செய்க.											
Unit - IV	தமிழர் பண்பாட்டு வரலாறு											
	தமிழர் பண்பாடு, கலைகள் (நிகழ்த்து கலை, ஓவியம், கட்டடக் கலை போன்றவற்றை அறிமுகம் செய்க.											
Unit - V	மொழிப் பயிற்சி											
	1. மயங்கொலிப் பிழை, குறில்-நெடில், சொற்பிழை, சந்திப்பிழை, தொடர்பு பிழைகளை நீக்கி எழுதப் பயிற்சியளித்தல். 2. கலைச்சொல்லாக்கம் 3. மொழிபெயர்ப்பு - தமிழ்-ஆங்கிலம், ஆங்கிலம்-தமிழ் பகுதிகளை மொழிபெயர்ப்பு செய்யப் பயிற்சியளித்தல். 4. வேலைவேண்டி விண்ணப்பம் எழுதுதல். 5. அலுவலகக் கடிதம். 6. போட்டித் தேர்வுகளுக்குரிய கண்ணோட்டத்தில் மொழி, இலக்கிய வரலாற்றினைக் கற்பித்தல்.											
Text book (s)												
•												
Reference Books / Websites												
•												
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2
CLO 1	3	2	3	2	2	3	2	2	2	2	3	3
CLO 2	2	2	2	3	3	2	2	3	3	2	2	2
CLO 3	3	3	3	2	2	3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3	2	2	2	2	3	2
CLO 5	2	2	3	3	2	2	3	3	2	3	3	2
Strong - 3, Medium - 2, Low - 1												

CORPORATE ACCOUNTING

CODE: CZ23A

SEMESTER: III

HOURS: 90

Course Objectives:

1. To familiarize students with corporate accounting procedures
2. To enable the students to acquire conceptual knowledge about the preparation of the company accounts in specified format.
3. To ensure the students understand the concept of valuation of Goodwill and shares

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

LEARNING OUTCOMES:

1. The students will learn the accounting procedures of corporate undertaking and their financial statement preparations
2. Students' will familiarize with the preparation of accounting for insurance company.
3. Students will expertise in valuation of Goodwill and shares

REFERENCE BOOK :

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

CORE-VI: FINANCIAL REPORTING
CODE: CA23A SEMESTER: III HOURS: 75

Course Objectives:

1. To understand the financial accounting and reporting frameworks used by business enterprises globally (including US GAAP and IFRS).
2. To acquire skills required to apply the knowledge of accounting principles (per US GAAP and IFRS) in performing financial reporting and other tasks as corporate finance professionals.
3. To appreciate the global practices in valuation of intangible assets

UNIT I: Financial Statements (per US GAAP and IFRS)

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

UNIT II: Revenue Recognition (per US GAAP and IFRS)

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

UNIT III: Current Assets and Current Liabilities (per US GAAP and IFRS)

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

UNIT IV: Asset Valuation and Valuation of Liabilities (per US GAAP and IFRS)

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

UNIT V: Equity transactions (per US GAAP and IFRS)

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

LEARNING OUTCOMES:

1. Students would get exposure to the US GAAP and IFRS
2. Students would appreciate various financial transactions covering Assets, both tangible and intangible and equity transactions
3. Students can easily apprehend the international accounting transactions

REFERENCE BOOKS:

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

CORE-VII: BANKING THEORY LAW AND PRACTICE
CODE: CZ23C SEMESTER: III HOURS: 75

Course Objectives:

1. To compare and understand the concepts and structuring of Indian Banking System
2. To identify the various reforms and innovations in the Banking sector
3. To enable students in identifying the various reforms, grievances and updated E-Banking services available.

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

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

UNIT-III: E-Banking : Meaning-Services-e-banking and Financial services -Initiatives-Opportunities-Internet banking Meaning-Internetbanking Traditional banking-Services-Drawbacks-Frauds in Internet banking. Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM Evolution -Concept-Features - Types-. Electronic money-Meaning-Categories-Merits One-moneyElectronicFunds Transfer (EFT)system - Meaning- Steps–Benefits-Monetary policies- final sector reforms- sakmoy chakravarty 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: Bank Account : Opening – Types of Accounts-FDR-Steps in opening Account-Saving vs Current Account- ‘Donatio Mortis Causa’ - Passbook-Bank Customer Relationship-Special Types of currents-KYC norms. Bank Lending –Lending Sources-Bank Lending Principles-Forms of lending-Loan evaluation process-securities of lending-Factors influencing bank lending – Negotiable Instruments –Meaning –Characteristics-Types. Crossing –Definition –Objectives-Crossing and negotiability-Consequences of Crossing.

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

LEARNING OUTCOMES:

1. Students develop their knowledge in grasping the conduct of monetary policy and its effect on the interest rate, credit availability, prices, and the inflation rate.
2. Students will learn the various importance to be updated on the developments of the banking sector and practice the same.
3. Students will be able to elucidate the broad functions of banks

REFERENCE BOOKS:

1. Maheswari, S.N. Banking Theory Law and Practice, Kalyani Publications, 2011, Mumbai.
2. Santhanam.B, Banking Theory Law and Practice, Margam Publications.
3. Nirmala Prasad, Banking and Financial Services, Himalaya Publications.

CORE-VIII: MARKETING
CODE:CZ23D SEMESTER: III HOURS: 75

Course Objectives:

1. To understand the concepts and functioning of Indian Marketing Management
2. To learn about various tools used by marketing managers in decision situations.
3. To understand the marketing environment and recent trends in the marketing system.

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.

Out Comes:

1. Students will have a wider understanding of conceptual framework in marketing.
2. Students will demonstrate effective understanding of relevant functional areas of marketing and its applications.
3. Students will master the various analytical skills in identifying and resolving the problems pertaining to marketing management.

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

ALLIED-III(A): BUSINESS STATISTICS
CODE:CZ33A SEMESTER: III HOURS: 90

Course Objectives:

1. To understand fundamental concepts in business statistics.
2. To develop Basic skills for quantitative application in business situations.
3. To Demonstrate skill in data management

UNIT-I

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

UNIT-II

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

UNIT-III

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

UNIT- IV

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

UNIT-V

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

LEARNING OUTCOMES:

1. Students would Understand, interpret and apply correlation simple linear regression and apply in business decision making
2. Students would Understand the usage of Time series and Index numbers in management decisions.
3. Acquaintance on fitting of trend by Moving Average method, measurement of Seasonal Indices by Ratio-to-Trend , Ratio-to-Moving Average and Link Relative methods.

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

COMPUTING SKILLS – LEVEL I
CODE: TSSE1 SEMESTER: III HOURS: 30

COURSE OBJECTIVES:

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

Pre- requisite : NIL

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

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

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

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

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

Note – Unit 2 -5 are to be taught as practical with hands on experience

REFERENCE BOOKS:

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

CORE- IX: ADVANCED CORPORATE ACCOUNTING
CODE: CZ24A SEMESTER: IV HOURS: 90

Course Objectives:

1. To Enable students in acquiring knowledge about company accounts and understanding the accounting treatment.
2. To Develop the application skills to calculate profit and loss account, consolidated balance sheet of holding companies, preparation of balance sheet of banking and insurance companies.
3. To Gain confidence in preparation of company accounts, bank accounts, insurance company accounts, holding company accounts independently.

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.

LEARNING OUTCOMES:

1. The students will be able to understand the procedures of corporate restructuring and to prepare the various accounting statements
2. Students can prepare the accounts of companies undergoing amalgamation and external reconstruction
3. Enables the students to prepare liquidators final statements of accounts.

REFERENCE BOOKS:

1. Jain, S.P. & Narang K.L., Advanced Accounts – Kalyani Publishers.
2. Reddy, T.S & Murthy, A, Corporate Accounting, Margham Publications, Chennai.
3. Shukla, M.C. & Grewal, J.S, Advanced Accounts, S.Chand and Company, NewDelhi

CORE-X: CORPORATE AND BUSINESS LAW
CODE: CA24A SEMESTER: IV HOURS: 75

Course Objectives:

1. To Imbibe basic knowledge of the provisions of Indian Contract Act in relation to general principles of contract and specific contract.
2. To Gain knowledge of the provisions of the Companies Act 2013 in relation to types of companies, Memorandum of Association, Articles of Association and Administration of companies.
3. To Comprehend the classification of Directors and Meetings of companies.

UNIT I:

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

UNIT II:

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

UNIT III:

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

UNIT IV:

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

UNIT V:

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

LEARNING OUTCOMES:

1. Students would Understand consequences of applicability of various laws on business situations.
2. Students can analyse the framework within which business activities shall be carried out.
3. They are acquainted with the legal aspects of formation, incorporation and administration of a company.

REFERENCE BOOKS:

1. Kapoor, N.D. Business Laws, Sultan Chand and Sons.
2. Sreenivasan, M.R. Business Laws, Margam Publications.
3. Dhandapani, M.V. Business Laws, Sultan Chand and Sons.

CORE- XI: WORKING CAPITAL MANAGEMENT

Code: CA24B

SEMESTER: IV HOURS : 75

Course Objectives:

1. To develop students' understanding and application of various principles and techniques of managing working capital or short-term corporation finance
2. To improve students' knowledge in the area of financing working capital , its approaches
3. To enable students in understanding the rationale of working capital in business

UNIT I: Introduction

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

UNIT II: Financing Current Assets

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

UNIT III: Cash Management

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

UNIT IV: Receivables Management

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

UNIT V: Inventory Management

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

LEARNING OUTCOMES:

1. Students will have a wider understanding of the best way to manage surplus short-term funds.
2. Students would develop an insight into designing an optimal overall working capital management policy for the firm.
3. Students will master the techniques of working capital management.

REFERENCE BOOKS:

1. Hrishikes Battacharya Working Capital Management strategies and Techniques prentice hall of India 2001.
2. Joshi R.N. Cash Management, New Age International Publishers 1999.

CORE- XII: INDIRECT TAXATION

Code: CZ24D SEMESTER: IV HOURS: 75

COURSE OBJECTIVES:

1. To Acquire the basic knowledge of Indirect taxation, GST, CGST, SGST,IGST, Levy and collection of GST and Registration of GST
2. To Analyze the difference between direct and indirect taxation, advantages and procedure for registration of taxes.
3. To Evaluate the taxation structure before and after implementation of GST, types of tax rates under GST, eligibility and conditions for taking input credit.

UNIT – I Introduction

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

UNIT – II GST – Overview & Concepts

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

UNIT – III GST Taxation/ Assessment proceedings

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

UNIT-IV GST Audit

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

UNIT-V Customs duty

The custom duty- Levy and collection of customs duty- Organizations of custom departments Officers of customs- powers- Appellate Machinery- Infringement of the Law-Offenses and Penalties- Exemptions from duty customs duty drawback- duties free Zones. Export incentive schemes

LEARNING OUTCOMES:

1. The students will understand the concepts of Indirect taxation, types and Assessment procedures.
2. Students would compute the amount of CGST, SGST and IGST payable after considering the eligible input tax credit.
3. Students will expertise in the field of GST registration.

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- Taxman Publishers, second edition August 2017

ALLIED-IV(A) ELEMENTS OF OPERATIONS RESEARCH
CODE: CZ34A SEMESTER: IV HOURS: 90

Course Objective :

1. To impart knowledge in concepts and tools of Operation Research
2. To understand mathematical models used in Operations Research
3. To apply these techniques constructively to make effective business decisions

UNIT I : Introduction

Operations Research- Meaning-Definition - Origin and History- Characteristic Features –Need-Scope –Steps- Techniques- Application- Limitations

UNIT II : Linear Programming Problem LPP

Meaning- Requirements- Assumptions- Applications- Formulating LPP –Advantages & Limitations
Formulating LP Model (Simple Problems Only)

UNIT III: Methods Of LPP

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

UNIT IV : Transportation Problems

Meaning –(Initial Basic Feasible Solution)Assumptions -Degenerate Solution -North –West Corner
Method- Least Cost Method -Vogels Approximation Method -Assignment ProblemsFeatures -
Transportation Problem Vs Assignment Problem -Hungarian Method (Simple Problems Only)

UNIT V: Game Theory

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

LEARNING OUTCOMES:

1. The students get knowledge about the scope and application of operations research in business and industry.
2. Exposes the student to use of various scientific tools and models.
3. To get knowledge about various decision making through OR models

REFERENCE BOOKS:

1. M.Sreenivasa Reddy – Operations Research – CENGAGE , New Delhi
2. S.Gurusamy–Elements of Operations Research–Vijay Nicole Imprints private Limited, Chennai
3. Agarwal NP and Sonia Agarwal, Operations Research and Quantitative Techniques, RBSA Publishers, New Delhi ,2009
4. Kapoor V.K, Operations Research Techniques For Management,Sultan Chand And Sons, 2012 New Delhi

ENVIRONMENTAL STUDIES PROGRAMME
CODE: ENV4B SEMESTER: III & IV HOURS: 30

UNIT-I: Introduction to Environmental Studies Multidisciplinary nature of environmental studies; Scope and importance; concept of sustainability and sustainable development.

UNIT-II : Ecosystem

What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem:

Food chains, food webs and ecological succession, Case studies of the following ecosystem:

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

UNIT III: Natural Resources : Renewable and Non – renewable Resources Land resources and land use change:

Land degradation, soil erosion and desertification.

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

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

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

UNIT IV: Biodiversity and Conservation

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

UNIT V: Environmental

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

UNIT VI: Environmental Policies & Practices

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

UNIT VII: Human Communities and the Environment

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

- Environmental communication and public awareness, case studies(e.g. CNG Vehicles in Delhi)

UNIT VIII: Field Work

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

REFERENCE BOOKS:

1. Carson , R. 2002.Silent Spring, Houghton Mifflin Harcourt.
2. Gadgil , M.,& Guha, R. 1993.This Fissured Land: An Ecological History of India. Univ.of California Press.
3. Glesson, B. and Low, N.(eds.)1999. Global Ethics and Environment, London, Routledge

COMPUTING SKILLS – LEVEL II

CODE: TSSE1

SEMESTER: IV

HOURS: 30

COURSE OBJECTIVES:

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

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

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

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

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

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

Unit 5 : Graphics and Multimedia - Clip art – create and insert; shapes- draw, insert and copy; create a flow Note – Unit 1 -5 are to be taught as practical with hands on experience

REFERENCE BOOKS:

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

CORE-XIII: ELEMENTS OF COST ACCOUNTING
CODE: CZ225A SEMESTER: V HOURS: 90

COURSE OBJECTIVES:

- To learn the concepts and principles of cost accounting
- To understand the control of cost relating to various material losses, labour
- To acquire knowledge on overhead costing involving classification, allocation, apportionment and absorption of overheads

UNIT I:

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

UNIT – II:

Cost sheet and methods of costing Preparation of Cost Sheet. Reconciliation of Cost and Financial Accounts - Unit Costing- Job Costing.

UNIT III:

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

UNIT IV:

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

UNIT V:

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

LEARNING OUTCOMES:

- Students can Prepare the statement of Cost and understand the control of cost
- Compute the Labour cost under various remuneration schemes
- Analyse the different methods in computation and apportionment of Overheads cost

REFERENCE BOOKS:

1. Murthy A & GurusamyS, Cost Accounting, Vijay Nicole Imprints Pvt .Ltd .Chennai
2. Reddy, T.S. and Hariprasad Reddy, Y, Cost Accounting, Margam Publications
3. Jain, S.P & Narang, K.L., Cost Accounting, Kalyani Publishers

CORE-XIV: PRACTICAL AUDITING
CODE: CZ25B SEMESTER: V HOURS: 90

COURSE OBJECTIVES:

- To understand the concepts and principles of Auditing.
- To learn the various techniques of Vouching and verification of assets and liabilities
- To enhance the knowledge on the preparation of Audit report and Electronic Data Processing

UNIT I: Introduction

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

UNIT II: Vouching and Verification

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

UNIT III: Audit and Accounting Standards

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

UNIT IV: Auditors and Audit Report

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

UNIT V: Recent Trends in Auditing

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

LEARNING OUTCOMES:

- Gain knowledge in the area of Internal Audit, Internal Check and Internal Control
- Can apply the techniques of Vouching and Valuation of Assets and Liabilities in Auditing
- Understand and appreciate Audit report and gain knowledge on EDP auditing

REFERENCE BOOKS:

1. Practical Auditing, B.N.Tandon, Sultan Chand and Co., NewDelhi.
2. Contemporary Auditing, Kamal Gupta,Tata McGraw Hill.
3. Practical Auditing, Dinkar Pagare, Sultan Chand & Sons
4. Sundar.K&Paari.K,PracticalAuditing,VijayNicoleImprintsPvt.Ltd.Chennai

CORE-XV- INCOME TAX LAW AND PRACTICE-I
CODE: CA25A SEMESTER: V HOURS: 90

COURSE OBJECTIVES:

- To enable students, understand the basic concepts of Income tax and provisions under the Income Tax Act,1961.
- To enlighten students with the computation of Income under the Head Salary income, House Property and Business under the head salaries.
- To provide insight into the e-filing procedure

UNIT I: INTRODUCTION

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

UNIT II: Income from Salary

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

UNIT III: Income from House Property

Annual Value – Meaning and Computation – Deductions from Annual Value – Legal Provisions.

UNIT IV: Profits and Gains from Business or Profession

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

UNIT V: E-filing & Submission of Returns

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

LEARNING OUTCOMES:

- Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act
- Students excel in the Computation of Income under the head salaries, House property and Business
- Students would develop insight into e-filing of 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

CORE-XVI: FINANCIAL MANAGEMENT
CODE: CZ25D SEMESTER: V HOURS: 75

COURSE OBJECTIVES:

- To impart the basic concepts of Financial Management for the benefit of Commerce students.
- To facilitate the understanding of the basics of investing, financing and dividend decisions.
- To enable students to know the concept of Working Capital

UNIT I: Introduction

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

UNIT II: Capital Structure and Cost of Capital

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

UNIT III: Dividend

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

UNIT IV: Working Capital

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

UNIT V: Capital Budgeting

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

LEARNING OUTCOMES:

- Students can apply the basics of financial management
- Apply measures of cost of capital and financial leverage to form long-term financial policies for business.
- Students can forecast the working capital requirements of an organisation.
- Student can workout the Net Present Value, Accounting Rate of Return

REFERENCE BOOKS:

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

ELECTIVE-III: PORTFOLIO MANAGEMENT
CODE:CA45A SEMESTER: V HOURS: 90

COURSE OBJECTIVES:

- To enable the students to understand the concepts and importance of Portfolio Management
- To uncover the techniques of fundamental and technical analysis to the students
- To widen the students' understanding of Portfolio Theories

UNIT I: Introduction

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

UNIT II: Value of Money

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

UNIT III: Portfolio Analysis

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

UNIT IV: Risk & Return

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

UNIT V: Need and Importance of Portfolio Management

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

LEARNING OUTCOMES:

- Students will understand the basic concepts of portfolio management
- Students will foster their skills in analysing the market
- Portfolio theories would harness their exposure to the subject

REFERENCE BOOKS:

1. V.K. Bhalla- Investment Management, S Chand & Co
2. Gurusamy S, Security Analysis and Portfolio Management, Vijay Nicole Imprints, Chennai
3. Punithaathi Pandian- Security Analysis & Portfolio Management, Vikas Publishing House

VALUE EDUCATION
CODE:VAE5Q SEMESTER: V HOURS: 15

COURSE OBJECTIVES:

- Value are socially accepted norms to evaluate objects, persons and situations that form part and parcel of sociality.
- A value system is a set of consistent values and measures.
- Knowledge of the values are inculcated through education.
- It contributes in forming true human being, who are able to face life and make it meaningful

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

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

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

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

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

Reference Book:

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.

CORE-XVII: ADVANCED COST ACCOUNTING
CODE:CZ26A SEMESTER: VI HOURS: 90

COURSE OBJECTIVES:

- To understand the principles of Job and Batch costing systems and construction Contract costing
- To compute the cost of maintenance of transport service
- To understand marginal costing techniques as a decision making tool

UNIT I: Contract Costing

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

UNIT II: Process Costing

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

UNIT III: Operation Costing

Operating Costing – Meaning – Preparation of Operating cost Sheet – Transport costing – Power Supply Costing – Hospital Costing – Simple Problems.

UNIT IV: Marginal Costing

Meaning – Features – Absorbtion Costing – Marginal Costing Vs Absorbtion 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.

LEARNING OUTCOMES:

- Students will be able to analyse the principles job and Batch order costing system and construction contract costing
- The students will be able to assess the cost of maintenance of transport service
- The students can take decisions based on techniques of marginal costing

REFERENCE BOOKS:

1. Murthy A & GurusamyS, Cost Accounting, Vijay Nicole Imprints Pvt .Ltd .Chennai
2. Reddy,T.S.and Hariprasad Reddy, Y, Cost Accounting, Margam Publications
3. Jain,S.P & Narang,K.L.,Cost Accounting, Kalyani Publishers

CORE-XVIII: MANAGEMENT ACCOUNTING
CODE: CZ26B SEMESTER: VI HOURS: 90

COURSE OBJECTIVES:

- To enable students, understand the basic concepts of management accounting and its techniques
- To help students read, interpret and analyse the financial statements.
- To impart knowledge of cash flow and fund flow statements.

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.

UNITV: 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.

LEARNING OUTCOMES:

- Students would Understand the primary purpose of management accounting
- Students' expertise in financial statement analysis and budgetary control
- Would comprehend the of cash flow and fund flow statements

REFERENCE BOOKS:

1. Murthy A and Gurusamy S ,Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai
2. Reddy, T.S. & Dr. Hariprasad Reddy, Y, Management Accounting, Margham Publications, Chennai
3. Maheswari,S.N.,Management Accounting, Sultan Chand & Sons

CORE XIX : INCOME TAX LAW AND PRACTICE-II
CODE: CA26A SEMESTER: VI HOURS: 90

COURSE OBJECTIVES:

- To compute income from short term and long term capital gains
- To enterprised the provisions relating to Clubbing of Income & aggregation of income
- To uncover the Assessment Procedures and Tax Planning, in India to the learners.

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.

LEARNING OUTCOMES:

- Students can Evaluate income under the Residuary head and apply the provisions of clubbing of Income.
- Students Demonstrate an understanding of set off & carry forward of losses and also identify the incomes exempt from tax.
- Assess taxable income & tax liability of an individual.

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

ELECTIVE-III: ENTREPRENEURIAL DEVELOPMENT
CODE: CA46A SEMESTER: VI HOURS: 90

COURSE OBJECTIVES:

- To motivate students to become job providers rather than job seekers.
- To enable students to examine and differentiate the role of financial institutions.
- To compare and understand the state and central government schemes, facilitating entrepreneurial development.

UNIT I: Entrepreneurship

Entrepreneur: Meaning of entrepreneurship – Types of Entrepreneurship – Traits of entrepreneurship– Factors promoting entrepreneurship- Barriers to entrepreneurship- the entrepreneurial culture- Stages in entrepreneurial process – Women entrepreneurship and economic development- SHG.

UNIT II: Developing Successful Business Ideas

Recognizing opportunities – trend analysis – generating ideas – Brainstorming, Focus Groups, Surveys, Customer advisory boards, Day in the life research – Encouraging focal point for ideas and creativity at a firm level-Protecting ideas from being lost or stolen – Patents and IPR.

UNIT III: Opportunity Identification and Evaluation

Opportunity identification and product/service selection – Generation and screening the project ideas – Market analysis, Technical analysis, Cost benefit analysis and network analysis- Project formulation – Assessment of project feasibility- Dealing with basic and initial problems of setting up of Enterprises.

UNIT IV: Business Planning Process

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

UNIT V: Funding

Sources of Finance- Venture capital- Venture capital process- Business angles- Commercial banks- Government Grants and Schemes.

LEARNING OUTCOMES:

- Students can appreciate the concept of entrepreneurship.
- Students will be motivated to utilise the facilities offered to become entrepreneurs.
- Learners can enterprise the concepts of idea generation & use feasibility analysis.

REFERENCE BOOKS:

1. Reddy, Entrepreneurship: Text & Cases - Cengage, New Delhi.
2. Khanka S.S., Entrepreneurial Development, S.Chand & Co. Ltd., New Delhi, 2001.
3. K.Sundar – Entrepreneurship Development – Vijay Nicole Imprints private Limited

ELECTIVE- V: CAPITAL MARKETS
CODE: CA46B SEMESTER: VI HOURS: 90

COURSE OBJECTIVES:

- To expose the students to the world of capital markets.
- To enable the students to learn the working mechanism of Stock exchanges
- To make the students understand the regulatory framework of Indian capital markets.

UNIT I: Introduction

Financial markets - Definition - Role -Functions-Constituents - Financial Instruments – Indian Financial Market - Global Financial Market - Capital Market - Evolution and growth Constituents - Capital Market Instruments - Types - Preference shares - Equity Shares -Non - voting equity shares - Company fixed deposits - Warrants - Debentures and Bonds- Global Debt Instruments.

UNIT II: Regulation of Indian Capital Market

Regulatory Framework - Committees on Regulatory Framework - SE BI - Objectives -Management - Powers and functions - Regulatory role - Investor Protection - Insider Trading Rationale - Insiders - Insider information - Connected persons.

UNIT III: Stock Exchange

History- Meaning - Functions - Stock Exchange Vs Commodity Exchange - Stock Exchange Traders - Regulation of Stock Exchanges - Steps in Stock Trading - BSE and NSE - World Stock Exchanges - New York, London, Hongkong and Tokyo Stock Exchanges.

UNIT IV: Primary Market

Meaning - NIM Vs Secondary Market - Methods of New Issue -Intermediaries in the New issues market - SE BI Guidelines on Primary Market - Listing -Agreement - Benefits - Consequences of Non-listing - Underwriting - Definition - Types - Mechanics - Benefits - Book Building - Concept - Characteristics - Process - IPO including eIPO - Reverse book - building.

UNIT V: OTCEI

Concept - Features - Benefits - OTCE I Vs Other Stock Exchanges - Depository Services- Banks Vs Depository - Demat Account - Electronic Settlement of Trade - Role of CDSL and NSDL - Speculation- Online Stock Trading - Debt Market - Types - Role - Price Determination.

LEARNING OUTCOMES:

- At the end of the course the students have the knowledge on the basics of capital markets
- Students could grasp the functioning of Capital Market.
- Gained new insight into latest developments in Indian Stock Market.

REFERENCE BOOKS:

1. Gurusamy, Capital Markets, Vijay Nicole Imprints, 2014, Chennai.
2. Frank J. Fabozzi, Franco Modigliani, Capital Markets Institutions and Instruments Prentice Hall. 2000. New Delhi.
3. Mwnd Choudhry, Capital Market Instruments;- Analysis and Valuation, FT Press, 2000
4. Mahesh Kulkami & Dr Suhas Kulkami. Capital Markets and Financial Services, Nirali Publications, 2001, Mumbai

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).**

CIA ASSESSMENT SPLIT UP (INTERNALS) :

Assessment Procedure	Rubrics (Parameter)	Marks
Assignment / Project	Creativity, usage of case study relevance to the topic	5
Seminar	Communication Skills, work model, bring out apt examples and case study	5
Internal Test	Students Performance in the written test	5
Model Exam	Students Performance in the written test	5
Attendance	Above 95% - 5; 84% to 94% - 4; 75% to 84 % - 3; 65% to 74% -2; less than 65%-1	5
Total		25



Dr. J. Vijaya Shanthi
Head of the Department



Dr. R. Shanthi
Principal



PRINCIPAL
ANNA ADARSH COLLEGE FOR WOMEN
ANNA NAGAR, CHENNAI - 600 046.

ANNA ADARH COLLEGE FOR WOMEN

**POST GRADUATE DEPARTMENT OF CORPORATE
SECRETARYSHIP**

COURSE HANDOUT – M.COM (CS)

2023-2024

LIST OF FACULTY

S.NO	STAFF NAME	QUALIFICATION
1	Dr.P.Radhika	M.Com.,M.Phil., M.CS., Ph.D
2	Dr.S.Sumathi	M.Com.,M.Phil., M.CS., Ph.D
3	Dr. G.M. Deivanayagi	M.A. (Corp)., M.Phil., Ph.D
4	Dr. J. Josephine Virginia Sharmila	M.Com CS ,M.Phil., SET., Ph.D
5	Dr. Maya Elizabeth Augustine	M.Com., M.Phil., B.Ed., Ph.D.
6	Dr.A.Uma Maheswari	M.A. (Corp)., M.Phil., Ph.D
7	Ms.Suveetha V	M.Com (C.S)., SET
8	Dr.Sharmila.K	M.Com(C.S)., M.Phil (C.S)., NET., JRF. Ph.D

R. Shanthi

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M.COM. DEGREE COURSE IN CORPORATE SECRETARYSHIP

1. PREAMBLE

The curriculum of M. Com (Corporate Secretaryship) is designed to give an insight into Corporate Laws, Securities Laws, Capital Market, Corporate Accounts, Secretarial Practice and Employees Behaviour in an organisation. Students can learn about the mergers and amalgamation, takeovers of business organisation, IT in Banking Sector, various registration policies of Government for Start-ups and Intellectual Property Rights.

2. AIM OF THE COURSE

The course will benefit the students to work both in private and public sector organisations. Further, the course provides the right skills, attitudes and values among the students by training them in a practical manner in companies. Their job roles can be Corporate Financial Analyst, Corporate Credit Analyst, Corporate Sales Executive, Export Manager and Researcher/Teacher. They can take up their positions as Corporate Planner, Strategic Manager and can be responsible for all regulatory compliances of company. They can build a career in Banking and Insurance companies.

Programme Objectives:

In order to offer students the in-depth knowledge and skills they need to deal with the dynamics of the constantly changing business environment and technological advancements, Post graduate Degree **M.Com (CORPORAE SECRETARYSHIP)** programme covers advancements in the fields of finance, marketing, management, accounting, law, taxation, entrepreneurship, organizational behaviour, computer applications, research, etc.

Through required internships and research projects that promote industry exposure, this curriculum offers the foundation to improve the learner's acumen, logical, and analytical thinking, ensuring job readiness and confidence to become a job provider. **TANSICHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK FOR POSTGRADUATE EDUCATION**

Programme	M.COM (CORPORATE SECRETARYSHIP)
Programme Code	
Duration	PG - Two Years

<p>Programme Outcomes (Pos)</p>	<p>PO1: Problem Solving Skill Apply knowledge of Management theories and Human Resource practices to solve business problems through research in Global context.</p> <p>PO2: Decision Making Skill Foster analytical and critical thinking abilities for data-based decision-making.</p> <p>PO3: Ethical Value Ability to incorporate quality, ethical and legal value-based perspectives to all organizational activities.</p> <p>PO4: Communication Skill Ability to develop communication, managerial and interpersonal skills.</p> <p>PO5: Individual and Team Leadership Skill Capability to lead themselves and the team to achieve organizational goals.</p> <p>PO6: Employability Skill Inculcate contemporary business practices to enhance employability skills in the competitive environment.</p> <p>PO7: Entrepreneurial Skill Equip with skills and competencies to become an entrepreneur.</p> <p>PO8: Contribution to Society Succeed in career endeavors and contribute significantly to society.</p> <p>PO 9 Multicultural competence Possess knowledge of the values and beliefs of multiple cultures and a global perspective.</p> <p>PO 10: Moral and ethical awareness/reasoning Ability to embrace moral/ethical values in conducting one's life.</p>
<p>Programme Specific Outcomes (PSOs)</p>	<p>PSO1 – Placement To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.</p> <p>PSO 2 - Entrepreneur</p>

	<p>To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations.</p> <p>PSO3 – Research and Development Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.</p> <p>PSO4 – Contribution to Business World To produce employable, ethical and innovative professionals to sustain in the dynamic business world.</p> <p>PSO 5 – Contribution to the Society To contribute to the development of the society by collaborating with stakeholders for mutual benefit.</p>
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METHODS OF EVALUATION		
Internal Evaluation	Continuous Internal Assessment Test Assignments / Snap Test / Quiz Seminars Attendance and Class Participation	25 Marks
External Evaluation	End Semester Examination	75 Marks
Total		100 Marks

METHODS OF ASSESSMENT	
Remembering (K1)	<p>The lowest level of questions require students to recall information from the course content</p> <p>Knowledge questions usually require students to identify information in the text book.</p>
Understanding (K2)	<p>Understanding of facts and ideas by comprehending organizing, comparing, translating, interpolating and interpreting in their own words.</p> <p>The questions go beyond simple recall and require students to combine data together.</p>

Application (K3)	<p>Students have to solve problems by using / applying a concept learned in the classroom.</p> <p>Students must use their knowledge to determine a exact response.</p>
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PROGRAMME OUTCOMES (PO) - PROGRAMME SPECIFIC OUTCOMES (PSO) MAPPING PROGRAMME SPECIFIC OUTCOMES (PSO)					
	PO1	PO2	PO3	PO4	PO5
PSO1	3	3	3	3	3
PSO2	3	3	3	3	3
PSO3	3	3	3	3	3
PSO4	3	3	3	3	3
PSO5	3	3	3	3	3

Level of Correlation between PO's and PSO's

(Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)

Assign the value

1 – Low

2 – Medium

3 – High

0 – No Correlation

Credit Distribution for PG Programme in Commerce

M.Com., Corporate Secretaryship

First Year

Semester I

	Course	Credit	Hours per Week
Part I	414C1A: Core I - Business Finance	4	6
	414C1B: Core II - Digital Marketing	4	6
	414C1C: Core III -Company Law and Secretarial Practice	4	6
	Elective I (Any one) 414E1A: Banking and Insurance 414E1B: Corporate Due Diligence	4	6
	Elective II (Any one) 414E1C: Drafting and Conveyancing 414E1D: Forex Management	4	6
		20	30

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First Year Core -I

Semester I

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
414C1A	BUSINESS FINANCE		6	-	-	-	4	6	25	75	100

Learning Objectives	
1	To outline the fundamental concepts in finance
2	To estimate and evaluate risk in investment proposals
3	To evaluate leasing as a source of finance and determine the sources of startup financing
4	To examine cash and inventory management techniques
5	To appraise capital budgeting techniques for MNCs

Course Units

<p>UNIT I (18 hrs)</p> <p>Introduction to Business Finance and Time vale of money</p> <p>Business Finance: Meaning, Objectives, Scope -Time Value of money: Meaning, Causes – Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor – Multiple Compounding– Effective rate of interest – Doubling period (Rule of 69 and Rule of 72) – Practical problems.</p>
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UNIT II (18 hrs)

Risk Management

Risk and Uncertainty: Meaning – Sources of Risk – Measures of Risk – Measurement of Return – General pattern of Risk and Return – Criteria for evaluating proposals to minimise Risk (Single Asset and Portfolio) – Methods of Risk Management–Hedging currency risk.

UNIT III (18 hrs)

Startup Financing and Leasing

Startup Financing: Meaning, Sources, Modes (Bootstrapping, Angel investors, Venture capital fund) - Leasing: Meaning – Types of Lease Agreements – Advantages and Disadvantages of Leasing – Financial evaluation from the perspective of Lessor and Lessee.

UNIT IV (18 hrs)

Cash, Receivable and Inventory Management

Cash Management: Meaning, Objectives and Importance – Cash Cycle – Minimum Operating Cash – Safety level of cash – Optimum cash balance - Receivable Management: Meaning – Credit policy – Controlling receivables: Debt collection period, Ageing schedule, Factoring – Evaluating investment in accounts receivable - Inventory Management: Meaning and Objectives – EOQ with price breaks – ABC Analysis.

UNIT V (18 hrs)

Multi National Capital Budgeting

Multi National Capital Budgeting: Meaning, Steps involved, Complexities, Factors to be considered– International sources of finance – Techniques to evaluate multi-national capital expenditure proposals: Discounted Pay Back Period, NPV, Profitability Index, Net

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Profitability Index and Internal Rate of Return – Capital rationing -Techniques of Risk analysis in Capital Budgeting.

Theory 40%; Problems: 60%

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Explain the important finance concepts	K2
CO 2	Estimate risk and determine its impact on return	K5
CO 3	Examine leasing and other sources of finance for startups	K4
CO 4	Summarise cash, receivable and inventory management techniques	K2
CO 5	Evaluate techniques of long term investment decision incorporating risk factor	K5

Books for study:

1. Maheshwari S.N., (2019), "Financial Management Principles and Practices", 15th Edition, Sultan Chand & Sons, New Delhi.
2. Khan M.Y & Jain P.K., (2011), "Financial Management: Text, Problems and Cases", 8th Edition, McGraw Hill Education, New Delhi.
3. Prasanna Chandra, (2019), "Financial Management, Theory and Practice", 10th Edition, McGraw Hill Education, New Delhi.
4. Apte P.G, (2020), "International Financial Management" 8th Edition, Tata McGraw Hill, New Delhi.

Books for reference:

1. Pandey I. M., (2021), "Financial Management", 12th Edition, Pearson India Education Services Pvt. Ltd, Noida.
2. Kulkarni P. V. & Satyaprasad B. G., (2015), "Financial Management", 14th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Rustagi R. P., (2022), "Financial Management, Theory, Concept, Problems", 6th Edition, Taxmann Publications Pvt. Ltd, New Delhi.
4. Arokiamary Geetha Rufus, Ramani N. & Others, (2017), "Financial Management", 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.

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Web references:

1. <https://resource.cdn.icai.org/66674bos53808-cp8.pdf>
2. <https://resource.cdn.icai.org/66677bos53808-cp10u2.pdf>
3. <https://resource.cdn.icai.org/66592bos53773-cp4u5.pdf>
4. <https://resource.cdn.icai.org/65599bos52876parta-cp16.pdf>

Note: Latest edition of the books may be used

Mapping of Course Outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	1	3	3	3	2	2	2
CO2	3	3	2	3	3	3	3	3	3
CO3	2	2	1	2	2	2	3	2	2
CO4	2	2	1	2	2	2	2	2	2
CO5	3	3	2	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

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First Year

Core – II

Semester I

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
414C1B	DIGITAL MARKETING		6	-	-	-	4	6	25	75	100

Learning Objectives	
1	To assess the evolution of digital marketing
2	To appraise the dimensions of online marketing mix
3	To infer the techniques of digital marketing
4	To analyse online consumer behaviour
5	To interpret data from social media and to evaluate game based marketing

Course Units

UNIT I (18 hrs)

Introduction to Digital Marketing

Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and challenges – Factors for success of digital marketing – Emerging trends and concepts, Big Data and IOT, Segments based digital marketing, Hyperlocal marketing - Opportunities for digital marketing professionals.

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UNIT II (18 hrs)

Online marketing mix

Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues – Website characteristics affecting online purchase decisions – Distribution and implication on online marketing mix decisions – Digitization and implication on online marketing mix decisions.

UNIT III (18 hrs)

Digital media channels

Digital media channels – Search engine marketing – ePR – Affiliate marketing – Interactive display advertising – Opt-in-email marketing and mobile text messaging, Social media and viral marketing – Online campaign management using – Facebook, Twitter, Instagram, Snapchat, Pinterest – Metaverse marketing -Advantages and disadvantages of digital media channels – Metaverse marketing.

UNIT IV (18 hrs)

Online consumer behavior

Online consumer behavior – Cultural implications of key website characteristics – Dynamics of online consumer visit – Models of website visits – Web and consumer decision making process – Data base marketing – Electronic consumer relationship management – Goals – Process – Benefits – Role – Next generation CRM.

UNIT V

(18 hrs)

Analytics and Gamification

Digital Analytics – Concept – Measurement framework – Demystifying web data - Owned social metrics – Measurement metrics for Facebook, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn – Earned social media metrics -

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Digital brand analysis – Meaning – Benefits – Components – Brand share dimensions – Brand audience dimensions – Market influence analytics – Consumer generated media and opinion leaders – Peer review – Word of mouth – Influence analytics – Mining consumer generated media – Gamification and game based marketing – Benefits – Consumer motivation for playing online games.

Course Outcomes:

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Explain the dynamics of digital marketing	K2
CO 2	Examine online marketing mix	K4
CO 3	Compare digital media channels	K4
CO 4	Explain online consumer behavior	K2
CO 5	Analyse social media data	K4

Books for study:

1. Puneet Singh Bhatia, (2019) "Fundamentals of Digital Marketing", 2nd Edition, Pearson Education Pvt Ltd, Noida.
2. Dave Chaffey, Fiona Ellis-Chadwick, (2019) "Digital Marketing", Pearson Education Pvt Ltd, Noida.
3. Chuck Hemann & Ken Burbary, (2019) "Digital Marketing Analytics", Pearson Education Pvt Ltd, Noida.
4. Seema Gupta, (2022) "Digital Marketing" 3rd Edition, McGraw Hill Publications Noida.
5. Kailash Chandra Upadhyay, (2021) "Digital Marketing: Complete Digital Marketing Tutorial", Notion Press, Chennai.
6. Michael Branding, (2021) "Digital Marketing", Empire Publications India Private Ltd, New Delhi.

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Books for reference:

1. Vandana Ahuja, (2016) "Digital Marketing", Oxford University Press. London.
2. Ryan Deiss& Russ Henneberry, (2017) "Digital Marketing", John Wiley and Sons Inc. Hoboken.
3. Alan Charlesworth,(2014), "Digital Marketing - A Practical Approach", Routledge, London.
4. Simon Kingsnorth, Digital Marketing Strategy,(2022) "An Integrated approach to Online Marketing", Kogan Page Ltd. United Kingdom.
5. MaityMoutusy,(2022) "Digital Marketing" 2ndEdition, Oxford University Press, London.

Web references:

1. <https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf>
2. <https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/teaching-tips/educational-technologies/all/gamification-and-game-based-learning>
3. <https://journals.ala.org/index.php/ltr/article/download/6143/7938>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	2	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	2	3	2	3	3	2
CO4	3	3	2	2	3	3	3	3	3
CO5	3	3	1	3	3	2	3	3	2

High – 3

Medium – 2

Low – 1

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SYLLABUS WITH EFFECT FROM 2023-2024

First Year

Core – III

Semester I

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
414C1C	COMPANY LAW AND SECRETARIAL PRACTICE		6	-	-	-	4	6	25	75	100
Learning Objectives											
1	To understand the various provisions of incorporation under Companies Act, 2013										
2	To gain knowledge about the provisions relating to Directors										
3	To evaluate the secretarial practice on meetings										
4	To understand the provisions related to inspection and investigations										
5	To provide insights on LODR regulations										

Course Units

<p>UNIT I (18 hrs)</p> <p>E-Governance and Registration</p> <p>E-Governance (MCA-21– Important Features-CIN, DIN, DSC, CFC, SRN, etc; E- Forms and Online filing and Inspection of documents- Incorporation of Company – different business models - Formal Company, Dormant Company, One-Person Company. Section 8 Company and Producer Company – Central Registration. - Integrated process for incorporation. Drafting of Pre incorporation contracts, validity. Memorandum and Articles of Association and other agreements – Entrenchment provision in the articles - Procedure for alteration of clauses of Memorandum of Association and Articles of Association. Conversion of companies already registered.</p>
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UNIT II	(18 hrs)
Appointment and Removal of Directors	
Directors – Appointment – Position of Directors – Restriction of Appointment of Directors – Qualification and Disqualification of Directors – Duties and liabilities of Directors – Managing Director – Appointment – Power and Duties - Procedures for appointment – resignation - Removal and vacation of office directors (including independent directors, small shareholders' directors.	
UNIT III	(18 hrs)
Procedure related to committee meetings and general meetings	
Procedure relating to board meetings, Committees- Audit Committee, Nomination and Remuneration Committee, Shareholders Committee and CSR Committee- Whistle blowers mechanism, Nomination Policy, CSR Policy and Risk Management Policy.	
Committee meetings and general meetings - Circular resolution, Drafting notices, Agenda Papers, Minutes and matters connected therewith particularly requirements relating to Secretarial Standard 1 and Secretarial Standard 2 - Secretarial Audit.	
UNIT IV	(18 hrs)
Inspection and Investigation	
Inspection and Investigation – Inspection of documents, Books of accounts, Registers – Power of ROC to call for information – Investigation of the affairs of the company – Power of inspector – Inspector's Report.	
UNIT V	(18 hrs)
Procedure related to LODR regulations	
Procedure relating to Inter-corporate loans and investments and related party transactions -	

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LODR regulations on related party transactions -Procedure for ascertainment of divisible profits and declaration of dividends – Payment of dividend – Claiming of unclaimed and unpaid dividend – Transfer of unclaimed dividend to IEPF.

Course Outcomes:

Students will be able to:

CO 1	Discuss incorporation procedures of company.
CO 2	Assess the duties, responsibility, appointment and disqualification of directors.
CO 3	Acquire familiarity on different types of meetings, committees and its procedure.
CO 4	Recall the provisions related to inspection and investigations.
CO 5	Discuss the procedure for intercorporate loans and investment.

Books for study:

1. Balachandran V and Govindarajan M (2016), "A Student Handbook on Company Law and Practice", Vijay Nicole, Chennai
2. Kapoor G.K and Sanjay Dhamija (2022), "Company Law and Practice", 26th Edition, Taxmann Publications, New Delhi.
3. Munish Bhandari (2022), "Bestword's A Handbook on Corporate and Economic Laws", 31st Edition, Bestword Publications Pvt. Ltd., New Delhi
4. Avtar Singh (2022), "Company Law", 17th Edition, Eastern Book Company Pvt. Ltd,
5. Bharat Bhushan, Kapoor N.D, Rajni Abbi, Rajiv Kapoor, (2021) "Corporate Laws", Sultan Chand & Sons, New Delhi

Books for reference:

1. Kuchal M.C, "Secretarial Practice" Vikas Publications (Pvt) Ltd., Hyderabad
2. Taxmann's Companies Act 2013 with Rules, Taxmann Publications, New Delhi
3. Ramaiya, A Ramaiya Guide to the Companies Act, 2013, LexisNexis Publishers, Gurgaon, Haryana

Web references:

1. https://www.icsi.edu/media/webmodules/23112021_Company_Law.pdf
2. <https://www.icsi.edu/media/webmodules/publications/FULL%20BOOK-PP-CSP-PART-A-PDF%20FILE.pdf>

Note: Latest edition of the books may be used

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SYLLABUS WITH EFFECT FROM 2023-2024

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	3	3	3	3	3	2	3
CO 2	3	3	3	3	3	3	3	2	3
CO 3	3	3	3	3	3	3	3	2	3
CO 4	3	3	3	3	3	3	3	2	3
CO 5	3	3	3	3	3	3	3	2	3

Strong - 3

Medium - 2

Low - 1

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First Year Elective-I
Semester I

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
414E1A	BANKING AND INSURANCE		6	-	-	-	4	6	25	75	100

Learning Objectives	
1	To understand the evolution of new era banking
2	To explore the digital banking techniques
3	To analyse the role of insurance sector
4	To evaluate the mechanism of customer service in insurance and the relevant regulations
5	To analyse risk and its impact in banking and insurance industry

Course Units

UNIT I (18 hrs)

Introduction to Banking

Banking: Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking. Digital Banking – Electronic Payment Systems– Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT – RTGS – VSAT– SFMS– SWIFT.

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UNIT II (18 hrs)

Contemporary Developments in Banking

Distributed Ledger Technology – Blockchain: Meaning - Structure of Block Chain - Types of Block Chain - Differences between DLT and Blockchain - Benefits of Blockchain and DLT - Unlocking the potential of Blockchain –Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking - Importance of AI in banking - Banking reimaged with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking.

UNIT III (18 hrs)

Indian Insurance Market

History of Insurance in India – Definition and Functions of Insurance –Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organisation – Insurance organization structure. Insurance Intermediaries: Insurance Broker – Insurance Agent – Surveyors and Loss Assessors - Third Party Administrators (Health Services) – Procedures – Code of Conduct.

UNIT IV (18 hrs)

Customer Services in Insurance

Customer Service in Insurance – Quality of Service - Role of Insurance Agents in Customer Service - Agent’s Communication and Customer Service –Ethical Behaviour in Insurance – Grievance Redressal System in Insurance Sector –Integrated Grievance Management System – Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines.

UNIT V (18 hrs)

Risk Management

Risk Management and Control in banking and insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk.

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Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Relate the transformation in banking from traditional to new age	K2
CO 2	Apply modern techniques of digital banking	K3
CO 3	Evaluate the role of insurance sector	K5
CO 4	Examine the regulatory mechanism	K4
CO 5	Assess risk mitigation strategies	K5

Books for study:

1. Indian Institute of Banking and Finance (2021), "Principles & Practices of Banking", 5th Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.
2. Mishra M N & Mishra S B, (2016), "Insurance Principles and Practice", 22nd Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.
3. Emmett, Vaughan, Therese Vaughan M., (2013), "Fundamentals of Risk and Insurance", 11th Edition, Wiley & Sons, New Jersey, USA.
4. [Theo Lynn](#) , [John G. Mooney](#), [Pierangelo Rosati](#), [Mark Cummins](#) (2018), *Disrupting Finance: FinTech and Strategy in the 21st Century* (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, NewYork (US)

Books for reference:

1. SundharamKPM & Varshney P. N., (2020), "Banking Theory, Law and Practice", 20th Edition, Sultan Chand & Sons, New Delhi.
2. Gordon & Natarajan, (2022), "Banking Theory, Law and Practice", 9th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Gupta P. K. (2021), "Insurance and Risk Management" 6th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
4. Susanne Chishti., & Janos Barberis(2016), *The Fintech book: The financial technology handbook for investors, entrepreneurs and visionaries.* John Wiley & Sons.

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First Year

Elective –II A

Semester I

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
414E1C	DRAFTING AND CONVEYANCING		6	-	-	-	4	6	25	75	100

Learning Objectives

1	To acquire knowledge on drafting and conveyancing and the general principles to be adopted for drafting all sorts of deeds.
2	To familiarize with the secretarial procedure in drafting the various resolutions and recording of minutes of meetings.
3	To understand the procedure to be followed for Memorandum of Association and Articles of Association.
4	To understand the provisions to be complied with for drafting of notice, agenda, resolutions and minutes of the meetings.
5	To prepare documents based on secretarial practice

Course Units

UNIT I	(18 hrs)
Drafting and Conveyancing	
Drafting and Conveyancing: Meaning - Distinction between Drafting and Conveyancing - General principles of drafting all sorts of deeds and conveyancing and other writings - Guidelines for use of particular words and phrases for drafting and conveyancing - Basic components of deeds – Document - Various kinds of deeds - Components of deeds -Engrossment and stamping of a deed.	
UNIT II	(18 hrs)
Secretarial practices in drafting	

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Secretarial practices in drafting - Principles relating to drafting of various resolutions – Preparation of agenda for committee, board, shareholders meetings - Drafting and recording of minutes.	
UNIT III	(18 hrs)
Drafting and conveyancing relating to various deeds	
Drafting and conveyancing relating to various deeds - Drafting of agreements - Important points in regard to drafting of contracts - Collaboration agreements - Drafting of a bill, Gift- deeds of Power of Attorney- Revocable and Irrevocable Power of Attorney - Power of Attorney by a company, Stamp duty, Construction and registration of Power of Attorney.	
UNIT IV	(18 hrs)
Drafting of agreements	
Drafting of agreements - Drafting of various commercial agreements, guarantees, counter guarantees, bank guarantees, outsourcing agreements, service agreements - Electronic contracts.	
UNIT V	(18 hrs)
Drafting of agreements under the Companies Act	
Drafting of agreements under the Companies Act - Drafting of Memorandum of Association and Articles of Association - Underwriting and brokerage agreements - Shareholders agreements - Contract of appointment of Managing Director, Manager and Company Secretary.	

Course Outcomes

Students will be able to

CO 1	Discuss the procedure for drafting and conveyancing
CO 2	Create and demonstrate the secretarial practices indrafting
CO 3	Outline various deeds
CO 4	Demonstrate skills in drafting agreements
CO 5	Prepare the drafting agreements pertaining to company law

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Books for study:

1. Chaturvedi R.N (2018), "Pleadings, Drafting & Conveyancing", Central Law Publications, Allahabad
2. Murali Manohar (2004), "Art of Conveyancing and Pleading", 2nd Edition, Eastern Book Company, Bangalore
3. Myneni S.R. (2022), "Drafting, Pleading and Conveyancing", Asia Law House, Hyderabad.

Books for reference:

1. Agarwal P.K. (2014), "Drafting, Pleading and Conveyancing", Samudhvab Publisher, Kolkatta
2. Sarkar (2022), "Guide To Drafting, Pleading & Conveyancing (Forms & Precedents)", Premier Publishing Company, Allahabad
3. ICSI Study Material - Drafting, Pleadings and Appearances

Web references:

1. https://www.icsi.edu/media/webmodules/Drafting_Pleadings_Appearances_22112022.pdf
2. <https://yusuflaw.com/wp-content/uploads/2020/07/Law-on-Drafting-Pleading-Conveyancing-YAL.pdf>
3. [http://lawfaculty.du.ac.in/files/course_material/V_Term/502%20-%20Drafting,%20Pleadings,%20and%20Conveyancing%20\(1\).pdf](http://lawfaculty.du.ac.in/files/course_material/V_Term/502%20-%20Drafting,%20Pleadings,%20and%20Conveyancing%20(1).pdf)

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	2	3	3	3	3	3	3
CO 2	3	3	2	3	3	3	3	3	3
CO 3	3	3	2	3	3	3	3	3	3
CO 4	3	3	2	3	3	3	3	3	3
CO 5	3	3	2	3	3	3	3	3	3

Strong - 3 Medium - 2 Low - 1

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First Year

Core – IV

Semester II

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
414C2A	STRATEGIC COST MANAGEMENT		6	-	-	-	5	6	25	75	100

Learning Objectives

1	To analyse the aspects of strategic and quality control management
2	To analyse and select cost control techniques
3	To apply activity based costing for decision making
4	To utilise transfer pricing methods in cost determination
5	To apply cost management techniques in various sectors

Course Units

UNIT I (18 hrs)

Introduction to Strategic Cost Management

Introduction to Strategic Cost Management (SCM) – Need for SCM – Differences between SCM and Traditional Cost Management - Value Chain Analysis: Meaning and steps - Quality Cost Management: Meaning of Quality and Quality Management – Cost of Quality –Indian Cost Accounting Standard 21 on Quality Control - Introduction to Lean System – Benefits of Lean System – Just in Time (JIT) – Kaizen Costing.

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<p>UNIT II (18 hrs)</p> <p>Cost Control and Reduction</p> <p>Cost Management Techniques: Cost Control: Meaning and Prerequisites - Cost Reduction: Meaning and Scope – Differences between Cost control and cost reduction - Pareto Analysis: Meaning, importance and applications - Target Costing: Meaning, steps and Principles – Life Cycle Costing: Meaning, Strategies for each stage of product life cycle, Benefits – Learning Curve: Meaning, Learning curve ratio and applications.</p>
<p>UNIT III (18 hrs)</p> <p>Activity Based Cost Management</p> <p>Activity Based Cost Management: Concept, Purpose, Stages, Benefits, Relevance in Decisionmaking and its Application in Budgeting – Practical problems.</p>
<p>UNIT IV (18 hrs)</p> <p>Transfer Pricing</p> <p>Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost, Market price on transfer price, Negotiated pricing and Pricing based on opportunity costs – Practical Problems.</p>
<p>UNIT V (18 hrs)</p> <p>Cost Management in Agriculture and IT sector</p> <p>Agriculture Sector: Features, Cost Structure, Cost Management, Tools to measure the performance, Minimum Support Price and International Perspective – Information Technology Sector: Features, Cost Structure, Cost Management and International Perspective.</p>
<p>Theory 20% Problems 80%</p>

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Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
1	Explain strategic cost management and QC	K2
2	Choose the appropriate technique for cost control	K3
3	Make use of activity based costing in practice	K3
4	Choose transfer pricing methods to solve problems	K3
5	Construct cost structure for Agriculture and IT sector	K3

Books for study:

1. Ravi M Kishore (2018), "Strategic Cost Management", 5th Edition, Taxmann Publications Pvt. Ltd, New Delhi.
2. Bandgar P. K., (2017), "Strategic Cost Management", 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Sexena V. K., (2020), "Strategic Cost Management and Performance Evaluation", 1st Edition, Sultan Chand & Sons, New Delhi.

Books for reference:

1. John K Shank and Vijay Govindarajan (2008), Strategic Cost Management, Simon & Schuster; Latest edition, UK
2. Jawahar Lal, (2015), "Strategic Cost Management", 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.)
3. Arora M. N., (2021), "A Text Book of Cost and Management Accounting", 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.

Web references:

1. <https://www.accountingtools.com/articles/strategic-cost-management.html#:~:text=Strategic%20cost%20management%20is%20the,it%20or%20have%20no%20impact.>
2. <https://ca-final.in/wp-content/uploads/2018/09/Chapter-4-Cost-Management-Techniques.pdf>
3. <https://resource.cdn.icai.org/66530bos53753-cp5.pdf>

Note: Latest edition of the books may be used

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Mapping of course outcomes with POs and PSOs

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	2	3
CO5	3	3	1	3	3	3	3	3	3
	High – 3			Medium – 2			Low – 1		

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First Year

Core – V

Semester II

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
414C2B	CORPORATE ACCOUNTING		6	-	-	-	5	6	25	75	100

Learning Objectives

1	To understand the accounting treatment for issue of shares
2	To determine profits for fire and marine insurance
3	To prepare consolidated financial statements
4	To account for price level changes
5	To adopt financial reporting standards

Course Units

UNIT I (18 hrs)

Issue of Shares and Final Accounts of Companies

Issue of Shares: ESOPs - ESPS - Sweat Equity Shares - Book Building- Buy-back of Shares - Conversion of debentures into shares - Final accounts of Companies as per Schedule III of the Companies Act, 2013 – Managerial remuneration.

UNIT II (18 hrs)

Insurance Company Accounts

Insurance Company Accounts: Types of Insurance - Final accounts of life assurance Companies- Ascertainment of profit- Valuation Balance Sheet-Final accounts of Fire, Marine and miscellaneous Insurance Companies.

Unit III (18 hrs)

Consolidated financial statements

Consolidated financial statements as per AS 21: Consolidated Profit and Loss Account–

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Minority interest – Cost of control – Capitalreserve – Inter-company holdings –Preparation of consolidated Balance Sheet.
UNIT IV (18 hrs) Contemporary Accounting Methods Accounting for price level changes – Social responsibility accounting – Human resource accounting - Forensic Accounting.
UNIT V (18 hrs) Financial reporting Financial reporting: Meaning, Objectives, Characteristics – Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20) – Corporate Social Responsibility: Meaning, Key provisions of Companies Act, 2013, Accounting for CSR expenditure, Reporting of CSR, Presentation and disclosure in the financial statements.
Theory 20% Problems 80%

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO1	Determine profit and financial position by preparing financial statements of companies as per schedule III of Companies Act, 2013	K5
CO2	Apply the provisions of IRDA Regulations in the preparation of final accounts of Life Insurance and General Insurance Companies.	K3
CO3	Determine the overall profitability and financial position by preparing consolidated financial statements of holding companies in accordance with AS21.	K5
CO4	Analyse contemporary accounting methods	K4
CO5	Examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013 with respect to Corporate Social Responsibility	K4

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<p>Books for study:</p> <ol style="list-style-type: none"> 1. Gupta R. L. &Radhaswamy M. (2021), "Corporate Accounting – Volume I & II", 14thEdition, Sultan Chand &Sons, New Delhi. 2. Maheshwari S. N., Sharad K. Maheshwari &Suneel K. Maheshwari, (2022), "Advanced Accountancy - Volume I &II", 11thEdition, Vikas PublishingHouse Pvt. Ltd., New Delhi. 3. Jain S. P., Narang K. L., Simmi Agrawal and Monika Sehgal (2019), "AdvancedAccountancy - Corporate Accounting – Volume - II", 22ndEdition, KalyaniPublishers, New Delhi. 4. Reddy T. S. &Murthy A., (2022), "Corporate Accounting – Volume I &II", 17th Edition, Margham Publications, Chennai.
<p>Books for reference:</p> <ol style="list-style-type: none"> 1. ArulanandamM.A &Raman K.S., (2021), "Advanced Accounting (Corporate Accounting – II)", 8thEdition, Himalaya Publishing House Pvt Ltd, Mumbai. 2. Shukla M C, Grewal T S and Gupta S C, (2022), "Advanced Accounts Volume II", 19thEdition, Sultan Chand &Sons, New Delhi. 3. Gupta R. L., (2022), "Problems and Solutions in Company Accounts", 2ndEdition,Sultan Chand &Sons, New Delhi.
<p>Web references:</p> <ol style="list-style-type: none"> 1. https://resource.cdn.icai.org/66550bos53754-p1-cp9.pdf 2. https://resource.cdn.icai.org/66545bos53754-p1-cp4.pdf 3. https://resource.cdn.icai.org/66638bos53803-cp1.pdf 4. http://ppup.ac.in/download/econtent/pdf/MBA%201st%20sem%20Lecture%20note%20on%20forensic%20accounting%20by%20Anjali.pdf

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	2	3	3	3	3	3	3
CO 2	3	3	3	3	2	3	2	3	3
CO 3	3	3	2	3	3	3	3	3	3
CO 4	3	3	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	3	3	3
	High – 3			Medium – 2			Low – 1		

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First Year

Core – VI

Semester II

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
414C2C	SETTING UP OF BUSINESS ENTITIES		6	-	-	-	4	6	25	75	100

Learning Objectives

1	To understand the startup landscape and its financing
2	To analyse the formation and registration of Section 8 company
3	To outline the concept of LLP and business collaboration
4	To understand the procedure for obtaining registration and license
5	To create awareness about the legal compliances governing business entities

Course Units

UNIT I

(18 hrs)

Startups in India

Types of business organisations –Factors governing selection of an organisation - Startups – Evolution – Definition of a Startup – Startup landscape in India – Startup India policy – Funding support and incentives – Indian states with Startup policies – Exemptions for startups – Life cycle of a Startup – Important points for Startups – Financing options available for Startups – Equity financing – Debt financing – Venture capital financing – IPO – Crowd funding – Incubators - Mudra banks –Successful Startups in India.

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UNIT II	(18 hrs)
Not-for-Profit Organisations	
Formation and registration of NGOs – Section 8 Company – Definition – Features – Exemptions – Requirements of Section 8 Company – Application for incorporation – Trust: Objectives of a trust – Persons who can create a trust – Differences between a public and private trust – Exemptions available to trusts – Formation of a trust - Trust deed –Society – Advantages – Disadvantages – Formation of a society – Tax exemption to NGOs.	
UNIT III	(18 hrs)
Limited Liability Partnership and Joint Venture	
Limited Liability Partnership: Definition – Nature and characteristics – Advantages and disadvantages – Procedure for incorporation – LLP agreement – Annual compliances of LLP-Business collaboration: Definition – Types –Joint venture: Advantages and disadvantages – Types – Joint venture agreement - Successful joint ventures in India– Special Purpose Vehicle – Meaning – Benefits – Formation.	
UNIT IV	(18 hrs)
Registration and Licenses	
Registration and Licenses: Introduction – Business entity registration – Memorandum of Association, Articles of Association and other relevant documents - Mandatory registration – PAN – Significance – Application and registration of PAN – Linking of PAN with Aadhar –TAN – Persons liable to apply for TAN – Relevance of TAN – Procedure to apply for TAN –GST: Procedure for registration – Registration under Shops and Establishment Act –MSME registration – Clearance from Pollution Control Board – FSSAI registration and license – Trade mark, Patent and Design registration.	

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UNIT V

(18 hrs)

Environmental Legislations in India

Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act, 1986: Prevention, control and abatement of environmental pollution - The Water (Prevention And Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution - Penalties and Procedure- The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards for The Prevention and Control of Air Pollution - Powers And Functions - Prevention and Control of Air Pollution - Penalties and Procedure.

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Compare the various avenues of acquiring finance to setup a business entity	K2
CO 2	Recall the legal requirements for Section 8 Company	K1
CO 3	Examine the provisions for LLP and joint venture	K4
CO 4	Analyse the registration and licensing procedure	K4
CO 5	Examine the compliance of regulatory framework regarding environment	K4

Books for study:

1. Kailash Thakur, (2007) "Environment Protection Law and Policy in India", 2nd Edition, Deep & Deep Publication Pvt. Ltd., New Delhi.
2. Avtar Singh, (2015), "Intellectual Property Law", Eastern Book Company, Bangalore
3. Zad N.S and Divya Bajpai, (2022) "Setting up of Business Entities and Closure" (SUBEC), Taxmann, Chennai
4. Amit Vohra & Rachit Dhingra (2022) "Setting Up Of Business Entities & Closure", 6th Edition, Bharath Law House, New Delhi

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Books for reference:

1. Setting up of Business Entities and Closure (2021), Module 1, Paper 3, The Institute of Company Secretaries of India, MP Printers, Noida
2. The Air (Prevention and Control of Pollution) Act, 1981, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
3. The Water (Prevention and Control of Pollution) Act, 1974, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
4. Cliff Ennico, (2005) "Small Business Survival Guide Starting Protecting and Securing your Business for Long-Term Success", Adams Media, USA
5. Daniel Sitarz,(2011) "Sole Proprietorship: Small Business Start-up Kit", 3rdEdition, Nova Publishing, USA

Web references:

1. https://www.icsi.edu/media/webmodules/FINAL_FULL_BOOK_of_EP_SBEC_2018.pdf
2. https://www.mca.gov.in/MinistryV2/incorporation_company.html 3)
3. <https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20Partnership%20Act,%202008.pdf>
4. <https://legislative.gov.in/sites/default/files/A1999-48.pdf>
5. https://www.indiacode.nic.in/bitstream/123456789/6196/1/the_environment_protection_act%2C1986.pdf

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	3	3	3	3	1	3
CO2	3	2	2	3	2	3	2	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

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MFFirst Year

Elective – III B

Semester II

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
414E2B	STRATEGIC MANAGEMENT		4	-	-	-	3	4	25	75	100

Learning Objectives

- | | |
|----|--|
| 1. | To understand strategic management and its levels and phases |
| 2. | To analyse the dynamics of competitive strategic management techniques |
| 3. | To familiarize with the business and functional level strategies |
| 4. | To gain knowledge on organisational and strategic leadership |
| 5. | To apply latest concepts in strategy implementation and control |

Course Units

UNIT I	(12 hrs)
Introduction to Strategic Management	
Introduction to Strategic Management: Meaning and Nature of Strategic management, Framework of Strategic management, Strategic Levels in Organizations, Phases of strategic management, Benefits and challenges of strategic Management in global economy.	
UNIT II	(12 hrs)
Techniques for Strategic Management	
Dynamics of Competitive Strategy: Corporate governance- Role of Board of directors and top management in corporate governance; Agency and Stewardship theory, Situational Analysis- SWOT analysis, TOWS Matrix, Portfolio Analysis - BCG, GE, and ADL matrix - Strategic Management Process: Strategic Planning, Strategic Intent – Vision, Mission and Objectives, Strategy Formulation - Corporate Level Strategies: Concepts and Nature of Corporate Strategy.	

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Strategic Alternatives at Corporate Level-Growth, Stability, Expansion, Business Combinations – Mergers and Acquisitions, Strategic Alliances, Turnaround, Retrenchment and Retreat, Corporate parenting.	
UNIT III	(12 hrs)
Different Levels of Strategies	
Business Level Strategies: Competitive Strategies at Business Level, Michael Porter's Generic Strategies, Best-Cost Provider Strategy - Functional Level Strategies: Marketing Strategy, Financial Strategy, Operations Strategy, Human Resource Strategy, Research and Development.	
UNIT IV	(12 hrs)
Organisation and Strategic Leadership	
Organisation and Strategic Leadership: Organisation Structure, Strategic Business Unit, Strategic Leadership, Strategy Supportive Culture, Entrepreneurship and Intrapreneurship, Strategic Leadership across organizations.	
UNIT V	(12 hrs)
Strategy Implementation and Control	
Strategy Implementation and Control: Strategy Implementation, Strategic Choice, Strategic Control, Strategy Audit, Business Process Reengineering, Benchmarking, Six Sigma and contemporary practices in strategic management.	

Course Outcomes

Students will be able to:

CO 1	Summarise strategic management principles at different levels and phases
CO 2	Explain the dynamics of competitive strategic management techniques
CO 3	Examine business and functional level strategies
CO 4	Identify strategic leadership and organisational skills
CO5	Apply latest concepts in strategy implementation and control

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<p>Books for study:</p> <ol style="list-style-type: none"> 1. Prasad L. M., (2018), "Strategic Management", 7th Edition, Sultan Chand & Sons, New Delhi. 2. Cherunilam, Francis, (2021), "Strategic Management" 8th Edition, Himalaya Publishing House Pvt Ltd, Mumbai. 3. John A. Pearce, Richard B. Robinson and Amita Mital, (2018) "Strategic Management" 14th Edition, McGraw Hill Education, New Delhi. 4. Gupta C. B. (2022), "Strategic Management" Latest Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.
<p>Books for reference:</p> <ol style="list-style-type: none"> 1. Jeyarathanam M., (2021), "Strategic Management" 7th Edition, Himalaya Publishing House Pvt. Ltd, Mumbai 2. Ghosh P.K. (2014), "Strategic Management", 14th Edition, Sultan Chand & Sons, New Delhi 3. Chandan J. S. and Nitish Sen Gupta (2022), "Strategic Management", Vikas Publishing House Pvt. Ltd., New Delhi 4. Fred R. David, (2017), "Strategic Management Concepts and Cases" 13th Edition, Prentice Hall, Pearson Education, London, England
<p>Web references:</p> <ol style="list-style-type: none"> 1. https://resource.cdn.icai.org/66691bos53810cp2.pdf 2. https://resource.cdn.icai.org/66693bos53810cp4.pdf 3. https://resource.cdn.icai.org/66694bos53810cp5.pdf 4. https://resource.cdn.icai.org/66695bos53810cp6.pdf 5. https://resource.cdn.icai.org/66697bos53810cp8.pdf

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	2	3	2	2	2	1	2
CO2	3	3	2	3	2	2	2	1	2
CO3	3	3	3	3	3	3	3	2	3
CO4	3	3	3	3	3	3	3	1	3
CO5	3	3	2	3	3	2	3	1	2
	Strong - 3			Medium - 2			Low - 1		

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First Year

Elective – IV B

Semester II

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
414E2D	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT		4	-	-	-	3	4	25	75	100

Learning Objectives	
1.	To become familiar with various Investment avenues and Portfolio Construction
2.	To understand the Equity Shares, Preference Shares and Bonds valuation models
3.	To learn about long-term and short-term investment analysis tools.
4.	To analyse with Portfolio theories.
5.	To gain knowledge in Portfolio performance methods.

Course Units

UNIT I	(12 hrs)
Investment and Portfolio Management	
Investment – Meaning – Nature and scope of Investment – Investment vs Speculation – Type of Investors – Investment Avenues – Factors influencing the investment choice – Portfolio Management: Meaning and significance, Active vs. Passive portfolio management - Strategic vs. Tactical asset allocation - Factors Affecting Investment Decisions in Portfolio Management.	
UNIT II	(12 hrs)
Valuation of Securities	
Bond: Introduction – Reasons for issuing Bonds –Features of Bond – Types of Bonds – Determinants of bond safety – Bond Prices, Yields and Interest Rates – Measuring Price Volatility of Bonds–Macaulay Duration and Modified Duration - Preference Shares:	

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Introduction – Features of Preference Shares – Preference Shares Yield – Holding Period Return – Yield to Call – Concept of Present Value – Equity Share Valuation Models.	
UNIT III	(12 hrs)
Fundamental Analysis and Technical Analysis	
Fundamental Analysis: Objectives – Economic Analysis, Industry Analysis, Company Analysis – Technical Analysis: Meaning – Assumptions – Pros and cons of technical analysis – Differences between fundamental analysis and technical analysis – Dow Theory – Types of Charts – Chart Patterns – Trend Analysis – Support Line and Resistance Line – Volume Analysis – Indicators and Oscillators – Simple Moving Average – Exponential Moving Average – Relative Strength Index – Bollinger Band – Elliott Wave Theory.	
UNIT IV	(12 hrs)
Efficient Market Hypothesis	
Efficient Market Hypothesis – Markowitz Model, Arbitrage Pricing Theory – Sharpe’s Single index portfolio selection method – Capital Asset Pricing Model (CAPM).	
UNIT V	(12 hrs)
Portfolio Performance Evaluation	
Portfolio Performance Evaluation – Meaning - Need for Evaluation - Methods of calculating Portfolio return - Sharpe’s Ratio - Treynor’s Ratio - Jensen’s Differential Returns - Portfolio Revision - Need for Portfolio Revision - Formula Plans.	

Course Outcomes

Students will be able to

CO 1	Examine investment options and structure a portfolio
CO 2	Assess the value of Equity Shares, Preference Shares and Bonds
CO 3	Examine stock performance through fundamental and technical analysis
CO 4	Examine the various Portfolio Theories.
CO 5	Evaluate the portfolio performance.

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Books for study:

1. Prasanna Chandra (2021), "Investment Analysis and Portfolio Management", 6th Edition, McGraw Hill, Noida, UP
2. Rustagi RP (2022), "Investment Analysis and Portfolio Management", 5th Edition, Sultan Chand & Sons, New Delhi
3. Bhalla V.K. (2019), "Investment Management", 19th Edition, S.Chand& Co. Ltd., New Delhi

Books for reference:

1. Donald E. Fischer, Ronald J. Jordan, Ashwini. K. Pradhan (2018), "Security Analysis Portfolio Management", 7th Edition, Pearson Publication Pvt. Ltd., India, Noida
2. Avadhani V.A. (2016), "Securities Analysis and Portfolio Management", 12th Edition, Himalaya Publishing House, Mumbai
3. Ranganathan M. and Madhumathi R (2012), "Security Analysis and Portfolio Management", 2nd Edition., Pearson Education India Pvt Ltd, Noida
4. Punithavathy Pandian (2019), "Securities Analysis and Portfolio Management", Himalaya Publishing House, Mumbai
5. Subrata Mukherjee (2021), "Security Analysis and Portfolio Management", S.Chand& Co. Ltd, New Delhi

Web references:

1. https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_SAPM_Lecture_Notes.pdf
2. <https://www.studocu.com/in/document/galgotias-university/equity-portfolio-management/portfolio-management-lecture-notes-1-10/17701348>
3. <https://www.educba.com/fundamental-analysis-vs-technical-analysis>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	1	3	2	3	2	2	3
CO 2	3	3	1	3	2	3	2	3	2
CO 3	3	3	2	3	2	3	2	3	2
CO 4	2	3	1	3	2	2	2	3	2
CO 5	3	3	1	3	2	2	2	3	2

Strong - 3

Medium - 2

Low - 1

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SYLLABUS WITH EFFECT FROM 2023-2024

First Year

SEC – 1

Semester II

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst.Hours	Marks		
									CIA	External	Total
414S2A	INTELLECTUAL PROPERTY RIGHTS	SEC	3	-	1*	-	2	4	25	75	100

UNIT I **(12hrs)**

Introduction

Introduction and the need for Intellectual Property Right (IPR) - Kinds of IPR – National IPR Policy.

UNIT II **(12hrs)**

Conceptual Principles of Patent Law in India - Process for obtaining patent - Rights granted to a Patentee - Infringement of Patent.

Case Study: Any one case study on patent infringement

UNIT III **(12hrs)**

Trademarks –Types - Functions - Distinctiveness and Trademarks - Meaning of Good Trademark - Rights granted by Registration of Trademarks - Infringement of trademark.

Case Study: Any one case study on Trade Marks

UNIT IV **(12hrs)**

Copyrights - Introduction and Evolution of Copyright - Objectives and fundamentals of Copyright Law - Requirements for Copyrights - Works protectable under Copyrights - Authorship and Ownership - Rights of Authors and Copyright owners - Infringement of Copyright.

Case Study: Any one case study on Copy Rights

UNIT V **(12hrs)**

Geographical Indication - Introduction and Concept of Geographical Indications -

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History - Administrative Mechanism - Benefits of Geographical Indications - Infringement of registered Geographical Indication.

Case Study: Prepare a list of Geographical Indications awarded to Indian products.

Prepare a project on any one of the GI product of Tamilnadu.

Theory 80% Practical Exposure 20%

Course Outcomes

Students will be able to:

COS	Outcomes
CO1	Learn the basics of IPR
CO2	Analyze and identify the types of IPR
CO3	Gain a perspective of Patents
CO4	Develop an insight about Trademarks and its related provisions
CO5	Understand the trade secrets and GI's and stages of IPR evolution

RECOMMENDED BOOKS

1. The ICSI Study Material– Intellectual Property Rights Law & Practice
2. Intellectual Property, 2nd edition, Elizabeth Verkey & Jithin Sajilsaac, EBC Webstore
3. An Introduction to Intellectual Property Rights, 3rd edition, 2012 J.P. Mishra, Central Law Publications
4. Law relating to Intellectual Property Rights, Dr.M.K.Bhandari, Central Law Publications
5. Principles of Indian Intellectual Property Rights–Law & Practice, Sachin. G.Lokaoure, Notion Press
6. Intellectual Property Rights Law & Practice, Dr.S.V.Damodar Reddy, Asia Law House

JOURNALS & WEBSITES

1. Journal of Intellectual Property Rights
2. e-Bulletin: The ICSI, New Delhi 110033
3. Chartered Secretary (Monthly): The ICSI, New Delhi 110033
4. All India Reporter: All India Reporter Ltd., Congress Nagar, Nagpur
5. <https://ipindia.gov.in>
6. <https://www.wipo.int>
7. <https://ipindiaonline.gov.in>
8. www.pinsentmasons.com

Note: Latest edition of the books may be used

III SEMESTER

Course Components	Subjects	Inst. Hour	Credit	Hrs.	Max. Marks	
					CIA	External
Core	PAPER- VIII Goods and Service Tax and Customs Law	6	4	3	25	75
Core	PAPER-IX Research Methodology	6	4	3	25	75
Core	PAPER-X Advanced Cost & Management Accounting	6	5	3	25	75
Elective III	Drafting and Conveyancing	6	4	3	25	75
Extra Disciplinary	Banking Law & Practice	6	4	3	25	75
Soft Skill III			2			

CORE PAPER VIII – GOODS AND SERVICE TAX & CUSTOMS

LAWLEARNING OBJECTIVES

- To provide conceptual knowledge relating to Goods and Services Tax
- To provide an overview of Customs Laws

UNIT - I

Genesis of GST in India – Concept of GST – Need for GST in India – Framework of GST as introduced in India – Benefits of GST

Concept of Supply (Section 7 of CGST Act) – Composite and Mixed Supplies (Section 8 of CGST Act) – Interstate Supply (Section 7 of IGST Act) – Intra State Supply (Section 8 of the IGST Act) - Time of Supply (Section 12 & 13 of CGST Act) – Value of Supply (Section 15 of CGST Act.)

UNIT - II

Levy and collection of CGST & IGST – Composition levy - Input Tax Credit – Eligibility and conditions – Registration – Persons liable for registration – Compulsory registration – Procedure for registration- Amendment of registration- Cancellation of registration.- Tax invoice, Credit and Debit Notes

UNIT – III

Accounts and Records – E Way Bill - Payment of Tax, interest, penalty – Electronic cash ledger-Electronic credit ledger – Electronic Liability Register – Returns – Furnishing details of outward supplies – Furnishing details of inward supplies- Furnishing of returns. (Section 39 of CGST Act)

UNIT – IV

Job work – Procedure u/s 143 of CGST Act – input tax credit on job work (Section 19 of CGST Act) – Assessment - Self Assessment – Provisional Assessment – Scrutiny of returns – Summary assessment – Audit of accounts - Audit by tax authorities – Special

Audit – Inspection – Search – Seizure and Arrest – offences and Penalties

UNIT – V The Customs Laws

The Customs Act, 1962 - Levy and Collection of Customs Duty – Type of Customs Duty – Prohibition of Importation and Exportation of Goods – Special Provision for Detection and Prevention of illegal Import and Export.

Valuation of goods under Customs Act – Clearance of Import and Export Goods – Warehousing of Goods – Customs Duty Drawback – Search, Seizure, Arrest, and Confiscation of Goods – Tax Planning in Customs.

LEARNING OUTCOMES

- Students can enhance their knowledge on GST.
- The regulatory compliance under the GST laws can be understood by the students.

REFERENCE BOOKS

1. GST and Customs Law – V. Balachandran – Sultan Chand & Sons New Delhi
2. Goods & Services Tax – Indian Journey: N.K. Gupta & Sunnania Batia, Barat's Publication
3. GST - Law & Practice: Dr. B.G. Bhaskara, Manjunath. N & Naveen Kumar IM,
4. Understanding GST : Kamal Garg, Barat's Publication.
5. Indirect Taxes – Datey – Tax man publications
6. Study Material – CA intermediate Paper 4B – Indirect Taxes
7. Study Material – CA final- paper 8- Indirect Tax laws

WEB ADDRESS

1. www.gst.gov.in
2. <http://www.cbic.gov.in/>
3. <https://cleartax.in/s/gst-law-goods-and-services-tax>
4. <https://www.profitbooks.net/gst-india-overview/>
5. <https://www.investopedia.com/terms/g/gst.asp>

CORE PAPER IX - RESEARCH METHODOLOGY

LEARNING OBJECTIVES

- To acquire knowledge with regard to research methods and reporting.
- To provide knowledge of hypothesis formulation, testing, sampling and its fundamentals.

UNIT - I RESEARCH

Meaning and Significance of Research - Objectives - Types - Research Process - common problems encountered in Research - Ethics in Research - Research problem - Meaning selection and formulation - techniques involved in defining a problem.

UNIT - II RESEARCH DESIGN

Meaning and need for Research Design - Feature of a good Design - Different Research Design.

DATA COLLECTION

Methods - Primary and Secondary data - Observation - Interviews - Questionnaire- Construction of a Questionnaire.

SCALING

Meaning - Important scaling techniques - Multidimensional Scaling

UNIT – III HYPOTHESIS

Meaning - types - sources of Hypothesis - Testing of Hypothesis - errors in testing - Limitations in the testing of Hypothesis.

SAMPLING

Fundamentals - types - Sampling errors and data collection errors - Sample sizes and its distribution - Testing the appropriateness of a sample.

UNIT – IV STATISTICAL TESTS

Parametric tests - Tests of small and large sample - T test, Z test, Chi Square test - Analysis of Variance - One way ANOVA and two ways ANOVA.

UNIT – V REPORT WRITING

Types of Reports - contents, features of good Reports - Steps in writing a Report.

LEARNING OUTCOMES

- Students can acquire knowledge on different research methods
- Students can understand the hypothesis formulation and different sampling techniques in research area.

RECOMMENDED BOOKS

1. Gupta.S - Research Methodology & Statistical Techniques
2. Paneerselvam - Research Methodology - Prentice Hall of India
3. Krishnaswamy - Research Methodology - Pearson Education India
4. GopalLal Jain - Research Methodology - methods, tools & techniques –Tamilnadu Book House
5. Harounh A.B.E.M - Research Methodology - Tamilnadu Book House

WEB ADDRESS

1. www.socialpsychology.org

CORE PAPER -X - ADVANCED COST AND MANAGEMENT ACCOUNTING

LEARNING OBJECTIVES

- To provide an in-depth knowledge of the techniques and methods of Cost and Management Accounting relevant to Corporate Administration.
- To analyse the profitable avenues of investment from different alternatives for effective decisions.

UNIT I

Introduction – Objectives of Costing System – Cost Concepts and Cost Classification

– Establishing a Costing System – Management Accounting – Nature and scope, tools and techniques of Management Accounting – Differences between Cost, Financial and Management Accounting-Cost Audit, Costing Standards and Cost Records,

UNIT – II

Methods of Costing – Output or Unit Costing – Job and Batch Costing, Operating Costing, Operation Costing, Contract Costing, Process Costing - Treatment of by-products & joint-products – Reconciliation of Cost and Financial Accounts.

UNIT – III

Marginal Costing and Break- Even Analysis – Preparation of Break – Even Charts, Profit – Volume Graph – Practical application of Profit Volume Ratio - / Standard Costing and Variance Analysis – Material Labour, Overhead and Sales Variances.

UNIT IV

Accounting Ratios – Classification – Computation – Advantage and limitations – Cash Flow Analysis – Preparation and usefulness

UNIT V

Budget and Budgetary Control - Classification and preparation of Budgets – Capital Budgeting techniques and appraisal.

LEARNING OUTCOMES

- Students will gain knowledge on various methods of costing both for manufacturing and service organisations.
- Managerial decisions can be taken effectively by students by applying marginal cost techniques.

RECOMMENDED BOOKS :

1. Jain S.P & Narang K.I - Cost & Management Accounting- Kalyani Publishers.
2. Dr. S.N Maheswari - Cost & Management Accounting - Sultan Chand & Sons
3. Iyengar S.P - Cost & Management Accounting - Sultan Chand & Sons.
4. William Son- Cost & Management Accounting - Prentice Hall of India.
5. Kaplan, Advanced Management Accounting, 3rd Ed. Pearson Education, New Delhi

WEB ADDRESS

1. www.iimcal.sc.in
2. www.futureaccountant.com
3. www.ce.cmu.edu
4. www.computerizedaccount.tripod.com

ELECTIVE III - DRAFTING AND CONVEYANCING LEARNING OBJECTIVES

- To acquire knowledge on drafting and conveyancing and the general principles to be adapted for drafting all sorts of deeds.
- To familiarise with the secretarial procedure in drafting the various resolutions and recording of minutes of meetings.

Unit I

Drafting – meaning – Conveyancing – meaning - distinction between Drafting and

Conveyancing - general principles of drafting all sorts of deeds and conveyancing and other writings - guidelines for use of particular words and phrases for drafting and conveyancing - basic components of deeds – document-various kinds of deeds-components of deeds -engrossment and stamping of a deed

Unit II

Secretarial practices in drafting - principles relating to drafting of various resolutions

– preparation of agenda for meetings - drafting and recording of minutes.

Unit III

Drafting and conveyancing relating to various deeds - drafting of agreements - important points in regard to drafting of contracts - collaboration agreements - drafting of abill, gift- deeds of Power of Attorney- Revocable and Irrevocable Power of Attorney - Powerof Attorney by a company, stamp duty, construction and registration of Power of Attorney **Unit IV**

Drafting of agreements- drafting of various commercial agreements, guarantees, counter guarantees, bank guarantees, outsourcing agreements, service agreements- electronic contracts

Unit V

Drafting of agreements under the Companies Act - Drafting of Memorandum of Association and Articles of Association - Underwriting and brokerage agreements - Shareholders agreements- contract of appointment of Managing Director, Manager and Company Secretary.

LEARNING OUTCOMES

- Students can understand the procedure to be followed for Memorandum of Association and Articles of Association.
- The provisions to be complied with for drafting of notice, agenda, resolutions and minutes of the meetings.

RECOMMENDED BOOKS

1. ICSI Study Material on Drafting & Conveyancing
2. Chaturvedi R.N. Pleadings, Drafting & Conveyancing, Central Law Publications, India
3. Murali Manohar, Art of Conveyancing and Pleading, Eastern Book Company, 2004
4. Drafting, Pleading and Conveyancing Dr. S.R. Myneni, Asia Law House
5. Drafting, Pleading and Conveyancing Dr.P.K. Agarwal, Samudhbab Publisher and Book House

Web Address

- 1. Free Legal Writing Course | Learn Legal Drafting | Legal ...<https://legalwriting.in>**
- 2. Drafting and Conveyancing : Civil Litigation - EBC**

Webstore <https://www.ebcwebstore.com> › ...

3. Drafting, Pleading and Conveyancing | Udemy <https://www.udemy.com>

› ... › Social Science › Law

EXTRA DISCIPLINARY II - BANKING LAW AND PRACTICE

LEARNING OBJECTIVES

- To provide an in-depth knowledge of Banking Law and Practices.
- To gain knowledge on various Government schemes available for the benefit of general public.

Unit I

Indian Banking System – An Evolution – Nationalisation of Banks – Consolidation

of PSU Banks – Types of Banks in India – Reserve Bank of India Act, 1934 – Objectives of RBI – Functions of RBI – Issuing of Licence to Foreign Banks, Private Sector Banks, Local

Area Banks – Branch Licensing – Setting up of Regional offices, Administrative offices, Back offices (Central Processing Centres/Service Branches) and Call Centres.

Unit II

Regulation of Banking Business – Powers of RBI to issue directions – Depositor Education and Awareness Fund Scheme (DEAF) – Regulation of Interest Rate and Payment Systems – Card Products – Processing of e-mandate in Unified Payments Interface (UPI) for recurring transactions – Pre-paid instruments – Cash withdrawal using Point of Sale (PoS) terminals – Internet Banking Guidelines – Money market Instruments – CRR, SLR – Procedure for Computation and Penalty for non-maintenance of SLR.

Unit III

Banking Operations – Preparation of Vouchers – KYC in Banks – Classification of Deposit Accounts and Types of Account Holders.

IT in Banking – Banking Services and IT Related Risks and Controls – Various IT Driven Products in Banking Industry – Cyber Crime – MIS – Business Intelligence and Data Analytics – Business Intelligence and Customer Relationship Management.

Unit IV

Negotiable Instruments – Types – Parties to a Negotiable Instrument – Endorsements – Crossing of a Cheque – Types of Crossing – Role and duties of a Paying Banker – Role and duties of a Collecting Banker – Cheque Transaction System – Liability of a Paying Banker under a forged cheque – Negligence, Responsibility and Liability of a Collecting Banker.

Unit V

Various Government Schemes – PMJDY, PMMY, MUDRA Scheme, Sukanya Samridhi Account Yojana, PMJJBY, PMSBY, APY (Atal Pension Yojana), PMVVY, PMFBY, PMEGP – Individual Enterprises (SEPI) – Loan & Subsidy, Pradhan Mantri Awas Yojana (urban) – Prime Minister Awas Yojana – Gramin.

LEARNING OUTCOMES

- Students will gain knowledge on the importance of IT in Banking sector
- The role, duties and liabilities of a paying banker and collecting banker can be understood by the students

RECOMMENDED BOOKS

ICSI Study Material on Banking Law and Practice

Banking Law & Practice, K.P. Kandasami, S. Natarajan, R. Parameswaran, S. Chand

Banking Law & Practice, M.L. Tannan revised by C.R.Datta & S.K. Kataria Wadhwa & Company, Nagpur

Banking Law & Practice, R.K. Gupta, Modern Law Publications

Banking & Finance – Theory, Law & Practice, PHI Learning Pvt Ltd.

WEB ADDRESS

1. <https://iiblp.org>
2. <https://www.wiley.com>
3. <https://www.oreilly.com>
4. <https://sahityabhawanpublications.com>

IV SEMESTER

Course Components	Subjects	Inst. Hour	Credits	Hrs.	Max. Marks	
					CIA	External
Core	PAPER-XI Secretarial Management and Systems Audit	6	4	3	25	75
Core	PAPER-XII Financial Management	6	4	3	25	75
Core	Paper XIII Intellectual Property Rights	6	4	3	25	75
Elective IV	PAPER-XIV & XV Corporate Restructuring Law & Practice (OR) Corporate Governance & Business Ethics	6	5	3	25	75
	Project & Viva Voce	6	4	3	30 (Project)	70 (Project & Viva Voce)
Soft Skill IV			2			

CORE PAPER – XI - SECRETARIAL MANAGEMENT AND SYSTEMS

AUDIT

LEARNING OBJECTIVES

- To develop knowledge and insight to conduct secretarial / securities audit,
- To understand the secretarial compliances to be followed by entities for secretarial audit.

UNIT - I

Company Secretary in Practice

Practicing Company Secretary – requirements – various recognitions Secured – advisory services rendered – areas of practice – challenges before the Profession – Professional Standards and Code of Conduct – exploring new horizons.

Secretarial Audit

Need, objective and scope of Secretarial Audit – Secretarial Audit Process – Periodicity and format of Secretarial Audit Report – appointment, duties and power of Secretarial Auditor – check list / worksheet for Secretarial Audit - various corporate laws and covenants of loan agreements entered into with Financial Institutions.

Compliance Certificate

Concept and need – appraisal of Secretarial Compliances – specimen Compliances Certificate.

UNIT - II

Search / Status Reports

Preparations of search and status reports for register of companies records for Banks and financial institutions – scope and importance – verification of documents relating to Charges – requirement of various Financial Institutions and other Corporate Lenders – Due Diligence report.

UNIT – III

Secretarial Audit

Meaning need and scope – ensuring proper compliance of provision relating to issue and transfer of securities – preventing fraudulent and unfair trade practice including

Securities and Exchange Board of India Regulations framed thereon – protecting the interest of Investors.

UNIT IV

Management Audit

Meaning nature and scope – principles and fundamentals of Management Audit – audit of Management methods and performance – Organizational needs for Management Audit.

Cost Audit

Nature, objectives and scope – Cost Audit distinguish from Financial Audit, Management Audit – Cost Audit as an aid to Management, Shareholders and other external agencies and public – cost audit report.

UNIT - V

Systems Audit

Nature, significance and scope of System Audit – steps involved in conducting Systems Audit – system audit of computerized secretarial functions – documentation standards, policies and procedures – audit approach.

LEARNING OUTCOMES

- The need and importance of secretarial audit in companies is understood by the students.
- The secretarial compliances to be followed in a company is known to the students.

RECOMMENDED BOOKS

1. ICSI study material – Secretarial and Management Audit.
2. Changing pattern of Corporate Management, Sen Gupta N.K - Vikas Publishing House Pvt Ltd, New Delhi.
3. Cost and Management Audit – Vashist and Saxena
4. Secretarial, Securities and Management Audit, Dr. V. Balachandran and Dr.

K.S. Ravichandran, Bharat Law House, New Delhi

WEB ADDRESS

1. www.manupatra.com

CORE PAPER – XII- FINANCIAL MANAGEMENT

LEARNING OBJECTIVES

- To provide conceptual clarity about the management tools and techniques used in financial planning, analysis, control and decision making.
- To have sound knowledge about Financial Management, Cost of capital, Capital Structure and Working capital and its implications.

UNIT - I

Meaning, Importance and objectives of Financial Management - Time Value of Money - Conflicts in profit versus Maximisation Principle - Functions of Chief financial officer.

UNIT - II

Management of Working Capital, Cash and marketable Securities Management; Treasury Management, Receivables Management, Inventory Management, Financing of Working Capital.

UNIT - III

Investments decisions - Capital budgeting Techniques for evaluation like pay bank Method, accounting rate of return, Internal rate of return, Net present value and profitability index - simple problems; Relationship between risk and return.

UNIT - IV

Financing decisions: Cost of Capital; cost of different sources of finance weighted average cost of capital; Marginal cost of capital; Concepts of operating and financial leverage, Capital Structure patterns: Designing optimum capital structure; Constraints: various capital structure theories; Different sources of finance Long. Medium and short term finance.

UNIT - V

Dividend policy: Determinate - Constraints of dividend policy - dividend theories - legal finance work - Dividend practice in India. Merchant banking, Venture Capital mutual funds, leasing and factorising.

LEARNING OUTCOMES

- The theories on dividend, dividend policy and dividend practices followed in India is understood by the students.
- The concept of cost of capital, capital structure and working capital is gained by students.

RECOMMENDED BOOKS

1. Das K.R. Bhattacharya, P.K. Sharma, R.K. Gupta S.K., 2001 – Corporate Finance Management, 2nd Edition, Kalyani Publishers.
2. I.M. Pandey – Financial Management 9th Edition (with CD) New Edition – Vikas Publishing House Limited.
3. A.K. Choudhary – Corporate Finance – Tamilnadu Book House
4. P. Periasamy – Vijay Nicole – Financial Management Principles and Practices
5. S.N. Maheswari, 2005 – Elements of Financial Management, 9th Revised Edition, Sultan Chand & Sons.

CORE PAPER – XIII -INTELLECTUAL PROPERTY RIGHTS

LEARNING OBJECTIVES

- To know the need and importance of Intellectual Property rights and the policies adapted.
- To understand the registration of Patents, Trade marks and Copy Rights.

Unit I

Intellectual property rights - meaning and definition - need for protecting intellectual property

Unit II

Patents - Patents Act 1970 - Preparation of Patent documents - Patent application and the process of examining the application – patent infringement- types of patent infringement **Unit III**

Trademarks - Registration of trademarks - Registration procedure - Who may apply for trademark - Requisites for registration - Renewal of trademark registration - opposition to registration - Infringement of registered trademarks.

Unit IV

Copyrights - Meaning and rights conferred - Authorship and Ownership - terms of copyrights - Copyright Office and Board - functions of Board - registration of Copyright - infringement of Copyright - Statutory exceptions - remedies against infringement of Copyrights- moral rights - Author's special right - Anton Pillar injunctive relief in India – appeals.

Unit V

Trade secrets - position and protection of trade secrets in India - future of trade secrets in India - Determination of trade secret status - liability for misappropriation of trade secrets

Geographical indication - registration of geographical indications - benefits of registration- WIPO - TRIPS Agreement.

LEARNING OUTCOMES

- The need and importance of intellectual property rights can be understood by the students from national and international perspective.
- The steps to be taken to protect the trade secrets and future of trade secrets in India can be highlighted by the students.

RECOMMENDED BOOKS

1. The ICSI Study Material – Intellectual Property Rights Law & Practice
2. Intellectual Property, 2nd edition, Elizabeth Verkey&JithinSaji Isaac, EBC Webstore
3. An Introduction to Intellectual Property Rights, 3rd edition, 2012 J.P.Mishra, CentralLaw Publications
4. Law relating to Intellectual Property Rights, Dr.M.K.Bhandari, Central LawPublications
5. Principles of Indian Intellectual Property Rights – Law & Practice, Sachin . G.Lokaoure, Notion Press
6. Intellectual Property Rights Law & Practice, Dr.S.V.Damodar Reddy, Asia LawHouse
- 7.

JOURNALS & WEBSITES

1. Journal of Intellectual Property Rights
2. e-Bulletin: The ICSI, New Delhi 1100 033
3. Chartered Secretary (Monthly): The ICSI, New Delhi 1100 033
4. All India Reporter: All India Reporter Ltd., Congress Nagar, Nagpur
5. <https://ipindia.gov.in>
6. <https://www.wipo.int>.
7. <https://ipindiaonline.gov.in>
8. www.pinsentmasons.com

ELECTIVE PAPER IV

[Note: Choose any one of the following as Paper XIV)

CORPORATE RESTRUCTURING LAW AND PRACTICE (OR)

CORPORATE GOVERNANCE AND BUSINESS ETHICS

ELECTIVE PAPER IV

CORPORATE RESTRUCTURING LAW AND PRACTICE

LEARNING OBJECTIVES

- To acquaint the students with all aspects and intricacies of law and practical issues affecting and arising out of corporate restructuring.
- An insight and knowledge on the role of SEBI and legal aspects to be followed for takeovers has been made.

UNIT - I

Introduction

Meaning of Corporate Restructuring - Needs, Scope and Modes of

Restructuring -Global and National Scenario.

Strategies

Strategic Planning- competitive advantage and core competence - Strategic Formulation- routes for executive strategy - start up, Mergers, Acquisition, Takeover, Disinvestment and Strategic Alliances.

UNIT – II

Mergers & Amalgamations

Concept, Need & Reasons – Legal Aspects – Procedural Aspects relating to commencing of meetings and presentations of petitions include documentations.

UNIT – III

Takeovers

Meaning & Concept – Types of Takeovers – Legal Aspects – Securities & Exchange Board of India Takeover Regulations – Procedural Aspects – Economic Aspects – Financial Aspects – Payment of Consideration – Bailout Takeovers – Takeover of Sick-Units.

UNIT – IV

Corporate Demergers/Splits & Divisions

Difference between Demergers and Reconstructions - Modes of Demerger – By Agreement, under scheme of arrangement, by Voluntary Winding Up – Tax Aspects – Tax reliefs – Indian Scenario – Reverse Mergers.

UNIT – V

Financial Restructuring

Buy back of shares – Concept and necessity – Securities and Exchange Board of India Guidelines – Government Guidelines – Procedure and Practice of buyback of shares.

LEARNING OUTCOMES

- The students can understand the need and importance of corporate restructuring and how it takes place.
- The legal and procedural aspects to be followed for mergers and amalgamations and take overs can be understood by students in a better manner.

RECOMMENDED BOOKS

1. ICSI Study Material – Corporate Restructuring Laws & Practice
2. Fred Westernt, KwangSchung& Susan E.Hoag – Merger, Restructuring & CorporateControl
3. Verma J.C – Corporate Mergers, Amalgamations and Takeovers.
4. Brojendranath Banerjee – Company Takeover

WEB ADDRESS

1. www.indiacorporateadvisor.com
2. www.legalserviceindia.com

ELECTIVE PAPER IV

CORPORATE GOVERNANCE AND BUSINESS ETHICS

LEARNING OBJECTIVES

- To provide knowledge on global development and best practices in the corporate world.
- To know about the Corporate Governance Forums at global level.

UNIT - I

Evolution of Corporate Governance – its Concept - principles and development - An analysis of legislative framework of corporate governance in various countries such as UK, USA, India.

UNIT - II

Management structure for corporate governance – Board structure - building responsive boards, issue and challenges - effectiveness of Board, board committees and their functioning in particular audit committee, legal compliance committee and Stakeholders' relationship committee - appraisal of Board performance, transparency and disclosure - internal control system and risk management.

UNIT – III

Corporate communication - art and craft of investors relations - shareholders activism, investor protection and changing role of Institutional Investors - Corporate Social Responsibility and good corporate citizenship.

UNIT - IV

Various corporate governance forums - Common Wealth Association for Corporate Governance (CACG), Organization for Economic Cooperation Development (OECD),

International Corporate Governance Network (ICGN), National Foundation for Corporate Governance (NFCG), etc.

UNIT – V

Genesis, significance and scope of Business Ethics - Ethical principles in business – codes and innovations - Concept of the stakeholders' organization - Challenges of business ethics and corporate leadership.

RECOMMENDED BOOKS

1. Study Material on Governance, Business Ethics and Sustainability issued by Institute of Company Secretaries of India.
2. Corporate Governance and Sustainability, Challenges for Theory and Practice
- Edited by Suzanne Benn, Dexter Dunphy
3. Corporate Governance, Financial Responsibility, Ethics and Controls by Erik Banks
4. [Corporate Governance](#) - by John L Colley

CORE PAPER XIV - PROJECT REPORT AND VIVA VOCE

LEARNING OBJECTIVES

- To enable the students to select a topic and carry out a project work
- The application of statistical tools relevant to their topic to be made.

M.Com (Corporate Secretaryship) had been introduced with the unique pattern of course content to culminate practical learning through undergoing training in corporate bodies. To acquaint with spontaneous lead to compare and contrast theoretical as well as practical oriented interpretation of the various managerial and secretarial aspects of business in general, each student should undergo training as well as learning by practice under the supervision of human resource personnel in the respective organization.

The student can select their topics from fields like Marketing, Organizational behavior, Finance, Human Resource Management etc., The report should include field studies, surveys, interpretations, planning and design of an improved and integrated management systems, presented in a comprehensive manner with recommendation for solution based on scientifically worked out data.

The duration of the training shall be for a period of not less than 6 weeks/45 days during the II year. The training shall broadly give an exposure to identify a problem of current interest in the area of Corporate Management.

The contents of the Report may include the following:

Chapter I – Introduction - This chapter includes

- Nature and Importance of the study
- Statement of the current problem
- Objectives of the study
- Scope and Limitations of the study
- Methodology used for the study
 - i) Data collection
 - ii) Statistical Techniques used
- Chapterisation

Chapter II – Profile of the Company

This chapter consists of

- History and Evolution, Incorporation.
- Organisation Chart, Departmentation.
- Office Layout and Management.
- Indicators of Growth.

Chapter III – Practical Exposure during the course of training

This chapter exerts

- Learning by practice with regard to relationship between classroom learning and learning at work place.
- Extent of self-development after training.

Chapter IV – Review of Literature

This Chapter deals with

- Conceptualization of the subject matter selected for study.
- Conclusion derived by the previous studies related to the subject matter selected.

Chapter V – Analysis and Interpretation

This chapter contains

- The results secured from the statistical analysis, implying the relationship between the variables and the subject matter studied.
- Interpretation of the inferences obtained.

Chapter VI – Summary and Conclusion

This chapter portrays

- Gist of the preceding five chapters, findings and conclusions.

LEARNING OUTCOMES

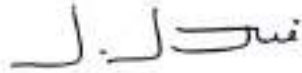
- The students have gained knowledge on how to do the data collection.
- The analysis and interpretation chapter helps them to proceed further in pursuing their higher education.

Project Report and Viva-Voce		
Viva-Voce	70	(fully External only)
Continuous Internal Assessment	30	(for evaluation of Report only)
	100	jointly by Internal & External Examiner

ANNA ADARSH COLLEGE FOR WOMEN
PG DEPARTMENT OF CORPORATE SECRETARYSHIP
INTERNAL ASSESSMENT PATTERN FOR B.COM CS and M.COM CS

The Components of Internal marks distribution are as follows.

	CIA - I	CIA - II	ASSIGNMENT & SEMINAR	ATTENDANCE	TOTAL
MARKS	5	5	10	5	25



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ANNA ADARSH COLLEGE FOR WOMEN

**POST GRADUATE DEPARTMENT OF
CORPORATE SECRETARYSHIP**

COURSE HANDOUT

2023-2024

LIST OF FACULTY

S.NO	STAFF NAME	QUALIFICATION
1	Dr.P.Radhika	M.Com.,M.Phil., M.CS., Ph.D
2	Dr.S.Sumathi	M.Com.,M.Phil., M.CS., Ph.D
3	Dr. G.M. Deivanayagi	M.A. (Corp) , M.Phil., Ph.D
4	Dr. J. Josephine Virginia Sharmila	M.Com CS ,M.Phil., SET., Ph.D
5	Dr. Maya Elizabeth Augustine	M.Com., M.Phil., B.Ed., Ph.D.
6	Dr. A.Uma Maheswari	M.A. (Corp) , M.Phil., Ph.D
7	Ms. Suveetha V	M.Com (C.S) , SET
8	Dr. Sharmila.K	M.Com(C.S) , M.Phil (C.S) , NET., JRF. Ph.D
9	Ms. Nadheya R	M.Com(C.S) , M.Phil., NET
10	Ms. Padmapriya	M.A Corp , M.Phil., SET
11	Ms. Vijayakamalam	M.Com(C.S)
12	Ms. Alagammai	M.Com(C.S)

R. Shanthi



PRINCIPAL
ANNA ADARSH COLLEGE FOR WOMEN
ANNA NAGAR, CHENNAI - 600 040.

1. PREAMBLE

The curriculum of B.Com (Corporate Secretaryship) is structured in a way that the students acquire in-depth knowledge in corporate affairs. The course provides a platform for the students to pursue Company Secretaryship as a profession. The comprehensive curriculum design bestows excellent career opportunities to explore new vistas in the present competitive corporate arena.

2. PROGRAM LEARNING OUTCOMES

The prime objective of the course is to create a world class academic environment in the field of commerce and business. The course will prepare the students to respond to the needs of the industry and administration.

3. NATURE AND EXTENT OF THE PROGRAMME

The Bachelor of Commerce with specialisation in Corporate Secretaryship is a three-year degree course which introduces different facets of the Corporate World. The course inculcates factual and practical knowledge and with the ability to conceptualize and apply it in the present global corporate arena.

The course content is customized to provide an understanding of specific regulatory frame work which has a direct bearing on the functioning of companies.

4. AIM OF THE PROGRAMME

To provide professional expertise in the field of Commerce/Corporate Studies. The course moulds the student through each phase of the functioning of companies stressing key concepts and procedures.

To lay down a strong foundation on the basic concepts of Finance, Securities, Accounting and Legislations which enable the students to become conversant with various corporate constituents.

The students will have better prospects to excel in professional and competitive examinations on completion of the course.

5. GRADUATE ATTRIBUTES

On completing the B.Com (CS) course, students will be equipped to inculcate the following attributes indicating a professional outlook in their discipline of study.

1. Proficient knowledge about laws, rules and regulations.
2. Interpretation of financial statements.
3. Interpersonal communication.

The Course helps the student to acquaint themselves with the theoretical and practical knowledge of the various managerial and secretarial aspects of business in general. It serves as a catalyst and a facilitating platform to enhance them to be independent and easily employable.

The main feature of the course is the Institutional Training which imparts job-oriented skills to bridge the gap between academics & industrial requirements. Further, it creates a natural interest among the students on the dynamics of the Company and equips them to face the challenges in their future endeavors.

LEARNING OUTCOMES – BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME	
Programme:	B.COM (CORPORATE SECRETARYSHIP)
Programme Code:	
Duration:	3 Years (UG)

<p>Programme Outcomes:</p>	<p>PO1: Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more Disciplines that form a part of an Undergraduate Programme of Study</p> <p>PO2: Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicative with others using appropriate media: confidently share one’s views and express herself / himself; demonstrate the ability to listen carefully, read and write analytically and present complex information in a clear and concise manner to different groups.</p> <p>PO3: Critical Thinking: Capability to apply analytic thought to the body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.</p> <p>PO4: Problem Solving: Capacity to extrapolate from what one has learnt and apply their competencies to solve different kinds of non- familiar problems, rather than replicate curriculum content knowledge; and apply one’s learning to real life situations.</p> <p>PO5: Analytical Reasoning: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyse and synthesize data from the variety of sources; draw valid conclusion and support them with evidence and examples and addressing opposing viewpoints.</p> <p>PO6: Research- related skill: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating, Ability to recognise cause and effect relationships, define problems, formulate hypothesis, analyse and interpret and draw conclusions from data, establish hypothesis, predict cause and effect relationships, execute and report the results of an experiment or investigation.</p> <p>PO7: Co-operation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of the team.</p> <p>PO8: Scientific reasoning: Ability to analyse, interpret and draw conclusions from quantitative or qualitative data: and critically evaluate ideas, evidence and experiences from an open minded and reasoned perspective.</p> <p>PO9: Reflective thinking: Critical sensibility to lived experiences, with self-awareness and reflexivity of both self and society.</p> <p>PO10: Information/Digital Literacy: Capability to use ICT in variety of learning situations, demonstrate ability to access, evaluate and use a variety</p>
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<p>Programme Specific Outcomes:</p>	<p>PSO1 – Placement:</p> <p>To prepare the students who will demonstrate respectful engagement with others’ ideas, behaviours, beliefs and apply diverse frames of reference to decisions and action. Further the students are encouraged with add-on value based and job-oriented courses which ensure them to sustain in the organisation level.</p> <p>PSO2 – Contribution to Business World:</p> <p>Apply theoretical concepts to business practices to produce employable, ethical, and innovative professionals to sustain in the dynamic business world.</p> <p>PSO3 – Contribution to the Society:</p> <p>To contribute to the development of the society by collaborating with stakeholders for mutual benefit. Become acquainted with commercial knowledge and soft skill to react in the most appropriate way when faced with challenges in the society.</p>
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Highlights of the Revamped Curriculum:

- Student-centric, meeting the demands of industry & society, incorporating industrial components, hands-on training, skill enhancement modules, industrial project, project with viva-voce, exposure to entrepreneurial skills, training for competitive examinations, sustaining the quality of the core components and incorporating application oriented content wherever required.
- The Core subjects include latest developments in the education and scientific front, advanced programming packages allied with the discipline topics, practical training, devising mathematical models and algorithms for providing solutions to industry / real life situations. The curriculum also facilitates peer learning with advanced mathematical topics in the final semester, catering to the needs of stakeholders with research aptitude.
- The General Studies and Mathematics based problem solving skills are included as mandatory components in the ‘Training for Competitive Examinations’ course at the final semester, a first of its kind.
- The curriculum is designed so as to strengthen the Industry-Academia interface and provide more job opportunities for the students.
- The Industrial Statistics course is newly introduced in the fourth semester, to expose the students to real life problems and train the students on designing a mathematical model to provide solutions to the industrial problems.

- The Internship during the second year vacation will help the students gain valuable work experience, that connects classroom knowledge to real world experience and to narrow down and focus on the career path.
- Project with viva-voce component in the fifth semester enables the student, application of conceptual knowledge to practical situations. The state of art technologies in conducting a Explain in a scientific and systematic way and arriving at a precise solution is ensured. Such innovative provisions of the industrial training, project and internships will give students an edge over the counterparts in the job market.
- State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature are incorporated as Elective courses, covering conventional topics to the latest - Artificial Intelligence.

Value additions in the Revamped Curriculum:

Semester	Newly introduced Components	Outcome/ Benefits
I	<p>Foundation Course To ease the transition of learning from higher secondary to higher education, providing an overview of the pedagogy of learning Literature and analyzing the world through the literary lens gives rise to a new perspective.</p>	<ul style="list-style-type: none"> ➤ Instill confidence among students ➤ Create interest for the subject
I,II,III,IV	<p>Skill Enhancement papers (Discipline centric / Generic / Entrepreneurial)</p>	<ul style="list-style-type: none"> ➤ Industry ready graduates ➤ Skilled human resource ➤ Students are equipped with essential skills to make them employable
		<ul style="list-style-type: none"> ➤ Training on language and communication skills enable the students gain knowledge and exposure in the competitive world.
		<ul style="list-style-type: none"> ➤ Discipline centric skill will improve the Technical knowhow of solving real life problems.
III,IV,V& VI	Elective papers	<ul style="list-style-type: none"> ➤ Strengthening the domain knowledge ➤ Introducing the stakeholders to the State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and interdisciplinary nature ➤ Emerging topics in higher education / industry / communication network / health sector etc. are introduced with hands-on-training.

IV	Elective Papers	<ul style="list-style-type: none"> ➤ Exposure to industry moulds students into solution providers ➤ Generates Industry ready graduates ➤ Employment opportunities enhanced
V	Elective papers	<ul style="list-style-type: none"> ➤ Self-learning is enhanced ➤ Application of the concept to real situation is conceived resulting in tangible outcome
VI	Elective papers	<ul style="list-style-type: none"> ➤ Enriches the study beyond the course. ➤ Developing are search framework and presenting their independent and intellectual ideas effectively.
Extra Credits: For Advanced Learners / Honors degree		<ul style="list-style-type: none"> ➤ To cater to the needs of peer learners / research aspirants
Skills acquired from the Courses	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill	

Choice Based Credit System (CBCS), Learning Outcomes Based Curriculum Framework (LOCF) Guideline Based Credit and Hours Distribution System for all UG courses including Lab Hours

First Year – Semester-I

Part	List of Courses	Credit	No. of Hours
Part-1	Language – Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses& Elective Courses [in Total]	13	14
Part-4	Skill Enhancement Course SEC-1	2	2
	Foundation Course	2	2
		23	30

Semester-II

Part	List of Courses	Credit	No. of Hours
Part-1	Language – Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses& Elective Courses including laboratory [in Total]	13	14
Part-4	Skill Enhancement Course -SEC-2	2	2
	Skill Enhancement Course -SEC-3 (Discipline / Subject Specific)	2	2
		23	30

Second Year – Semester-III

Part	List of Courses	Credit	No. of Hours
Part-1	Language - Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses& Elective Courses including laboratory [in Total]	13	14
Part-4	Skill Enhancement Course -SEC-4 (Entrepreneurial Based)	1	1
	Skill Enhancement Course -SEC-5 (Discipline / Subject Specific)	2	2
	E.V.S	-	1
		22	30

Semester-IV

Part	List of Courses	Credit	No. of Hours
Part-1	Language - Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses& Elective Courses including laboratory [in Total]	13	13
Part-4	Skill Enhancement Course -SEC-6 (Discipline / Subject Specific)	2	2
	Skill Enhancement Course -SEC-7 (Discipline / Subject Specific)	2	2
	E.V.S	2	1
		25	30

Third Year - Semester-V

Part	List of Courses	Credit	No. of Hours
Part-3	Core Courses including Project / Elective Based	22	26
Part-4	Value Education	2	2
	Internship / Industrial Visit / Field Visit	2	2
		26	30

Semester-VI

Part	List of Courses	Credit	No. of Hours
Part-3	Core Courses including Project / Elective Based & LAB	18	28
Part-4	Extension Activity	1	-
	Professional Competency Skill	2	2
		21	30

Consolidated Semester wise and Component wise Credit distribution

Parts	Sem I	Sem II	Sem III	Sem IV	Sem V	Sem VI	Total Credits
Part I	3	3	3	3	-	-	12
Part II	3	3	3	3	-	-	12
Part III	13	13	13	13	22	18	92
Part IV	4	4	3	6	4	2	23
Part V	-	-	-	-	-	1	1
Total	23	23	22	25	26	21	140

***Part I, II, and Part III components will be separately taken into account for CGPA calculation and classification for the under graduate programme and the other components. IV, V have to be completed during the duration of the programme as per the norms, to be eligible for obtaining the UG degree.**

Methods of Evaluation			
Internal Evaluation	Continuous Internal Assessment Test		25 Marks
	Assignments		
	Seminars		
	Attendance and Class Participation		
External Evaluation	End Semester Examination		75 Marks
	Total		100 Marks
Methods of Assessment			
Recall(K1)	Simple definitions, MCQ, Recall steps, Concept definitions		
Understand/ Comprehend(K2)	MCQ, True / False, Shortessays, Concept explanations, Short summary or overview		
Application (K3)	Suggest idea / concept with examples, Suggest formulae, Solve problems, Observe, Explain		
Analyze(K4)	Problem-solving questions, Finish a procedure in many steps, Differentiate between various ideas, Map knowledge		
Evaluate(K5)	Longer essay / Evaluation essay, Critique or justify with pros and cons		
Create(K6)	Check knowledge in specific or offbeat situations, Discussion, Debating or Presentations		

B.COM –CORPOATE SECRETARYSHIP

Part	Course Code	Title of the Course	Credits	Hours
FIRST YEAR				
FIRST SEMESTER				
Part I	----	Language I	3	6
Part II	100L1Z	English I	3	6
Part III	118C1A	Core Paper I –Financial Accounting I	5	5
	118C1B	Core Paper II - Principles of Management	5	5
	118E1A	Elective I - Business Communication	3	4
	118E1B	Elective I - Indian Economic Development		
	118E1C	Elective I - Business Economics		
Part IV	118S1A	Skill Enhancement Course SEC – 1*	2	2
	118S1B	Basics Personal Finance & Investment Management (OR) Logistics Management		
	100L1L	Basic Tamil-I (Other Language Students) *		
	100L1M	Advanced Tamil-I (Other Language Students) *		
	118B1A	Foundation Course FC Fundamental Concepts of Accounting & Commerce		
TOTAL			23	30
* PART-IV: SEC-1 / Basic Tamil / Advanced Tamil (Any one)				
1. Students who have studied Tamil upto XII STD and also have taken Tamil in Part I shall take SEC-I.				
2. Students who have not studied Tamil upto XII STD and have taken any Language other than Tamil in Part-I shall take Basic Tamil comprising of Two Courses (level will be at 6 th Std.).				
3. Students who have studied Tamil upto XII STD and have taken any Language other than Tamil in Part-I shall take Advanced Tamil comprising of Two Courses.				
SECOND SEMESTER				
Part I	----	Language II	3	6
Part II	100L2Z	English II	3	6
Part III	118C2A	Core Paper III –Financial Accounting II	5	5
	118C2B	Core Paper IV-Business Law	5	5
	118E2A	Elective II -Office Management & Secretarial Practice	3	4
	118E2B	Elective II - Business Environment		
	118E2C	Elective II – International Trade		
Part IV	118S2A	Skill Enhancement Course SEC – 2 Everyday Banking (OR)	2	2
	118S2B	Emotional Intelligence		
	100L2L	Basic Tamil-II (Other Language Students) *		
	100L2M	Advanced Tamil-II (Other Language Students) *		
	118S2C	Skill Enhancement Course – SEC 3 Time Management (OR)		
118S2D	Essential Skills for Personal Development			
TOTAL			23	30

சென்னைப் பல்கலைக்கழகம்
University of Madras

Part-I

பொதுத் தமிழ் - பாடத்திட்டம்

General Tamil - Syllabus

4 பருவங்கள் (முதல் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பொதுத்தமிழ்-1

தமிழ் இலக்கிய வரலாறு -1

முதலாம் ஆண்டு - முதற் பருவம்

Course Code	Course Name	category	L	T	P	S	Credits	Ins.Hrs	CIA	Externa	Total
100L1AU	பொதுத்தமிழ் -1 தமிழ் இலக்கிய வரலாறு -1	Supportive	Y	-	-	-	3	6	25	75	100

Learning Objectives

- முதலாமாண்டுப் பட்ட வகுப்பு மாணவர்களுக்குத் தமிழ் மொழி இலக்கியங்களை அறிமுகம் செய்தல்
- தமிழ் இலக்கியப் போக்குகளையும், இலக்கணங்களையும் மாணவர் அறியுமாறு செய்து அவர்களின் படைப்பாற்றலைத் தூண்டுதல்
- தமிழ் இலக்கியம் சார்ந்த போட்டித் தேர்வுகளுக்கு ஏற்ப கற்பித்தல் நடைமுறைகளை மேற்கொள்ளுதல்

Expected Course Outcomes

On the Successful completion of the Course, Students will be able to

இப்பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்

CO 1	சங்க இலக்கியத்தில் காணப்பெறும் வாழ்வியல் சிந்தனைகளை அறிந்து கொள்வர்	K4
CO 2	அற இலக்கியம் மற்றும் தமிழ் காப்பியங்களின்வழி வாழ்வியல் சிந்தனையைப் பெறுவர்	K5, K6
CO 3	பக்தி இலக்கியங்களைக் கற்பதன் மூலம் பக்தி நெறியினையும், பகுத்தறிவு இலக்கியங்களைக் கற்பதன் வழி நல்லிணக்கத்தையும் தெரிந்து பின்பற்றுவர்	K3
CO 4	மொழியறிவோடு சிந்தனைத்திறனைப் பெறுவர்	K3
CO 5	மொழிப்பயிற்சிக்குத் தேவையான இலக்கணங்களைக் கற்பர்.	K2

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

அலகு-1 தமிழ் இலக்கிய, இலக்கண வரலாறு அறிமுகம்.

1. இலக்கணம்;

அ.தொல்காப்பியம், இறையனார் களவியல் உரை , நம்பியகப் பொருள், புறப்பொருள் வெண்பா மாலை, நன்னூல், தண்டியலங்காரம், யாப்பருங்கலக்காரிகை நூல்கள்

ஆ.மொழிப் பயிற்சி- ஒற்றுப்பிழை தவிர்த்தல்

- வல்லினம் மிகும் இடங்கள்
- வல்லினம் மிகா இடங்கள்

- ஈரொற்று வரும் இடங்கள்
- ஒரு, ஓர் வரும் இடங்கள்
- அது, அஃது வரும் இடங்கள்
- தான், தாம் வரும் இடங்கள்

பயிற்சி : வல்லினம் மிகும் இடங்கள், மிகா இடங்கள் தவறாக வரும்வகையில் ஒரு பத்தி கொடுத்து ஒற்றுப் பிழை திருத்தி எழுதச் செய்தல்.

2. சங்க இலக்கியம் - எட்டுத்தொகை, பத்துப்பாட்டு
3. அற இலக்கியம்-பதினெண்கீழ்கணக்கு நூல்கள்
4. காப்பிய இலக்கியம் - ஐம்பெருங் காப்பியங்கள், ஐஞ்சிறு காப்பியங்கள், சமயக் காப்பியங்கள்
5. பக்தி இலக்கியமும் (பன்னிரு திருமுறைகள், நாலாயிர திவ்வியப் பிரபந்தம் -- பகுத்தறிவு

இலக்கியமும் (சித்தர் இலக்கியங்கள், புலவர் குழந்தையின் இராவண காவியம்)

அலகு-2

சங்க இலக்கியம்

எட்டுத்தொகை ;எ

1. நற்றிணை-முதல் பாடல் -நின்ற சொல்லர்
2. குறுந்தொகை 3 ஆம் பாடல் -நிலத்தினும் பெரிதே
3. ஐங்குறுநூறு -நெல் பல பொலிக! பொன் பெரிது சிறக்க!' (முதல் பாடல்)-வேட்கைப் பத்து
4. கலித்தொகை- 51 - சுடர்த்தொடிக் கேளாய் -குறிஞ்சிக் கலி
5. புறநானூறு -189 தெண்கடல் வளாகம் பொதுமையின்றி, நாடா கொன்றோ -187

பத்துப்பாட்டு;

1. முல்லைப்பாட்டு (முழுவதும்)

அலகு-3

அற இலக்கியம்

- 1.திருக்குறள் -அறன் வலியுறுத்தல் அதிகாரம்
- 2.நாலடியார்-பாடல்: 131 (குஞ்சியழகும்)
- 3.நான்மணிக்கடிகை-நிலத்துக்கு அணியென்ப
- 4.பழமொழி நானூறு- தம் நடை நோக்கார்
- 5.இனியவை நாற்பது- 37. இளமையை மூப்பு என்று

அலகு-4

காப்பிய இலக்கியம்

1. சிலப்பதிகாரம் - வழக்குரைகாதை
2. மணிமேகலை- பாத்திரம் பெற்ற காதை
3. பெரியபுராணம் - பூசலார் நாயனார்புராணம்
4. கம்பராமாயணம்- குகப் படலம்
5. சீறாப்புராணம் - மானுக்குப் பிணை நின்ற படலம்

6. இயேசு காவியம் -ஊதாரிப்பிள்ளை	
அலகு-5	பக்தி இலக்கியமும், பகுத்தறிவு இலக்கியமும்
பக்தி இலக்கியம்;	
<ol style="list-style-type: none"> 1. திருநாவுக்கரசர் தேவாரம் - நாமார்க்கும் குடியல்லேம் எனத் தொடங்கும் பாடல் மட்டும் 2. மாணிக்கவாசகர் திருவாசகம் - நமச்சிவாய வாழ்க நாதன்தாள் வாழ்க முதல் சிரம்குவிவார் ஓங்குவிக்கும் சீரோன் கழல் வெல்க வரை 3. பொய்கையாழ்வார்-வையந் தகளியா வார்கடலே 4. பூதத்தாழ்வார்-அன்பே தகளியா 5. பேயாழ்வார்-திருக்கண்டேன் பொன்மேனி கண்டேன் 6. ஆண்டாள் - திருப்பாவை மார்கழித் திங்கள் (முதல் பாடல்) 	
பகுத்தறிவு இலக்கியம்;	
<ul style="list-style-type: none"> • திருமூலர் - திருமந்திரம் (270,271, 274, 275 285) • பட்டினத்தார் -திருவிடை மருதூர் (காடே திரிந்து - எனத் தொடங்கும் பாடல் பா.எண் ;.279, 280) • கடுவெளி சித்தர் - பாபஞ்செய் யாதிரு மனமே (பாடல் முழுவதும்) • இராவண காவியம் - தாய்மொழிப் படலம் - 18. ஏடுகை யில்லா ரில்லை முதல் - 22. செந்தமிழ் வளர்த்தார். வரை 	
Text books	
•	.
Reference Books	
<ul style="list-style-type: none"> • மு. வரதராசன், தமிழ் இலக்கிய வரலாறு, சாகித்ய அக்காடெமி, புதுடெல்லி. • மது. ச. விமலானந்தன், தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை. • தமிழண்ணல், புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை. • தமிழ் இலக்கிய வரலாறு -முனைவர்.சிற்பி பாலசுப்ரமணியம், முனைவர்.சொ.சேதுபதி • புதிய தமிழ் இலக்கிய வரலாறு- முனைவர்.சிற்பி பாலசுப்ரமணியம்,நீல.பத்மநாபன் • தமிழ் இலக்கிய வரலாறு - டாக்டர்.அ.கா.பெருமாள் • தமிழ் இலக்கிய வரலாறு -முனைவர். ப.ச.ஏசுதாசன் • தமிழ் இலக்கிய வரலாறு - ஸ்ரீ குமார் • வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு-பாக்கியமேரி • தமிழ் பயிற்றும் முறை, பேராசிரியர் ந. சுப்புரெட்டியார் - மணிவாசகர் பதிப்பகம், சிதம்பரம் 	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
Web Sources	

- <https://www.chennailibrary.com/>
- <https://www.sirukathaigal.com>
- <https://www.tamilvirtualuniversity.org>
- <https://www.noolulagam.com>
- <https://www.katuraitamilblogspot.com>

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2	1.
CLO1	3	2	3	3	3	2	2	2	3	2	3	2	
CLO2	3	3	2	2	2	3	2	3	3	2	2	2	
CLO3	3	2	3	3	2	2	2	3	2	3	3	2	
CLO4		3	3	2	2	2	3	2	3	2	3	3	
CLO5	3	3	2	2	2	3	3	2	2	2	3	3	

Strong -3,Medium-2,Low-1

UNIVERSITY OF MADRAS
UG & 5 YR INTEGRATED DEGREE – FOUNDATION COURSE
 EXISTING SYLLABUS (22-23) FOLLOWED FOR THE ACADEMIC YEAR 2023-2024

FOUNDATION COURSE: PART-I HINDI PAPER-I

100L1E

Inst.Hrs. : 6
Credits : 3

Year : I
Semester : I

Programme:	U.G. – FOUNDATION COURSE – PART-I HINDI	
Programme Outcomes:	1. Identify the literary trends, prose forms and nature of functional Hindi and its applications 2. Understand the roll of literature and importance of Functional Hindi 3. Obtain the practical knowledge of critical study of Literature, thinking, writing and expressional skills. 4. Obtain official noting, drafting and Business and personal, semi official letter writing methods and techniques 5. Employ the evaluating, summerising and differentiate contextual meanings.	
Programme Specific Outcomes:	1. Basic knowledge for higher studies 2. Obtain Basic professional skills i.e. business and official Correspondence and applications 3. Language application and writing skills 4. Basic idea of evaluation critical and analytical study of literature. 5. Develops ideas of creative thinking and writing	
Course Objectives	1. Identify the theme and aims of prose lessons and functional Hindi	K1
	2. Understand and summarise the theme	K2
	3. Explain the ideology of literary works and writers	K3
	4. Interpret the contextual meaning and differentiation	K4
	5. Evaluate on the basis of elements, features and trends of prose	K5
	6. Conceive the knowledge of literary themes and practice of functional Hindi	K6
Title of the Course:	PAPER – I - PROSE, FUNCTIONAL HINDI & LETTER WRITING	
Pre-requisites, if any:	Basic Knowledge of Hindi Prose forms and prose writers	
UNITS		
I	1. Sabhyata ka Rahasya 2. Personal Applications 3. Leave Letters 4. Introduction to office procedures 5. Official letter 6. Demi Official Letter	
II	1. Mitrata 2. Letter to the Editor 3. Opening an A/C	

UNIVERSITY OF MADRAS
UG & 5 YR INTEGRATED DEGREE – FOUNDATION COURSE
 EXISTING SYLLABUS (22-23) FOLLOWED FOR THE ACADEMIC YEAR 2023-2024

	<ol style="list-style-type: none"> 4. Demi Official Letter 5. Office Order 6. Administrative Terminology English to Hindi (30 Words)
III	<ol style="list-style-type: none"> 1. Yuvavon Se 2. Application for Withdrawal 3. Circular 4. Memo 5. Enquiry 6. Administrative Terminology Hindi to English (30 Words)
IV	<ol style="list-style-type: none"> 1. Paramanu Oorja evam Khadya Padarth Sanrakshan 2. Transfer of an A/C 3. Missing of Pass Book / Cheque Leaf 4. Official Memo 5. Resolution and Notice 6. Administrative Terminology English to Hindi (30 Words)
V	<ol style="list-style-type: none"> 1. Yougyata aur Vyavasay ka Chunav 2. Complaints 3. Ordering for Books 4. Notification 5. Official Noting Hindi to English (25 Phrases) 6. Official Noting English to Hindi (25 Phrases)
Course Outcomes	<ol style="list-style-type: none"> 1. Explains the nature, features, elements of prose forms and Functional Hindi 2. Understand the theme, aim of lessons and obtain application skills. 3. Evaluate the thought, ideology, expressional and artistic skills of writers. 4. Obtain skills of critical analysis of Literary forms and drafting skills of personal letters, business letters, noting and drafting skills 5. Learn to Employ the obtained skills in enriching the bright future.
Reading List (Print and Online)	<ol style="list-style-type: none"> 1. Sarkari karyalayon mein Hindi ka Prayog, Written by Gopinath Srivatav, Lokbharati Prakashan, 15,A, Gandhi Mrag, Allabad – 1 2. Hi.wikipedia.org/wiki.आधुनिक_हिन्दी_गद्य_का_इतिहास 3. https://www.infosrf.com/blog-single.php?MnBv=494
Recommended Texts	<ul style="list-style-type: none"> • HINDI GADHYA MALA Ed. by Dr. Syed Rahamathulla, Poornima Prakashan 4/7-B, Begum III Street, Royapettah, Chennai – 14. • Karyalayeen Tippaniya :Kendriya Hindi Sansthan, Agra • Prayojan Moolak Hindi : Dr. Syed Rahamathulla, Poornima Prakashan, 4/7, Begum III Street, Royapettah, Chennai – 14

Method of Evaluation:

UNIVERSITY OF MADRAS
UG & 5 YR INTEGRATED DEGREE – FOUNDATION COURSE
EXISTING SYLLABUS (22-23) FOLLOWED FOR THE ACADEMIC YEAR 2023-2024

Internal Assessment	End Semester Examination	Total	Grade
25	75	100	

	POS1	POS 2	POS 3	POS 4	POS 5
CO 1	S	S	M	S	M
CO 2	S	S	S	S	S
CO 3	S	S	S	S	S
CO 4	S	S	S	S	S
CO 5	S	S	S	S	S

UNIVERSITY OF MADRAS

FOUNDATION COURSE: FRENCH
SYLLABUS WITH EFFECT FROM 2023-2024

UG & 5 Year PG Integrated - SEMESTER – I

Foundation Course in French: Prescribed Text and Grammar-I

Course Outcomes	<ol style="list-style-type: none"> 1. Introduce oneself and talk about one's likes and dislikes 2. Invite someone, to accept or deny an invitation 3. Making purchases at the market 4. Recall and remember the usage of grammatical tenses in constructing sentences in a dialogue. 5. Apply the learnt grammar rules in practice exercises to improve their understanding 		
Course	Foundation Course in French	Course Code	100L1K
Title of the Course:	Prescribed Text and Grammar-I		
Credits:	3		
Pre-requisites, if any:	---		
Course Objectives	Identify the basic French sentence structure		K1
	Define and describe the various grammatical tenses and use them to communicate in French		K2
	Examine the various documents presented and discuss and reply to the questions asked on it		K2 and K3
	Analyze and interpret expressions used to convey the cause, the effect, the purpose, and the opposition in French		K4
	Evaluate the grammatical nature present in passages		K5
Units			
I	Unité 1: Salut ! Unité 2: Enchanté!		
II	Unité 3: J'adore !		
III	Unité 4: Tu veux bien ?		
IV	Unité 5: On se voit quand ?		
V	Unité 6: Bonne idée !		
Prescribed Text	Régine Mérieux & Yves Loiseau, Units 1-6 of <i>Latitudes 1</i> (A1 /A2), méthode de français, Didier, 2017 (Indian Edition)		

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	M	L	S	M	L	S	S	S	M	S	M
CO2	S	M	M	L	M	M	L	S	S	S	S	S	M
CO3	M	S	S	M	M	M	L	S	M	M	M	S	M
CO4	S	M	M	L	S	M	L	S	S	S	M	S	M
CO5	S	M	M	L	M	M	L	S	S	S	S	S	M

S-Strong M-Medium L-Low

UNIVERSITY OF MADRAS

FOUNDATION COURSE: FRENCH
SYLLABUS WITH EFFECT FROM 2023-2024

SEMESTER I

Title of the Paper : Prescribed Text and Grammar-I

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

Questions not to be asked from the Autoévaluation and Préparation au DELF

Paper setters are to strictly adhere to the syllabus and ask questions only from the pages included in the syllabus. Questions should cover the entire syllabus.

QUESTION PAPER PATTERN

Time : 3 Hours

Maximum Marks : 75

Section A (10 x 2 = 20 Marks)

Answer any TEN questions

15 questions to be asked on cultural / civilisational aspects found in the prescribed textbook

Section B (5 x 5 = 25 Marks)

Answer any FIVE questions

8 Grammar exercises to be given from the prescribed textbook

Section C (3 x 10 = 30 Marks)

Answer any THREE

3 must be answered out of 5 topics (1 dialogue writing, 1 letter /email writing, 1 composition, 1 comprehension, 1 translation)

UNIVERSITY OF MADRAS

FOUNDATION COURSE: ENGLISH
SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR - SEMESTER I PAPER II –GENERAL ENGLISH

Subject Code	Category	L	T	P	S	Credits	Inst. Hours	Marks		
								CIA	External	Total
100L1ZU	Part II	Y	Y	-	-	3	6	25	75	100
Learning Objectives										
LO1	To enable learners to acquire self awareness and positive thinking required in various life situations.									
LO2	To help them acquire the attribute of empathy									
LO3	To assist them in acquiring creative and critical thinking abilities									
LO4	To enable them to learn the basic grammar									
LO5	To assist them in developing LSRW skills									
Unit No.	Unit Title & Text							No. of Periods for the Unit		
I	SELF-AWARENESS(WHO)&POSITIVE THINKING(UNICEF) Life Story 1.1 Chapter 1 from Malala Yousafzai, I am Malala 1.2 An Autobiography or The Story of My Experiments with Truth (Chapters 1, 2 & 3) M.K.Gandhi Poem 1.3 Where the Mind is Without Fear – Gitanjali 35 – Rabindranath Tagore 1.4 Love Cycle – Chinua Achebe							20		
II	EMPATHY Poem 2.1 Nine Gold Medals – David Roth 2.2 Alice Fell or poverty – William Wordsworth Short Story 2.3 The School for Sympathy – E.V. Lucas 2.4 Barn Burning – William Faulkner							20		
III	CRITICAL & CREATIVE THINKING Poem 3.1 The Things That Haven't Been Done Before – Edgar Guest 3.2 Stopping by the Woods on a Snowy Evening – Robert Frost							20		

UNIVERSITY OF MADRAS

FOUNDATION COURSE: ENGLISH SYLLABUS WITH EFFECT FROM 2023-2024

	Readers Theatre 3.3 The Magic Brocade – A Tale of China 3.4 Stories on Stage – Aaron Shepard (Three Sideway Stories from Wayside School” by Louis Sachar)	
IV	Part of Speech 4.1 Articles 4.2 Noun 4.3 Pronoun 4.4 Verb 4.5 Adverb 4.6 Adjective 4.7 Preposition	15
V	Paragraph and Essay Writing 5.1 Descriptive 5.2 Expository 5.3 Persuasive 5.4 Narrative Reading Comprehension	15
Course Outcomes		
Course Outcomes	On completion of this course, students will:	
CO1	Acquire self awareness and positive thinking required in various life situations	PO1,PO7
CO2	Acquire the attribute of empathy.	PO1,PO2,PO10
CO3	Acquire creative and critical thinking abilities.	PO4,PO6,PO9
CO4	Learn basic grammar	PO4,PO5,PO6
CO5	Development and integrate the use of four language skills i.e., listening, speaking, reading and writing.	PO3,PO8
Text books (Latest Editions)		
1.	Malala Yousafzai. I am Malala, Little, Brown and Company, 2013.	
2.	M.K. Gandhi. An Autobiography or The Story of My Experiments with Truth (Chapter – I), Rupa Publications, 2011.	
3.	Rabindranath Tagore. "Gitanjali 35" from Gitanjali (Song Offerings): A Collection of Prose Translations Made by the Author from the Original Bengali. MacMillan, 1913.	
4.	N.Krishnasamy. Modern English: A Book of Grammar, Usage and Composition Macmillan, 1975.	
5.	Aaron Shepard. Stories on Stage, Shepard Publications, 2017.	
6.	J.C. Nesfield. English Grammar Composition and Usage, Macmillan, 2019.	

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FOUNDATION COURSE: ENGLISH
SYLLABUS WITH EFFECT FROM 2023-2024

Web Resources	
1	Malala Yousafzai. I am Malala (Chapter 1) https://archive.org/details/i-am-malala
2	M.K Gandhi. An Autobiography or The Story of My Experiments with Truth(Chapter-1)- Rupa Publication, 2011 https://www.indiastudychannel.com/resources/146521-Book-Review-An-Autobiography-or-The-story-of-my-experiments-with-Truth.aspx
3	Rabindranath Tagore. "Gitanjali 35" from Gitanjali (Song Offerings) https://www.poetryfoundation.org/poems/45668/gitanjali-35
4	Aaron Shepard.Stories on Stage, Shepard Publications, 2017 https://amzn.eu/d/9rVzINv
5	J C Nesfield. Manual of English Grammar and Composition. https://archive.org/details/in.ernet.dli.2015.44179

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3	3	2	3	2
CO2	2	3	3	3	2	3	3	2	2	2
CO3	3	3	3	2	3	3	3	2	3	2
CO4	3	3	3	3	3	3	3	2	2	2
CO5	3	2	3	3	3	3	3	2	2	3

Mapping with Programme Specific Outcomes:

CO /PO	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3
CO2	3	3	3	3
CO3	3	3	3	3
CO4	3	3	3	3
CO5	3	3	3	3
Weightage	15	15	15	15
Weighted percentage of Course Contribution to POS	3.0	3.0	3.0	3.0

3 – Strong, 2 – Medium, 1 - Low

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B.COM. DEGREE PROGRAMME IN CORPORATE SECRETARYSHIP SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – I

CORE-I: FINANCIAL ACCOUNTING - I

(Common to BCom-Co-op., Gen., AF, BM, CA, MM & ISM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
118C1A	5				5	5	25	75	100
Learning Objectives									
LO1	To understand the basic accounting concepts and standards.								
LO2	To know the basis for calculating business profits.								
LO3	To familiarize with the accounting treatment of depreciation.								
LO4	To learn the methods of calculating profit for single entry system.								
LO5	To gain knowledge on the accounting treatment of insurance claims.								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
I	Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation								15
II	Final Accounts Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.								15
III	Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate								15
IV	Accounting from Incomplete Records – Single Entry System Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.								15
V	Royalty and Insurance Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)								15
TOTAL								75	
THEORY 20% & PROBLEM 80%									

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CO	Course Outcomes
CO1	Remember the concept of rectification of errors and Bank reconciliation statements
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO3	Analyse the various methods of providing depreciation
CO4	Evaluate the methods of calculation of profit
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.
Textbooks	
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3.	Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5.	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
6.	Dr. K. Murugadoss, Dr. M. Jaya, Dr. V. Charulatha & Dr. D. Baskar Financial Accounting, Vijay Nicole Imprints Private Limited, Chennai
7.	T.S. Reddy and Dr. A. Murthy, Financial Accounting, Margham Publications, Chennai
Reference Books	
1.	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2.	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1.	https://www.slideshare.net/mesharma1/accounting-for-depreciation-1
2.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3.	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

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B.COM. DEGREE PROGRAMME IN CORPORATE SECRETARYSHIP SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – I

CORE–II: PRINCIPLES OF MANAGEMENT

(Common to BCom-Co-op., Gen., AF, BM, CA, MM & ISM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
118C1B	5				5	5	25	75	100
Learning Objectives									
LO1	To understand the basic management concepts and functions								
LO2	To know the various techniques of planning and decision making								
LO3	To familiarize with the concepts of organisation structure								
LO4	To gain knowledge about the various components of staffing								
LO5	To enable the students in understanding the control techniques of management								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Management Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.								15
II	Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.								15
III	Organizing Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.								15
IV	Staffing Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test-Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].								15

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V	<p>Directing Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision.</p> <p>Co-ordination and Control Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].</p>	15
Total		75
Course Outcomes		
CO1	Demonstrate the importance of principles of management.	
CO2	Paraphrase the importance of planning and decision making in an organization.	
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.	
CO4	Enumerate the various methods of Performance appraisal	
CO5	Demonstrate the notion of directing, co-coordination and control in the management.	
Textbooks		
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.	
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.	
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.	
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.	
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.	
Reference Books		
1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai	
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.	
3	Griffin, Management principles and applications, Cengage learning, India.	
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.	
5	Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.	
NOTE: Latest Edition of Textbooks May be Used		

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Web Resources	
1	http://www.universityofcalicut.info/syl/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVERAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

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B.COM. DEGREE PROGRAMME IN CORPORATE SECRETARYSHIP
SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – I

ELECTIVE - I: BUSINESS ECONOMICS

(Common to BCom-Gen., AF, BM & MM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
118E1C	4				3	4	25	75	100
Learning Objectives									
LO1	To understand the approaches to economic analysis								
LO2	To know the various determinants of demand								
LO3	To gain knowledge on concept and features of consumer behaviour								
LO4	To learn the laws of variable proportions								
LO5	To enable the students to understand the objectives and importance of pricing policy								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Economics Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle:- Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation,								12
II	Demand & Supply Functions Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.								12
III	Consumer Behaviour Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Cardinal and Ordinal concepts of Utility - Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.								12
IV	Theory of Production Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium								12

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V	Market Structure Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve	12
TOTAL		60
Course Outcomes		
CO1	Explain the positive and negative approaches in economic analysis	
CO2	Understood the factors of demand forecasting	
CO3	Know the assumptions and significance of indifference curve	
CO4	Outline the internal and external economies of scale	
CO5	Relate and apply the various methods of pricing	
Textbooks		
1	H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.	
2	C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.	
3	Aryamala.T, Business Economics, Vijay Nocole, Chennai.	
4	T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai.	
5	D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai.	
Reference Books		
1	S.Shankaran, Business Economics- Margham Publications, Chennai.	
2	P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.	
3	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia	
4	Ram singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai.	
5	Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.	
NOTE: Latest Edition of Textbooks May be Used		

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Web Resources	
1	https://youtube.com/channel/UC69_-P77nf5-rKrjcpVESqQ
2	https://www.icsi.edu/
3	https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	2	2	2	2	2	2	1	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	2	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	14	11	10	10	10	10	10	10
AVERAG E	3	2	2.6	2.8	2.2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

UNIVERSITY OF MADRAS

B.COM. DEGREE PROGRAMME IN CORPORATE SECRETARYSHIP
SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER - I

SKILL ENHANCEMENT COURSE - SEC1

B. LOGISTICS MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
118S1B	2				2	2	25	75	100
Learning Objectives									
LO1	To provide an opportunity to learn the fundamentals of logistics								
LO2	To Understand the components and competitive advantages of logistics								
LO3	Learn the concepts of supply chain management								
LO4	Understand the technology in wear housing								
LO5	To acquire knowledge on material handling, demand forecasting								
Prerequisites: Must have studied commerce in XII									
Unit	Contents								No. of Hours
I	Concepts Of Logistics – Evolution – Nature and Importance Logistics — Logistics System Fundamentals Transport System: Railway, Road, Air, Waterways, Pipe Lines, Animals And Animal Driven Vehicles – Economics Of Transportation – Stocking Policies – Storage And Handling Capacities – Warehousing								6
II	Components of Logistics Management- Competitive advantages of Logistics Functions of Logistics management –Principles – Logistics Network-Integrated Logistics system.								6
III	Supply chain management –Nature and Concepts – Value chain- Functions – Supply chain effectiveness – Outsourcing –3PLsand4PLs– Supplychainrelationships–Customerservices								6
IV	Elements of Logistics and Supply chain management – Inventory carrying – Ware housing, Technology in the ware house: Computerisation, Bar coding, RFID and WMS								6
V	Material handling, Concepts and Equipment: Automated Storage and Retrieval Systems– Order Processing – Transportation – Demand Forecasting – Impact of Forecasts on Logistics and Supply chain Management-Performance measurements.								6
TOTAL									30

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CO	Course Outcomes
CO1	Understand the basic concepts of Logistics
CO2	Identify the opportunities in the field of logistics
CO3	Exploring the value chain functions and supply chain relationships
CO4	Learning the technology related to logistics
CO5	Analyse the storage and order processing procedures and forecasting techniques
Reference Books	
1	JohnJ.Coyle,C.JohnLangley.JR.,RobertA.Novack ,BrianJ.Gibson– SupplyChainManagementALogisticssPerspective–ENGAGE,NewDelhi
2	JoelD.Wisner,Keah–ChoonTan,G.KeongLeong– PrinciplesofSupplyChainManagementABalanced Approach– CENGAGE, NewDelhi
3	Agarwal, D.K., 'Textbook of Logistics and Supply ChainManagement',MacMillanIndiaLtd,2003.
4	Chase,R.B.,Shankar,RandJacobs,F.R.'OperationsManagementandSupplyChain Management', McGrawHillPublications, 13 th edition,2018.
5	Chopra,S.,Meindl,P.andKalra,D.V.'SupplyChainManagement',Pearson EducationIndia,6 th edition, 2016.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
6	www.managementstudyguide.com
7	https://www.tutorialspoint.com/supply_chain_management/supply_chain_management_tutorial.pdf
8	https://library.ku.ac.ke/wp-content/downloads/2011/08/Bookboon/Magement%20andOrganisation/fundamentals-of-supply-chain-management.pdf
9	https://www.youtube.com/watch?v=PmR2SKeY9Ms&list=PLGit8yny_3ANzZMsJJjeuxMg-S0f0hGcn

**சென்னைப் பல்கலைக்கழகம்
University of Madras**

Part-IV

அடிப்படைத் தமிழ் - பாடத்திட்டம்

Basic Tamil - Syllabus

2 பருவங்கள் (முதல் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பருவம் - I (Semester - I)
அடிப்படைத் தமிழ் - I (Basic Tamil - I)

Course Code	Course Name	Category	L	T	P	S	Credit	Ins. Hours	Marks		
									CIA	External	Total
100S1A	அடிப்படைத் தமிழ் - I Basic Tamil - I	Supportive	2		-	-	2	2	25	75	100
Pre requisite	- தமிழ் கற்கும் ஆர்வம்.									SV 2023	
Learning Objectives - கற்றல் நோக்கங்கள்											
<ul style="list-style-type: none"> பிறமொழி மாணவர்களுக்குத் தமிழ்மொழி பயிற்றுவித்தல். தமிழ் எழுத்துகளின் வரிவடிவங்களை அறிவதோடு உச்சரிக்கவும் எழுதவும் பயிற்றுவித்தல். கற்றுக்கொண்ட சொற்களைக் கொண்டு தொடர்களை அமைத்துப் பேசக் கற்றுக்கொள்ளச் செய்தல். தமிழ்பேசும் மக்களிடையே அவர்கள் கலந்துபழகி, தங்கள் வாழ்வைச் சிறப்பாக நடத்தத் தேவையான மொழிவளத்தைப் பெறச் செய்தல். 											
Expected Course Outcomes - எதிர்பார்க்கப்படும் கற்றல் அடைவுகள்											
On the successful completion of the course, students will be able to இப் பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்.											
CO 1	தமிழ் உயிரெழுத்து வடிவங்களையும் மெய்யெழுத்து வடிவங்களையும் அறிந்துகொள்வர்.									K1,K2	
CO 2	உயிர், மெய், உயிர்மெய்த் துணைக் குறியீடுகளை அறிந்து அவற்றை எழுதும் திறன் பெறுவர்.									K2	
CO 3	ஒரு எழுத்துக்கு ஒரு ஒலி, ஒரு ஒலிக்கு ஒரு எழுத்து என்ற தமிழின் உச்சரிப்பு - வரிவடிவத் தொடர்பை உணர்வர்.									K3,K4	
CO 4	சில அடிப்படையான மொழி இலக்கண விதிகளை அறிந்து பயன்படுத்துவர்.									K3,K5	
CO 5	தமிழ்நாட்டுச் சூழலில் அன்றாடத் தேவைகளை நிறைவேற்றிக்கொள்ள ஏற்ற மொழிப் பயன்பாடுகளை அறிவர்.									K4,K6	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
Unit - I	உயிரெழுத்துகள், மெய்யெழுத்துகள், உயிர்மெய் எழுத்துகள்										
	உயிர், மெய், உயிர்மெய்த் துணைக் குறியீடுகள், குறில்-நெடில், வல்லினம்-மெல்லினம்-இடையினம் - எழுத்துகளின் ஒலிப்பு முறையையும் எழுதும் முறையையும் கற்றல்.										
Unit - II	ஒரெழுத்து ஒருமொழியும் இன்றியமையாத பெர்றசொற்களும்										
	ஒரெழுத்துச் சொற்கள் - பல எழுத்துச் சொற்கள் - சொற்பொருள் அறிதல் - நாள், மாதம், எண் பெயர்கள் அறிதல் - பருவங்கள் அறிதல் - விலங்குகள், தாவரங்கள், உடல் உறுப்புகள், உறவுப் பெயர்கள், ஊர்ப் பெயர்கள், போன்றவற்றை அறிதல்.										
Unit - III	சொல் வகைகளும் சொற்பயன்பாடும்										
	எண் அடை, பெயரடை, வினையடை, இடைச்சொற்கள் இணைப்பு, வேற்றுமை உருபு இணைப்பு போன்ற மொழி விதிகளைக் கற்பித்தல்.										
Unit - IV	பிழையின்றிப் பேசுதலும் எழுதுதலும்										
	திணை-பால்-எண்-இடம்-காலம் ஆகியவற்றை அறிதல். பொதுவாக இவற்றில் ஏற்படும் பிழைகளை உணர்த்திச் சரிசெய்தல்.										

Unit - V	மொழிப் பயன்பாட்டு பயிற்சி
	<ul style="list-style-type: none"> • ஆர்வமுட்டும் நிகழ்ச்சி அல்லது சிறிய கதையைச் சொல்லச் செய்தல் / படிக்கச் செய்தல். • சூழல்சார் (கல்லூரி, நூலகம், உணவகம், பேருந்து-இரயில்-விமான நிலையங்கள், அங்காடிகள்) உரையாடல்களை மாணவர்களிடையே நிகழ்த்துதல். • கதையினைச் சொல்லச் சொல்ல எழுதச் சொல்லுதல். • திரைப்படம் அல்லது திரைப்படப் பாடல் குறித்து மாணவர்களிடையே குழுக் கலந்துரையாடல் செய்யச் சொல்லல்.
Text book (s)	
•	அடிப்படைத் தமிழ்-1 (Basic Tamil-I)
Reference Books / Websites	
•	தமிழில் நாமும் தவறில்லாமல் எழுதலாம் - பொற்கோ, பாரி நிலையம், சென்னை, 2003.
•	www.tamilvu.org/ta/content/சான்றிதழ்
•	www.thamizham.net/kal/ttenglish/cards32-u8.htm
•	www.thamizham.net/kal/ttenglish/index-u8.htm
•	www.ilearntamil.com
•	www.wikihow.com/Learn-Tamil
•	www.ilovelanguages.org/tamil.php
•	www.ling-app.com/learn-tamil
•	www.ilearntamilnow.com
•	www.17-minute-languages.com/en/learn-tamil
•	www.hindustanitongue.com/learn-tamil
•	www.duolingo.com/course/ta/en/Learn-Tamil
•	www.mylanguages.org/learn_tamil.php
•	www.learn101.org/tamil.php
•	www.goethe-verlag.com/book2/EN/ENTA/ENTA002.HTM
•	www.karky.in/payilcourses/index.html
•	www.tamilvu.org/ta/பயணியர்-தமிழ்
•	www.languagetrainers.com/blog/tamil-words/
•	www.thamizham.net/kal/tamil.htm
•	www.worldtamilacademy.com
•	www.outsourcingtranslation.com/resources/phrases/tamil-sentences.php
•	www.ling-app.com/ta/basic-words-in-tamil/
•	www.thirutamil.com/article/20-easy-thirukkural-in-tamil/
•	www.chennaiibrary.com/avvai/kondraivendan.html
•	www.tamilvu.org/ta/content/புதிய-பாடத்திட்டம்-2022
•	www.tamilvu.org/ta/content/மின்-கற்றலுக்கான-இணையத்தளம்
•	www.ling-app.com/ta/tamil-culture
•	www.caleidoscope.in/art-culture/tamil-nadu-culture-3

Apps

- www.kaniyantamil.com/best-mobile-apps-tamil-learning/
- Tamil 101 - Learn to Write
- <https://payil.app/tva/ta/>
- <https://tamil-101.en.aptoide.com/app>
- Ling - Learn Tamil Language
- Tamil by Nemo
- Learn Tamil Quickly

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2
CLO 1	3	2	3	2	2	3	2	2	2	2	3	3
CLO 2	2	2	2	3	3	2	2	3	3	2	2	2
CLO 3	3	3	3	2	2	3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3	2	2	2	2	3	2
CLO 5	2	2	3	3	2	2	3	3	2	3	3	2

Strong - 3, Medium - 2, Low - 1

**சென்னைப் பல்கலைக்கழகம்
University of Madras**

Part-IV

வளர்நிலைத் தமிழ் - பாடத்திட்டம்

Advanced Tamil - Syllabus

2 பருவங்கள் (முதல் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பருவம் - 1 (Semester - 1)
வளர்நிலைத் தமிழ் - I (Advanced Tamil - I)

Course Code	Course Name	Category	L	T	P	S	Credit	Ins. Hours	Marks		
									CIA	External	Total
100S1B	வளர்நிலைத் தமிழ் - I Advanced Tamil - I	Supportive	2	-	-	-	2	2	25	75	100
Pre-requisite	பத்தாம் வகுப்பு வரை தமிழை மொழிப்பாடமாகப் படித்திருக்க வேண்டும்.										SV 2023
Learning Objectives - கற்றல் நோக்கங்கள்											
<ul style="list-style-type: none"> இக்கால இலக்கியங்களில் இன்றியமையாத சில வகைமைகளை மாணவர்கள் அறியுமாறு செய்தல். அழியும் நிலையில் உள்ள நாட்டுப்புறப் பாடல்கள் குறித்த விழிப்புணர்வை ஏற்படுத்துதல். உரைநடை வடிவத்தின் குறிப்பிடத்தக்க கூறான கட்டுரை இலக்கியம் பற்றியும் அதன் சிறப்புகள் குறித்தும் அறியச் செய்தல். தம் உள்ள கருத்துகளை நடப்பு இலக்கிய வடிவங்களைப் பயன்படுத்திச் சமூகத்துக்குப் படைத்தளிக்கத் தூண்டுதல். மொழிப் பிழைகள் நேராமல் தவிர்த்து , பல்வகை ஊடகங்களிலும் வேலை வாய்ப்பு பெற ஊக்கமளித்தல். 											
Expected Course Outcomes - எதிர்பார்க்கப்படும் கற்றல் அடைவுகள்											
On the successful completion of the course, students will be able to											
இப் பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்											
CO 1	சமகால இலக்கியங்களின் நோக்குகள்- போக்குகள் குறித்து மாணவர்கள் அறிந்துகொள்வர்.										K2
CO 2	நாட்டுப்புற மக்களின் வாழ்வியல் , அறிவாற்றல், இன்றைய நிலை ஆகியவை குறித்துச் சிந்திப்பர்.										K1,K2
CO 3	தங்கள் கற்பனை வளத்தை மாணவர்கள் பெருக்கிக் கொள்வர்.										K2,K4,K6
CO 4	மொழியில் பிழைகள் நேரா வண்ணம் எழுதக் கற்றுக் கொள்வதோடு , திறனாய்வு செய்யும் ஆற்றல் பெறுவர்.										K5,K4
CO 5	திரைப்படம், சின்னத்திரை, தொலைக்காட்சி உள்ளிட்ட ஊடகங்களில் பாடல், இசை, எழுத்து எனப் பல்வேறு வேலைவாய்ப்புகள் பெறுவர்.										K5,K4,K6
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
Unit - I	நாட்டுப்புறப் பாடலும் கவிதையும்										
	<ol style="list-style-type: none"> 1. கி.வ.ஜா.வின் மலையருவி அல்லது ஏதேனும் ஒரு நாட்டுப்புறத் தொகுப்பிலிருந்து தேர்ந்தெடுத்துத் தாலாட்டுப் பாடல், சிறுவர் விளையாட்டுப் பாடல், தொழில் பாடல், ஒப்பாரிப் பாடல் ஆகியவற்றை மாணவர்களுக்கு அறிமுகப்படுத்துதல். 2. தமிழ்த்தாய் வாழ்த்து முதல் பாடல் மட்டும். 3. பாரதியாரின் “செந்தமிழ் நாடென்னும் போதினிலே” பாடல். 										
Unit - II	புதுக்கவிதையும் சிறுகதையும்										
	<ol style="list-style-type: none"> 1. “நிலத்தை ஜெயித்த விதை” - வைரமுத்து 2. “தீக்குச்சி” (பித்தன் தொகுப்பு) - அப்துல் ரஹ்மான் 3. “கட்டை விரல்” - கா.ந. அண்ணாதுரை 4. “சனிக்கிழமை” (காகித உறவு தொகுப்பு) - சு.சமுத்திரம் 										

Unit - III	கட்டுரையும் குறிப்புகளைக்கொண்டு கட்டுரை எழுதுதலும்											
	1. மு.வ.வின் “நல்வாழ்வு” தொகுப்பிலிருந்து ஏதேனும் ஒரு கட்டுரை. 2. குறிப்புகளைக் கொடுத்துக் கட்டுரை எழுதச் செய்தல்.											
Unit - IV	ம் நேர்காணலும் திறனாய்வு											
	இலக்கியநயம் பாராட்டுதல், நூல் திறனாய்வு, திரைப்படத் திறனாய்வு. நேர்காணல்											
Unit - V	மொழிப் பயிற்சி											
	1. திணை, பால், எண், இடப் பயன்பாடு அறிதல். 2. பொருந்திய சொல் தருதல். 3. பிழை நீக்கி எழுதுதல்.											
Text book (s)												
•												
Reference Books / Websites												
•												
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2
CLO 1	3	2	3	2	2	3	2	2	2	2	3	3
CLO 2	2	2	2	3	3	2	2	3	3	2	2	2
CLO 3	3	3	3	2	2	3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3	2	2	2	2	3	2
CLO 5	2	2	3	3	2	2	3	3	2	3	3	2
Strong - 3, Medium - 2, Low - 1												

UNIVERSITY OF MADRAS

B.COM. DEGREE PROGRAMME IN CORPORATE SECRETARYSHIP
SYLLABUS WITH EFFECT FROM 2023-2024

Foundation Course FC
Fundamental Concepts of Accounting & Commerce

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
118B1A	2				2	2	25	75	100
Learning Objectives									
LO1	To enable the students to recap the fundamentals of accounting								
LO2	To Learn the different types of accounting								
LO3	To understand the different legislations								
LO4	To explore the types and process of communication								
LO5	To gain basic knowledge about management and entrepreneurship								
Prerequisites: Must have studied commerce in XII									
Unit	Contents								No. of Hours
I	Definition • Systems of Accounting • Functions of Accounting • Basis of Accounting • Classification of Accounts • Golden Rules of Accounting • Examples • Books of Accounts – Manual Vs Software								6
II	Financial Statements – Meaning and contents • Reporting –Different types of accounting - introductions to corporate accounting - Cost Accounting – Management Accounting								6
III	Overview of business laws – Company Law – Commercial Law – Industrial law								6
IV	Communication-meaning-definition-types-process-Barriers to communication								6
V	Management-definition-types- functions of business management- Skills for an Entrepreneur– qualities of an entrepreneur-.								6
TOTAL								30	
CO	Course Outcomes								
CO1	Refresh the basic accounting concepts								
CO2	Learn about the different types of accounting								
CO3	Gain an overview of different laws								
CO4	Understanding the basics of Communication								
CO5	Explore the concept of Entrepreneurship								

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Reference Books	
1	T.S.Reddy&A.Murthy.FinancialAccounting,MarghamPublications, Chennai.
2	M.C.Shukla,T.SGrewal,S.C.Gupta.Advancedaccounting.S.Chand&Co.Ne wdelhi.
3	ElementsofMercantileLaw – N.D.Kapoor
4	C.B. Gupta,Businesscommunication, OrganisationandManagement,2014.
5	N.Premavathy, Principles of Management - Sri Vishnu Publication -Chennai. 6. J.Jayasankar,BusinessManagement-MarghamPublication-Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
4	www.accountingcoach.com
5	http://www.managementstudyguide.com/
7	www.businesscommunication.org

சென்னைப் பல்கலைக்கழகம்
University of Madras

Part-I

பொதுத் தமிழ் - பாடத்திட்டம்

General Tamil - Syllabus

4 பருவங்கள் (இரண்டாம் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பொதுத்தமிழ்- 2
தமிழ் இலக்கிய வரலாறு -2
முதலாம் ஆண்டு – இரண்டாம் பருவம்

Course Code	Course Name	Category	L	T	P	S	Credits	Ins.Hrs	CIA	Externa	Total
100L2AU	பொதுத்தமிழ் -2 தமிழ் இலக்கிய வரலாறு -2	Supportive	Y	-	-	-	3	6	25	75	100

Learning Objectives

- முதலாமாண்டுப் பட்ட வகுப்பு மாணவர்களுக்குத் தமிழ் மொழி இலக்கியங்களை அறிமுகம் செய்தல்
- தமிழ் இலக்கியப் போக்குகளையும், இலக்கணங்களையும் மாணவர் அறியுமாறு செய்து அவர்களின் படைப்பாற்றலைத் தூண்டுதல்
- தமிழ் இலக்கியம் சார்ந்த போட்டித் தேர்வுகளுக்கு ஏற்ப கற்பித்தல் நடைமுறைகளை மேற்கொள்ளுதல்

Expected Course Outcomes

On the Successful completion of the Course, Students will be able to

இப்பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்

CO 1	சிற்றிலக்கியங்களின்வழி இலக்கியச் சுவையினையும் பண்பாட்டு அறிவினையும் பெறுவர்	K4
CO 2	புதுக்கவிதை வரலாற்றினை அறிந்து கொள்வர்	K5, K6
CO 3	திராவிட இயக்க இலக்கியங்களைக் கற்பதன் மூலம் மொழி உணர்வு , இன உணர்வு, சமத்துவம் சார்ந்த சிந்தனைகளைப் பெறுவர்	K3
CO 4	தமிழ்மொழியைப் பிழையின்றி எழுதவும், புதிய கலைச்சொற்களை உருவாக்கவும் அறிந்து கொள்வர்	K3
CO 5	போட்டித் தேர்வுகளில் வெற்றி பெறுவதற்குத் தமிழ்ப் பாடத்தினைப் பயன்கொள்ளும் வகையில் பயிற்சி பெறுவர்.	K2

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

அலகு-1 தமிழ் இலக்கிய வரலாறு அறிமுகம்.

1. சிற்றிலக்கியம்; குறவஞ்சி, கலம்பகம், உலா, பரணி, பள்ளு, பிள்ளைத்தமிழ், தூது, அந்தாதி.
2. தனிப்பாடல் அறிமுகம்
3. இக்கால இலக்கியம் ;கவிதை, சிறுகதை,நாடகம், உரைநடை. , திராவிட இயக்கம் வளர்த்த தமிழ்.

அலகு-2 சிற்றிலக்கியக்கமும்,தனிப்பாடலும்

சிற்றிலக்கியம்;

- கலிங்கத்து பரணி- விருந்தினரும் வறியவரு நெருங்கி யுண்ணரும் - முதல் - கேட்பாரைக் காண்மின் காண்மின் - வரை
- திருக்குற்றாலக் குறவஞ்சி - வானரங்கள் கனிகொடுத்து
- முக்கூடற் பள்ளு - ஆற்று வெள்ளம் நாளை வரத்
- அபிராமி அந்தாதி- கலையாத கல்வியும் குறையாத வயதும் (பதினாறு செல்வங்கள்)
- திருவரங்கக் கலம்பகம் - மறம் -பிள்ளைப் பெருமாள் ஐயங்கார்-பேசுவந்த தூத செல்லரித்த ஓலை செல்லுமோ
- தமிழ்விடு தூது முதல் பத்து கண்ணிகள்

தனிப்பாடல்;

- வான்குருவி யின்கூடு -ஒளவையார்
- ஆமணக்குக்கும் யானைக்கும் சிலேடை ;முத்திருக்கும் கொம்பசைக்கும் மூரித்தண்டே - காளமேகப் புலவர்
- இம்பர் வான் எல்லை இராமனையே பாடி -வீரராகவர்
- நாராய் நாராய் -சத்தி முத்தப் புலவர்

அலகு-3

இக்கால இலக்கியம்- 1

1. பாரதியார் பாரத சமுதாயம் வாழ்கவே
2. பாரதிதாசன் - சிறுத்தையே வெளியில் வா
3. நாமக்கல் கவிஞர்-கத்தியின்றி
4. தமிழ் ஒளி - மீன்கள் (அந்தி நிலா பார்க்க வா)
5. ஈரோடு தமிழன்பன் - எட்டாவது சீர் (வணக்கம் வள்ளுவ)

சிறுகதைகள், _

1. புதுமைப்பித்தன் - கடிதம்
2. ஜெயகாந்தன் -வாய்ச் சொற்கள் (மாலை மயக்கம் தொகுப்பு)
3. ஆர். சூடாமணி - அந்நியர்கள்

உரைநடை ;

1. மு வ கடிதங்கள் - தம்பிக்கு நூலில் முதல் இரண்டு கடிதங்கள்

அலகு-4

இக்கால இலக்கியம்- 2

1. தந்தை பெரியார் - திருக்குறள்(மாநாட்டு) உரை
2. பேரறிஞர் அண்ணா - இரண்டாம் உலகத் தமிழ் மாநாட்டு உரை
3. கலைஞர் மு. கருணாநிதி - தொல்காப்பிய பூங்கா -எழுத்து -முதல் நூற்பா கட்டுரை

நாடகம் / திரைத்தமிழ் :

1. வேலைக்காரி -திரைப்படம்
2. ராஜா ராணி -சாக்ரடீஸ் -ஓரங்க நாடகம்

இதழியல் தமிழ் ;

முரசொலி கடிதம்

1. செம்மொழி வரலாற்றில் சில செப்பேடுகள்

அலகு-5

மொழிப் பயிற்சி

சொல் வேறுபாடு / பிழை தவிர்த்தல்

- வாசிப்பது – வாசிப்பவர்
- சுவர்- சுவரில்
- வயிறு - வயிற்றில்
- கோயில்- கோவில்
- கறுப்பு – கருப்பு
- இயக்குநர்-இயக்குனர்
- சில்லறை-சில்லரை
- முறித்தல் – முரித்தல்
- மனம்-மனசு- மனது
- அருகில்-அருகாமையில்
- அக்கரை- அக்கறை
- மங்கலம்- மங்களம்.

பயிற்சி :

- பிழையான சொற்களை ஒரு பத்தியில் கொடுத்து அந்தப் பிழையான சொற்களைச் சரியாக எழுதச் செய்தல்
- சிறிய பத்தி ஒன்றை ஆங்கிலத்தில் கொடுத்து அதனைத் தமிழில் மொழிபெயர்க்க வைத்தல்.

Text books

- .

Reference Books

- மு. வரதராசன், தமிழ் இலக்கிய வரலாறு, சாகித்ய அக்காதெமி, புதுடெல்லி.
- மது. ச. விமலானந்தன், தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை.
- தமிழண்ணல், புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை.
- தமிழ் இலக்கிய வரலாறு –முனைவர்.சிற்பி பாலசுப்ரமணியம், முனைவர்.சொ.சேதுபதி
- புதிய தமிழ் இலக்கிய வரலாறு– முனைவர்.சிற்பி பாலசுப்ரமணியம்,நீல.பத்மநாபன்
- தமிழ் இலக்கிய வரலாறு - டாக்டர்.அ.கா.பெருமாள்
- தமிழ் இலக்கிய வரலாறு –முனைவர். ப.ச.ஏசுதாசன்
- தமிழ் இலக்கிய வரலாறு - ஸ்ரீ குமார்
- வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு–பாக்கியமேரி
- தமிழ் பயிற்றும் முறை, பேராசிரியர் ந. சுப்புரெட்டியார் - மணிவாசகர் பதிப்பகம், சிதம்பரம்

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

Web Sources

- <https://www.chennailibrary.com/>
- <https://www.sirukathaigal.com>
- <https://www.tamilvirtualuniversity.org>
- <https://www.noolulagam.com>
- <https://www.katuraitamilblogspot.com>

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2	1.
CLO1	3	2	3	3	3	2	2	2	3	2	3	2	
CLO2	3	3	2	2	2	3	2	3	3	2	2	2	
CLO3	3	2	3	3	2	2	2	3	2	3	3	2	
CLO4		3	3	2	2	2	3	2	3	2	3	3	
CLO5	3	3	2	2	2	3	3	2	2	2	3	3	

Strong -3,Medium-2,Low-1

UNIVERSITY OF MADRAS
UG & 5 YR INTEGRATED DEGREE – FOUNDATION COURSE
EXISTING SYLLABUS (22-23) FOLLOWED FOR THE ACADEMIC YEAR 2023-2024

FOUNDATION COURSE: PART-I HINDI PAPER-II

100L2E

Inst.Hrs. : 6
Credits : 3

Year : I
Semester : II

Paper – II- ONE ACT PLAY, SHORT STORY & TRANSLATION		
Duration:	1 Semester	
Programme Outcomes:	<ol style="list-style-type: none"> 1. Identify the features, elements of literary forms i.e. Drama, one act play, Novel and Short Stories, techniques of Translation 2. Understand the Ideology, message and aims of the literary works and writers 3. Obtain the knowledge of method of critical study of Literary works. 4. Obtain the skills of summarise, interpretation of contexts, and practice of translation 5. Employ the knowledge of translation and language and professional skills. 	
Programme Specific Outcomes:	<ol style="list-style-type: none"> 1. Basic knowledge for higher studies 2. Basic Knowledge of Hindi literature and its trends 3. Language skills spoken and writing skills 4. Basic idea of critical and analytical study of literature. 5. Obtains knowledge of Translation of different subjects 	
Course Objectives	1. Identifies the writers, theme and aims of literary works	K1
	2. Understand and summarise the theme of one act plays and short stories and their techniques	K2
	3. Explains the methods and techniques of Translation of different fields	K2
	4. Evaluate the theme and artistic skills of One Act Plays and short stories and writers	K5
	5. Conceive the basic knowledge of literary themes and translation	K6
Pre-requisites, if any:	Basic Knowledge of Hindi Fiction and Translation	
UNITS		
I	<ol style="list-style-type: none"> 1. Auranzeb ki Aakhiri Raat 2. Mukthidhan 3. Practice of Annotation Writing 4. Practice of Summary and Literary evaluation Writing 	
II	<ol style="list-style-type: none"> 1. Laksmi ka Swagat 2. Mithayeewala 3. Practice of Summary and Literary evaluation Writing 4. Translation Practice. (English to Hindi) 	

UNIVERSITY OF MADRAS
UG & 5 YR INTEGRATED DEGREE – FOUNDATION COURSE
 EXISTING SYLLABUS (22-23) FOLLOWED FOR THE ACADEMIC YEAR 2023-2024

III	<ol style="list-style-type: none"> 1. Basant Ritu ka Natak 2. Seb Aur Dev 3. Practice of Summary and Literary evaluation Writing 4. Introduction to Translation Practice
IV	<ol style="list-style-type: none"> 1. Bahut Bada Sawal 2. Vivah ki Teen Kathayen 3. Practice of Summary and Literary evaluation Writing 4. Translation Practice. (English to Hindi)
V	<ol style="list-style-type: none"> 1. Translation Practice. (English to Hindi)

Course Outcomes	<ol style="list-style-type: none"> 1. Identifies the nature, features, elements of One Act Plays and Short Stories and skills of Translation 2. Understand the theme, aim of lessons and obtain skills of Evaluation. 3. Evaluate the thought, ideology, expressional and artistic skills of writers and contextual meanings 4. Obtain skills of summarizing, evaluating and critical study 5. Employ the techniques and skills of Literature and Translation.
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Reading List (Print and Online)	<ol style="list-style-type: none"> 1. https://hindisarang.com/hindi-ekaanki-ekaankikar/ 2. https://hi.wikipedia.org/wiki/हिन्दी_कहानी
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Recommended Texts	<ol style="list-style-type: none"> 1. ONE ACT PLAY (Detailed Study): AATH EKANKI Edited By: Devendra Raj Ankur, Mahesh Aanand Vani prakashan, 4695, 21-A Dariyagunj, New Delhi – 110 002 2. SHORT STORIES (Non-Detailed Study): SWARNA MANJARI Edited by: Dr. Chitti. Annapurna, Rajeswari Publications, 21/3, Mothilal Street, (Opp.Ranganathan St.), T.Nagar, Chennai–600017. 3. Prayojan Moolak Hindi : Dr. Syed Rahamathulla, Poornima Prakashan, 4/7 B Begum III Street, Royapettah, Chennai – 14. 4. Anuvad Abhyas Part III : Dakshin Bharat Hindi Prachar Sabha, T. Nagar, Chennai-17.
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Method of Evaluation:

Internal Assessment	End Semester Examination	Total	Grade
25	75	100	

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	M	S	S	S
CO 2	S	S	S	S	L
CO 3	M	S	S	S	L
CO 4	M	S	S	S	L
CO 5	S	S	S	S	S

UNIVERSITY OF MADRAS

FOUNDATION COURSE: FRENCH
SYLLABUS WITH EFFECT FROM 2023-2024

UG & 5 Year PG Integrated – SEMESTER – II

Foundation Course in French: Prescribed Text and Grammar-II

Course Outcomes	<ol style="list-style-type: none"> To ask for and give directions. To give orders or commands using <i>Impératif</i> To narrate events from the past using <i>Passé Composé</i> Cite the ordinal numbers in French Indicate the position of something using prepositions of place 		
Course	Foundation Course in French	Course Code	100L2K
Title of the Course:	Prescribed Text and Grammar-II		
Credits:	3		
Pre-requisites, if any:	-		
Course Objectives	Revise and recall the French sentence structure	K1	
	Enumerate the various grammatical tenses and use them to communicate better in French	K2	
	Summarize and develop ideas from the documents after discussing it in detail	K2 and K3	
	Write and understand dialogues based on the themes done in class	K4	
	Evaluate and comprehend text passages	K5	
Units			
I	Unité 7: C'est où?		
II	Unité 8: N'oubliez pas !		
III	Unité 9: Belle vue sur la mer !		
IV	Unité 10: Quel beau voyage !		
V	Unité 11: Oh ! joli ! Unité 12: Et après ?		
Prescribed Text	Régine Mérieux & Yves Loiseau, Units 7-12 of <i>Latitudes 1</i> (A1 /A2), méthode de français, Didier, 2017 (Indian Edition)		

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	L	M	M	L	S	S	S	M	M	M
CO2	S	M	M	L	M	M	L	S	S	S	S	M	M
CO3	M	S	S	M	S	M	M	S	S	S	M	S	S
CO4	S	S	M	L	S	M	L	S	S	S	S	S	S
CO5	S	S	S	L	M	M	L	S	S	S	M	S	S

S-Strong M-Medium L-Low

UNIVERSITY OF MADRAS

FOUNDATION COURSE: FRENCH
SYLLABUS WITH EFFECT FROM 2023-2024

SEMESTER II

Title of the Paper : Prescribed Text and Grammar-II

Prescribed textbook: Régine Mérieux & Yves Loiseau, **Units 7-12** of *Latitudes 1* (Indian Edition), Paris, Didier, 2017.

Questions not to be asked from the Autoévaluation and Préparation au DELF

Paper setters to strictly adhere to the syllabus and ask questions only from the pages included in the syllabus. Questions should cover the entire syllabus.

QUESTION PAPER PATTERN

Time : 3 Hours

Maximum Marks : 75

Section A (10 x 2 = 20 Marks)

Answer any TEN questions

15 questions to be asked on cultural / civilisational aspects found in the prescribed textbook

Section B (5 x 5 = 25 Marks)

Answer any FIVE questions

8 Grammar exercises to be given from the prescribed textbook

Section C (3 x 10 = 30 Marks)

Answer any THREE

3 must be answered out of 5 topics (1 dialogue writing, 1 letter /email writing, 1 composition, 1 comprehension, 1 translation)

UNIVERSITY OF MADRAS

FOUNDATION COURSE: ENGLISH
SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR - SEMESTER II PAPER II –GENERAL ENGLISH

Subject Code	Category	L	T	P	S	Credits	Inst. Hours	Marks		
								CIA	External	Total
100L2ZU	Part II	Y	Y	-	-	3	6	25	75	100
Learning Objectives										
LO1		To make students realize the importance of resilience								
LO2		To enable them to become good decision makers								
LO3		To enable them to imbibe problem-solving skills								
LO4		To enable them to use tenses appropriately								
LO5		To help them use English effectively at the work place.								
Unit No.	Unit Title & Text						No. of Periods for the Unit			
I	RESILIENCE Poem 1.1 Don't Quit – Edgar A. Guest 1.2 Still Here – Langston Hughes Short Story 1.3 Engine Trouble – R.K. Narayan 1.4 Rip Van Winkle – Washington Irving						20			
II	DECISION MAKING Short Story 2.1 The Scribe – Kristin Hunter 2.2 The Lady or the Tiger - Frank Stockton Poem 2.3 The Road not Taken – Robert Frost 2.4 Snake – D. H Lawrence						20			
III	PROBLEM SOLVING Prose life Story 3.1 How I taught My Grandmother to Read – Sudha Murthy Autobiography 3.3 How frog Went to Heaven – A Tale of Angolo 3.4 Wings of Fire (Chapters 1,2,3) by A.P.J Abdul Kalam						20			

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FOUNDATION COURSE: ENGLISH SYLLABUS WITH EFFECT FROM 2023-2024

IV	Tenses 4.1 Present 4.2 Past 4.3 Future 4.4 Concord	15
V	English in the Workplace 5.1 E-mail – Invitation, Enquiry, Seeking Clarification 5.2 Circular 5.3 Memo 5.4 Minutes of the Meeting	15

Course Outcomes

Course Outcomes	On completion of this course, students will;	
CO1	Realize the importance of resilience	PO1,PO7
CO2	Become good decision-makers	PO1,PO2,PO10
CO3	Imbibe problem-solving skills	PO4,PO6,PO9
CO4	Use tenses appropriately	PO4, PO5,PO6
CO5	Use English effectively at the work place.	PO3,PO8

Text Books (Latest Editions)

References Books

1	Martin Hewings. Advanced English Grammar. Cambridge University Press, 2000
2	SP Bakshi, Richa Sharma. Descriptive English. Arihant Publications (India) Ltd., 2019.
3.	Sheena Cameron, Louise Dempsey. The Reading Book: A Complete Guide to Teaching Reading. S & L. Publishing, 2019.
4	Barbara Sherman. Skimming and Scanning Techniques, Liberty University Press, 2014.
5.	Phil Chambers. Brilliant Speed Reading: Whatever you need to read, however. Pearson, 2013.
6.	Communication Skills : Practical Approach Ed. Shaikh Moula
	Ramendra Kumar. Stories of Resilience, Blue Rose Publications, 2020.

UNIVERSITY OF MADRAS

FOUNDATION COURSE: ENGLISH
SYLLABUS WITH EFFECT FROM 2023-2024

Web Sources

1	Langston Hughes. Still Here https://poetryace.com/im-still-here
2	R. K. Narayan. Engine Trouble http://www.sbioaschooltrichy.org/work/Work/images/new/8e.pdf
3	Washington Irving. Rip Van Winkle https://www.gutenberg.org/files/60976/60976-h/60976-h.htm
4	Frank Stockton. The Lady or the Tiger https://www.gutenberg.org/ebooks/396

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3	3	2	3	2
CO2	2	3	3	3	2	3	3	2	2	2
CO3	3	3	3	2	3	3	3	2	3	2
CO4	3	3	3	3	3	3	3	2	2	2
CO5	3	2	3	3	3	3	3	2	2	3

3 – Strong, 2 – Medium, 1 - Low

Mapping with Programme Specific Outcomes:

CO / PO	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3
CO2	3	3	3	3
CO3	3	3	3	3
CO4	3	3	3	3
CO5	3	3	3	3
Weightage	15	15	15	15
Weighted percentage of Course Contribution toPos	3.0	3.0	3.0	3.0

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FIRST YEAR – SEMESTER - II

CORE – III: FINANCIAL ACCOUNTING-II

(Common to B.Com- Co-op., Gen., AF, BM, CA, MM & ISM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
118C2A	5				5	5	25	75	100
Learning Objectives									
LO1	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.								
LO2	To understand the allocation of expenses under departmental accounts								
LO3	To gain an understanding about partnership accounts relating to Admission and retirement								
LO4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm								
LO5	To know the requirements of international accounting standards								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
I	Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit								15
II	Branch and Departmental Accounts Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.								15
III	Partnership Accounts - I Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.								15
IV	Partnership Accounts - II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.								15

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V	Accounting Standards for financial reporting (Theory only) Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.	15
TOTAL		75
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	To evaluate the Hire purchase accounts and Instalment systems	
CO2	To prepare Branch accounts and Departmental Accounts	
CO3	To understand the accounting treatment for admission and retirement in partnership	
CO4	To know Settlement of accounts at the time of dissolution of a firm.	
CO5	To elaborate the role of IFRS	
Textbooks		
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
2	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.	
3	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.	
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.	
5	T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.	
6	Dr. K. Murugadoss, Dr. M. Jaya, Dr. V. Charulatha & Dr. D. Baskar Financial Accounting, Vijay Nicole Imprints Private Limited, Chennai	
Reference Books		
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.	
2	Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.	
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.	
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.	
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.	
NOTE: Latest Edition of Textbooks May be Used		

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Web Resources	
1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAGE	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

3 – Strong, 2- Medium, 1- Low

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B.COM. DEGREE PROGRAMME IN CORPORATE SECRETARYSHIP
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FIRST YEAR – SEMESTER – II

CORE – IV: BUSINESS LAW

(Common to BCom- Co-op., Gen., AF, BM, CA, MM & ISM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
118C2B	5				5	5	25	75	100
Learning Objectives									
LO1	To know the nature and objectives of Mercantile law								
LO2	To understand the essentials of valid contract								
LO3	To gain knowledge on performance contracts								
LO4	To define the concepts of Bailment and pledge								
LO5	To understand the essentials of contract of sale								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract								15
II	Performance Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract								15
III	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –								15
IV	Bailment and Pledge Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.								15
V	Sale of Goods Act 1930: Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller								15
TOTAL								75	

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Course Outcome	
CO1	Explain the Objectives and significance of Mercantile law
CO2	Understand the clauses and exceptions of Indian Contract Act.
CO3	Explain concepts on performance, breach and discharge of contract.
CO4	Outline the contract of indemnity and guarantee
CO5	Explain the various provisions of Sale of Goods Act 1930
Textbooks	
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal& Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.
Reference Books	
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.cramerz.com www.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	2	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	15	10	10	10	10	10	10	10
AVERAGE	3	2	2.6	3	2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

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FIRST YEAR – SEMESTER – II

ELECTIVE - II: INTERNATIONAL TRADE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
118E2C	4				3	4	25	75	100
Learning Objectives									
LO1	To enable students familiarise with the basics of International Trade.								
LO2	To know the various theories of international trade.								
LO3	To impart knowledge about balance of trades and exchange rates.								
LO4	To gain knowledge about international institutions.								
LO5	To gain insights on World Trade Organisation								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to International Trade – Meaning – Definition - Difference between Internal and International Trade – Importance of International Trade in the Global context								12
II	Theories of International trade: Classical theories - Adam smith’s theory of Absolute Advantage – Ricardo’s Comparative cost theory - Modern theories of International Trade - Haberler’s Opportunity Cost theory – Heckscher –Ohlin’s Modern theory – International trade and Factor Mobility Theory – Leontiff’s Paradox - International trade and economic growth theory - Immiserating growth theory.								12
III	Balance of Payments – Components of Balance of Payments - Current account, Capital account & Official settlement accounts - Disequilibrium in BOP -Methods of correcting Disequilibrium - Balance of Payment adjustment Theories - Marshall Lerner mechanism. Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT.								12
IV	International Economic Institutions - International Monetary System - Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending Programme of IMF – SDRs – India and IMF -World Bank and UNCTAD.								12
V	World Trade Organisation (WTO) – Functions and Objectives – Agricultural Agreements – GATS - TRIPS – TRIMS.								12
TOTAL								60	

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Course Outcomes	
CO1	Distinguish between the concept of internal and international trade.
CO2	Define the various theories of international trade.
CO3	Examine the balance of trade and exchange rates
CO4	Appraise the role of IMF and IBRD.
CO5	Define the workings of WTO and with special reference to India.
Textbooks	
1	Francis Cherunilam, International Trade and Export Management – Himalaya Publishing House - Mumbai –04.
2	Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy)-Pearson Education Asia - Addison Wesley Longman (P) Ltd Delhi–92.
3	Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company -California.
4	H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd – New Delhi-14.
5	BimalJaiswal&Richa Banerjee, Introduction To International Business, Himalaya Publication, Mumbai
Reference Books	
1	Dr. T. Aryamala,Vijay Nicole, International Trade, Chennai
2	Avadhani, V.A. International Financial Management, Himalaya Publications, Mumbai
3	Punam Agarwal and Jatinder Kaur, International Business, Kalyani Publications, New Delhi
4	S Sankaran , International Trade, Margham Publication, Chennai
5	C B Gupta, International Business, S Chand Publishing, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/
2	https://www.economicdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644
3	https://www.wto.org/english/thewto_e/countries_e/india_e.htm

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	2	3	2
CO2	3	2	3	2	3	2	2	2	2	3	2
CO3	3	2	3	2	3	2	2	2	2	3	2
CO4	3	2	3	2	2	2	2	2	2	3	2
CO5	3	2	3	2	2	2	2	2	2	3	2
TOTAL	15	10	15	10	12	10	10	10	10	15	10
AVERAGE	3	2	3	2	2.4	2	2	2	2	3	2

3 – Strong, 2- Medium, 1- Low

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SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER - II

SKILL ENHANCEMENT COURSE

SEC-2: EVERYDAY BANKING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
118S2A	2				2	2	25	75	100
Learning Objectives									
LO1	Understand the concept of banking and related documents								
LO2	Learn to fill the relevant forms of Banking								
LO3	Explore the concepts of online Banking								
LO4	Learn about the types of loans and mobile applications								
LO5	Gain knowledge about payment systems								
Prerequisites: Must have studied commerce in XII									
Unit	Contents								No. of Hours
I	Banking–Definition–passbook–cheque book–Format of Cheque– Filling up of Cheque- Deposit Challan – Filling up – Clearing cheque – Transfer cheque – Collection Cheque– Payable at par – Demand Draft								6
II	Application filling – Account Opening form –Filling up–Documents required-Debit Card–Credit Card–ATM Machine–Cash Deposit Machine–Pass book printing machine.MICR-IFSC-Fund transfer through ECS–NEFT–RTGS–Form filling for Fund transfer.								6
III	Online Banking–Signup–Process–Requirements–Login– Customer ID–User ID – Pass word – Hints for creating Pass words – change of pass word – on line transactions–Account statements – Fund Transfer – Payment of bills – Utility payments								6
IV	Loans–Repayment for Loans–other services.Mobile Banking– meaning–importance–Advantages – Mobile Applications (App) – WAP (Wireless Application Protocol)- USSD (Unstructured Supplementary Service Data)-Registration process–through Mobiles								6
V	Process at Bank Branch-ATM- User ID-MPIN- change of MPIN – IMPS D (Immediate Mobile Payment System) - UPI(Unified Payment interface) – BHIM(Bharat Interface for money)- NPCI (National Payment Corporation of India) - Bank account Management –Transfer Funds–paying Bills–Locating ATMs-QR code payments-Alerts and notifications-Tracking Spending habits– Cash back-Safe banking methods.								6
TOTAL									30

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CO	Course Outcomes
CO1	Understand basic banking
CO2	Learn and use the various documents relating to banking
CO3	Use online banking
CO4	Identifying the types of loans
CO5	Apply the usage of various digital payment modes
Reference Books	
1	Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai
2	Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi
3	Gupta P.K. Gordon E. Banking and Insurance, Himalaya publication, Kolkata
4	Gajendra, A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi
5	K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	<u>KataitSanjay</u> , Banking Theory and Practice, Lambert Academic Publishing,
2	Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand
3	William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA
4	NektariosMichail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.rbi.org.in/
2	https://businessjargons.com/e-banking.html
3	https://www.wallstreetmojo.com/endorsement/

**சென்னைப் பல்கலைக்கழகம்
University of Madras**

Part-IV

அடிப்படைத் தமிழ் - பாடத்திட்டம்

Basic Tamil - Syllabus

2 பருவங்கள் (இரண்டாம் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பருவம் - II (Semester - II)
அடிப்படைத் தமிழ் - II (Basic Tamil - II)

Course Code	Course Name	Category	L	T	P	S	Credit	Ins. Hours	Marks		
									CIA	External	Total
100S2A	அடிப்படைத் தமிழ் - II Basic Tamil - II	Supportive	2		-	-	2	2	25	75	100
Pre - requisite	தமிழ் எழுத்துகளை அறிந்திருத்தலோடு தொடக்க நிலையில் பேசவும் எழுதப் படிக்கவும் தெரிந்திருத்தல்.									SV 2023	
Learning Objectives - கற்றல் நோக்கங்கள்											
<ul style="list-style-type: none"> தமிழ்மொழியைத் தொடக்க நிலையில் பேசவும் பிறர் பேசுவதைப் புரிந்துகொள்ளவும் திறன் பெறுதல். தமிழைப் படிக்கவும் எழுதவும் கற்றுக்கொள்ளுதல். பிறமொழி மாணவர்களுக்குத் தமிழ்மொழி யின் சிறப்புகள் , கலை-பண்பாட்டை அறிமுகப்படுத்துதல். தமிழ் இலக்கிய இலக்கண வளங்களின் சிறப்புக ளை அறிதல் . அவற்றுள் சிலவற்றைச் சுவைத்துப் பார்த்தல். தமிழரின் தனித்தன்மைகளை உணரச் செய்தல். 											
Expected Course Outcomes - எதிர்பார்க்கப்படும் கற்றல் அடைவுகள்											
On the successful completion of the course, students will be able to											
இப் பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்											
CO 1	தமிழ்மொழியைப் பேசவும் பிறர் பேசுவதைப் புரிந்துகொள்ளவும் திறன் பெறுதல். தமிழைப் படிக்கவும் எழுதவும் கற்றுக்கொள்வர்.									K1,K2	
CO 2	கடிதம், விண்ணப்பம், நிகழ்ச்சிக் குறிப்புகள் எழுதுதல், தகவல் தொடர்புச் சாதனங்களில் தகவல் எழுதுதல் என அன்றாட வாழ்வில் தமிழ்ப் பயன்பாட்டைக் கற்றுக்கொள்வர்.									K1,K3,K4	
CO 3	தமிழின் இலக்கிய வளத்தோடு தமிழரின் அறக் கோட்பாடுகளையும் தமிழரின் வரலாற்று-பண்பாட்டுச் செழுமையையும் புரிந்துகொள்வர்.									K1,K2,K4	
CO 4	தமிழறிஞர்களையும் படைப்பாளிக ள், அரசியல் தலைவர்கள், சிறந்த ஆளுமைகளைப் பற்றி அறிந்துகொள்வர்.									K4,K5,K6	
CO 5	தமிழர் கலை , பண்பாடு, பழக்கவழங்கங்கள், விளையாட்டுகள், விழாக்கள், தமிழரின் தனித்த அடையாளங் கள், சிறப்புகள் ஆகியவற்றை அறிவதோடு, அவரவர் மண்ணுகுரிய கலைப் பண்பாட்டோடு ஒப்பிட்டுப் புரிந்துகொள்வர்.									K1,K4,K5, K6	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
Unit - I	சொல்லும் பொருளும்										
	<ol style="list-style-type: none"> பெயர்-வேற்றுமை, வினை-காலம், பெயரடை-வினையடை, எதிர்ச்சொற்கள் போன்றவறைக் கொண்டு சிறுசிறு தொடர்கள் பேசவைத்தல், எழுதவைத்தல். பெயர்ப் பலகை, செய்தித்தாள் போன்றவற்றை வாசிக்கவும் பொருள் கூறவும் பயிற்சியளித்தல். உரையாடல் (படங்களைப் பார்த்து, சொற்களைச் சொல்லவைத்தல்/பேசவைத்தல், கேள்விகளுக்குப் பதில் அளித்தல், தலைப்புகள் கொடுத்துப் பேசச் செய்தல். 										

Unit - II	அன்றாட வாழ்வில் தமிழ்ப் பயன்பாடு
	காலைக் கடமைகள், சமையல், உணவுகள், உடல்நலம், வீட்டுப் பொருள்கள், வணிகம், போக்குவரத்து, பயணம் தொடர்பான செயல்பாடுகள் போன்ற அன்றாட நடவடிக்கைகளில் தமிழ்மொழிப் பயன்பாடு.
Unit - III	தமிழ் இலக்கியங்கள் அறிமுகம்
	1. தமிழ் இலக்கியங்கள் அறிமுகம் - இலக்கிய இலக்கண வளங்களின் சிறப்புகள். 2. திருக்குறள், ஆத்திசூடி, சங்க இலக்கியம், திரைப் பாடல்கள், நாட்டுப்புறப் பாடல்கள் போன்றவற்றில் சுவைமிகுந்த பாடல்களை வாசிக்கவைத்தல் பொருளுணர்த்துதல், கற்றவற்றை எழுதச்செய்தல்.
Unit - IV	தமிழ்ப் படைப்பாளர்கள், அறிஞர்கள், ஆளுமைகள், தலைவர்கள்
	1. இலக்கிய-இலக்கணப் படைப்பாளர்கள் (தொல்காப்பியர், திருவள்ளுவர், ஓவையார், கம்பர், பாரதி, பாரதிதாசன், ஜெயகாந்தன், கண்ணதாசன், வைரமுத்து போன்றோர்). 2. அரசியல் தலைவர்கள் (காமராசர், பெரியார், அண்ணா, எம்.ஜி.ஆர். போன்றோர்). 3. திரைப் பிரபலங்கள் (சிவாஜி கணேசன், ரஜினிகாந்த், கமலஹாசன், பாலச்சந்தர், இளையராஜா, சி.பா. பாலசுப்பிரமணியம் போன்றோர்). 4. ஆளுமைகள் (வ.உ. சிதம்பரனார், பாவாணர், அப்துல் கலாம், போன்றோர்). மேற்குறித்தோரை அறிமுகப்படுத்துதல். மாணவர்களைப் பேசவைத்தல் /எழுதவைத்தல்.
Unit - V	தமிழர் கலை, பண்பாடு, பழக்க வழங்கங்கள், விளையாட்டுகள், விழாக்கள்
	1. தமிழரின் தனித்த அடையாளங்களும் சிறப்புகளும். 2. கலைகள் (கட்டடம், சிற்பம், ஓவியம், புழங்குபொருள்கள்). 3. நுண்கலைகள் (சிலம்பம், பட்டிமன்றம், வில்லுப்பாட்டு, ஆட்டம், கூத்து போன்றன). 4. விளையாட்டுகள் (குழந்தைகள், சிறுவர், இளைஞர், ஆண்கள், பெண்கள்). 5. விழாக்கள் (குடும்ப விழாக்கள், கோயில் சார்ந்த விழாக்கள், கிராமிய விழாக்கள்). 6. சுற்றுலாத் தலங்கள் / வரலாற்றுச் சிறப்புமிக்க இடங்கள். 7. உணவு, உடை, மருத்துவம் இன்னபிற. மேற்குறித்தவற்றை அறிமுகப்படுத்துதல். மாணவர்களைப் பேசவைத்தல் /எழுதவைத்தல்.
Text book (s)	
•	அடிப்படைத் தமிழ்-2 (Basic Tamil-II)
Reference Books / Websites	
•	தமிழில் நாமும் தவறில்லாமல் எழுதலாம் - பொற்கோ, பாரி நிலையம், சென்னை, 2003.
•	www.tamilvu.org/ta/content/சான்றிதழ்
•	www.thamizham.net/kal/ttenglish/cards32-u8.htm
•	www.thamizham.net/kal/ttenglish/index-u8.htm
•	www.ilearntamil.com
•	www.wikihow.com/Learn-Tamil
•	www.ilovelanguages.org/tamil.php
•	www.ling-app.com/learn-tamil
•	www.ilearntamilnow.com
•	www.17-minute-languages.com/en/learn-tamil
•	www.hindustanitongue.com/learn-tamil

•	www.duolingo.com/course/ta/en/Learn-Tamil
•	www.mylanguages.org/learn_tamil.php
•	www.learn101.org/tamil.php
•	www.goethe-verlag.com/book2/EN/ENTA/ENTA002.HTM
•	www.karky.in/payilcourses/index.html
•	www.tamilvu.org/ta/பயணியர்-தமிழ்
•	www.languagetrainers.com/blog/tamil-words/
•	www.thamizham.net/kal/tamil.htm
•	www.worldtamilacademy.com
•	www.outsourcingtranslation.com/resources/phrases/tamil-sentences.php
•	www.ling-app.com/ta/basic-words-in-tamil/
•	www.thirutamil.com/article/20-easy-thirukkural-in-tamil/
•	www.chennaiLibrary.com/avvai/kondraivendan.html
•	www.tamilvu.org/ta/content/புதிய-பாடத்திட்டம்-2022
•	www.tamilvu.org/ta/content/மின்-கற்றலுக்கான-இணையத்தளம்
•	www.ling-app.com/ta/tamil-culture
•	www.caleidoscope.in/art-culture/tamil-nadu-culture-3

Apps

•	www.kaniyantamil.com/best-mobile-apps-tamil-learning/
•	Tamil 101 - Learn to Write
•	https://payil.app/tva/ta/
•	https://tamil-101.en.aptoide.com/app
•	Ling - Learn Tamil Language
•	Tamil by Nemo
•	Learn Tamil Quickly

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2
CLO 1	3	2	3	2	2	3	2	2	2	2	3	3
CLO 2	2	2	2	3	3	2	2	3	3	2	2	2
CLO 3	3	3	3	2	2	3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3	2	2	2	2	3	2
CLO 5	2	2	3	3	2	2	3	3	2	3	3	2

Strong - 3, Medium - 2, Low - 1

**சென்னைப் பல்கலைக்கழகம்
University of Madras**

Part-IV

வளர்நிலைத் தமிழ் - பாடத்திட்டம்

Advanced Tamil - Syllabus

2 பருவங்கள் (இரண்டாம் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பருவம் - 2 (Semester - 2)
வளர்நிலைத் தமிழ் - II (Advanced Tamil - II)

Course Code	Course Name	Category	L	T	P	S	Credit	Ins. Hours	Marks		
									CIA	External	Total
100S2B	வளர்நிலைத் தமிழ் - II Advanced Tamil - II	Supportive	2	-	-	-	2	2	25	75	100
Pre requisite	பத்தாம் வகுப்புவரை தமிழை மொழிப்பாடமாகப் படித்திருக்க வேண்டும்.										SV 2023
Learning Objectives - கற்றல் நோக்கங்கள்											
<ul style="list-style-type: none"> பண்டைத் தமிழ் இலக்கியங்கள் , அவற்றின் சிறப்புகள் மற்றும் பொருண்மைகள் ஆகியன குறித்து அறியச்செய்தல். காப்பிய இலக்கியங்கள் , பக்தி இலக்கியங்கள் ஆகியவற்றில் காணலாகும் கருத்துக் கருவூலங்களை நுகரச் செய்தல். உரைநடை இலக்கியத்துள் , கட்டுரை, இலக்கியம் குறித்த அறிமுகத்தை மாணவர்களுக்கு ஏற்படுத்துதல். பாடத்தின்வழி, பல்வகை இலக்கியங்கள் தோன்றுவதற்கான காரணங்கள் மற்றும் மாற்றம் பெறுவதற்கான காரணங்களை அறியச் செய்தல். இருவேறு மொழிகளின் இயல்புகளை உணர் த்தி, மொழிபெயர்க்கும் திறனையும் அலுவலகக் கடிதம் எழுதும் பயிற்சியையும் பெறச் செய்தல். 											
Expected Course Outcomes - எதிர்பார்க்கப்படும் கற்றல் அடைவுகள்											
On the successful completion of the course, students will be able to											
இப் பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்.											
CO 1	உரைநடை இலக்கியத்தின் பெருமைகளை உணர்ந்து , அதனை அன்றாட வாழ்வில் பயன்படுத்தும் திறன் பெறுவர்.									K2,K3	
CO 2	பண்டைத் தமிழ் இலக்கியங்கள் காட்டும் சமூக , பண்பாட்டு, வாழ்வியல் முறைகளை அறிந்துகொள்வர்.									K1,K3,K4	
CO 3	காப்பியக் கட்டமைப்புகளை இன்றைய புதினம் , திரைப்படங்கள் ஆகியவற்றுடன் ஒப்பிட்டுக் காணும் அறிவைப் பெறுவர்.									K1,K3,K4	
CO 4	தமிழ் இலக்கிய மரபினையும் மாற்றங்களையும் ஆய்ந்து உணரும் ஆற்றல் பெறுவர்.									K1,K4,K5, K6	
CO 5	மொழிபெயர்ப்புத் திறன் பெறுவதோடு, அன்றாட வாழ்வின் தேவைகளான பல்வகை அலுவலகக் கடிதங்கள் எழுதும் திறன் பெறுவர்.									K4,K5,K6	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
Unit - I	பக்தி இலக்கியமும் சிற்றிலக்கியமும்										
	<ol style="list-style-type: none"> “மண்ணில் நல்லவண்ணம் வாழலாம்” - திருஞான சம்பந்தர் திருவேங்கடமலையில் பிறத்தல் என்னும் தலைப்பில் குலசேகர ஆழ்வார் பாடியுள்ள பாடல்களில் ஏதேனும் ஒன்று. முக்கூடற்பள்ளு இலக்கியத்தில் மூத்த பள்ளி தன் நாட்டுவளம் குறித்துப் பாடியுள்ள பாடல்களில் ஏதேனும் ஒன்று. 										
Unit - II	சங்க இலக்கியம், அற இலக்கியம், காப்பியம்										
	<ol style="list-style-type: none"> “நாடா கொன்றோ காடா கொன்றோ” - ஓவையார். “யாதும் ஊரே” - கணியன் பூங்குன்றனார் - புறநானூறு “நிலத்தினும் பெரிதே”, “வேம்பின் பைங்காய்” - குறுந்தொகை. திருக்குறள் - 'பொருள்செயல் வகை' அதிகாரம் 										

	உ) சிலப்பதிகாரம் - வஞ்சிக் காண்டம் - காட்சிக் காதை. ஊ) குண்டலகேசி - “பாளையாம் தன்மை செத்தும்” எனத் தொடங்கும் பாடல்.											
Unit - III	தமிழ் உரைநடை											
	தமிழ் உரைநடைச் சிறப்பையும் தேவையையும் மாணவர்கள் உணரும் வகையில் ஒரு சிறுகதை, ஓர் ஓரங்க நாடகம், ஓர் எளிய கட்டுரைத் தொகுப்பு இவற்றை அறிமுகம் செய்க.											
Unit - IV	தமிழர் பண்பாட்டு வரலாறு											
	தமிழர் பண்பாடு, கலைகள் (நிகழ்த்து கலை, ஓவியம், கட்டடக் கலை போன்றவற்றை அறிமுகம் செய்க.											
Unit - V	மொழிப் பயிற்சி											
	1. மயங்கொலிப் பிழை, குறில்-நெடில், சொற்பிழை, சந்திப்பிழை, தொடர்பு பிழைகளை நீக்கி எழுதப் பயிற்சியளித்தல். 2. கலைச்சொல்லாக்கம் 3. மொழிபெயர்ப்பு - தமிழ்-ஆங்கிலம், ஆங்கிலம்-தமிழ் பகுதிகளை மொழிபெயர்ப்பு செய்யப் பயிற்சியளித்தல். 4. வேலைவேண்டி விண்ணப்பம் எழுதுதல். 5. அலுவலகக் கடிதம். 6. போட்டித் தேர்வுகளுக்குரிய கண்ணோட்டத்தில் மொழி, இலக்கிய வரலாற்றினைக் கற்பித்தல்.											
Text book (s)												
•												
Reference Books / Websites												
•												
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2
CLO 1	3	2	3	2	2	3	2	2	2	2	3	3
CLO 2	2	2	2	3	3	2	2	3	3	2	2	2
CLO 3	3	3	3	2	2	3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3	2	2	2	2	3	2
CLO 5	2	2	3	3	2	2	3	3	2	3	3	2
Strong - 3, Medium - 2, Low - 1												

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN CORPORATE SECRETARYSHIP
SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER - II

SKILL ENHANCEMENT COURSE

SEC-3: TIME MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
118S2C	2				2	2	25	75	100
Learning Objectives									
LO1	To learn time management and importance								
LO2	To understand prioritizing goal								
LO3	To know styles of time management								
LO4	To learn handle demands and schedule and control events								
LO5	To Learn to manage self								
Prerequisites: Must have studied commerce in XII									
Unit	Contents								No. of Hours
I	Nature of time management and its importance. Goal setting, goal alignment.								6
II	Prioritizing goal. The urgent versus- important dilemma. From goal to task.								6
III	Four times styles- advantages and limitations.								6
IV	Handle demands, schedule of events, control time.								6
V	Manage self, art of delegation and outsource								6
TOTAL								30	

UNIVERSITY OF MADRAS

B.COM. DEGREE PROGRAMME IN CORPORATE SECRETARYSHIP SYLLABUS WITH EFFECT FROM 2023-2024

CO	Course Outcomes
CO1	Understand the concept of time and goal setting
CO2	Learn to prioritize the goals
CO3	Apply various techniques of time management
CO4	Adapt the techniques of delegation and demand handling
CO5	Manage self effectively
Reference Books	
1	NagasudhaRavinuthala (2005) – The art of time management, ICFAI books, ICFAI university press
2	Robert W. Bly (2005) – 101 ways to make every second count, jaico publishing house
3	Harvard business essentials (2005)- Time ,management, Harvard business school press, boston.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.coursera.org/learn/work-smarter-not-harder
2	https://www.udemy.com/course/productivity-and-time-management/
3	https://www.udemy.com/course/time_task_management/
4	https://www.udemy.com/course/practical-time-management-nabielec/
5	https://www.udemy.com/course/do-more-stress-less/

CORPORATE ACCOUNTING

Year - II Semester -III

OBJECTIVES

- To make the students familiarize with corporate accounting procedures
- To enable the students to acquire conceptual knowledge about the preparation of the company accounts.

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

Learning Outcome:

- The students will learn the accounting procedures of corporate undertaking and their financial statement preparations.
- 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.
- They will have clarity on how debentures are issued and redeemed; also on how preference

shares are redeemed.

- Procedures involved in underwriting of shares and debentures help them to understand how the corporate companies arrange for capital from various sources.
- They will be in a position to prepare final accounts of Joint stock Companies. • When it comes to investing in shares of a company or to purchase a running business, to analyze the value of the shares/ goodwill, the Students learn various methods of valuation of shares / goodwill.
- Students also learn about the accounting methods/procedures followed by insurance companies in settling the claims and to determine the profits/gains made by these companies.

COMPANY LAW & SECRETARIAL PRACTICE

Year - II

Semester - III

Course Objectives

- To acquire knowledge at practical and procedural aspects of a company formation and e governance including digital signature and compliance requirements.

UNIT I - INCORPORATION OF COMPANY AND ROLE OF COMPANY SECRETARY

Evolution of Company law – Meaning and characteristics of a company – Stages of incorporation – e-filing – Memorandum of Association and Articles of Association – Alteration – Effects of registration – Doctrine of constructive notice – Ultra Vires and indoor management – lifting of Corporate veil. Role and importance of Company Secretary – Key Managerial Personnel – Compliance officer – Compulsory Appointment - Qualification and disqualifications – Powers, duties and responsibilities of Secretary – Resignation and removal of Company Secretary – Officer in default.

UNIT II - PROSPECTUS & SHARE CAPITAL

Prospectus – Shelf Prospectus – Red herring Prospectus – Civil & Criminal liability for misstatement in Prospectus – Statement in lieu of Prospectus - Secretarial duties in the issue of

Prospectus. Share capital – Alteration of Share capital – rights issue, Bonus issue, Private and preferential allotment – Dividend, interim dividends, warrants and mandates – Secretarial duties in the issue of share capital.

UNIT III - MEMBERS AND SHAREHOLDERS

Members – Rights and responsibilities – who can be a member – member, shareholder, contributory – difference – transfer and transmission of shares (including depository mode) – Nomination and its importance.

UNIT IV - KEY MANAGERIAL PERSONNEL AND MEETINGS

Directors – Women Director – Independent Director and Whole time Key Managerial Personnel – Director Identification Number and its significance – duties, qualification and disqualification. Board meeting, shareholder meeting, committee meeting, mandatory committee meeting – Role and composition – Powers of the board – Notice , Agenda, minutes and resolution – Secretarial duties in meetings

UNIT V - WINDING UP

Modes of Winding up - Winding up by the tribunal – Voluntary Winding up – NCLT – Special courts – Mediation and Conciliation panel.

Course outcome

- To impart students with the knowledge of fundamentals of Company Law and provisions of the Companies Act .
- To apprise the students of new concepts involving the company law regime.
- To acquaint the students with the duties and responsibilities of Key Managerial Personnel

REFERENCE BOOK:

1. Dr. B. Ravi – Company Law and Secretarial Practice (New Companies Act 2013) 2.
- N. D Kapoor – Company Law, Sultan Chand & Sons, New Delhi
3. Gaffoor & Thothadri – Company Law and Secretarial Practice, Vijay Nicole Prints, Chennai
4. V. Balachandran and M. Govindarajan – A Student Handbook on Company Law and Practice, Vijay Nicole Prints, Chennai
5. Taxman's Companies Act 2013 - Taxman Publications, New Delhi
6. Vinod Kothari – Understanding Companies Act 2013 – Jain book agency, New Delhi.
7. Mr. Srinivasan – Company Law & Secretarial Practice, Margham Publications,

Chennai

E – learning resources

- www.indianlawjournal.org
- www.icsi.edu
- www.clioindia.com

BUSINESS STATISTICS

OBJECTIVES

- To Facilitate Understanding Relevance and Need Of Statistics in Current Scenario
- To Customize the Importance of Business Statistics for the Commerce Students

UNIT-I Introduction

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

UNIT-II Measures of Central Tendency and Measures of Variation

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

UNIT-III Correlation and Regression Analysis

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

UNIT- IV Time Series

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

UNIT-V Index Numbers

Meaning and Types of Index Numbers-Problems in Construction of Index

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

OUTCOME

- ❖ The students will understand the basic concepts of statistics tools and their implementation.
- ❖ To enable the students to understand the features of Statistics and utilized in the business world.

SUGGESTED READINGS

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

ADVANCED CORPORATE ACCOUNTING

YEAR: II SEMESTER: IV

OBJECTIVES

To provide the students with an understanding of accounting procedure for corporate restructuring.

- To make the students understand the applications of Accounting Transactions in the Corporate Sector.

OUTCOME

The students will be able to understand the procedures of corporate restructuring and to prepare the various accounting statements

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.

TEXT BOOK:

1. Raj Kumar Sah - Concepts Building Approach to Corporate Accounting - CENGAGE , New Delhi. 2. Gupta, R.L. & Radhaswamy ,M., Advanced Accounts, Sulthan 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

INDIRECT TAXATION

YEAR: II SEMESTER: IV

OBJECTIVES:

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

OUTCOME:

The students will be able to understand the concepts of Indirect taxation, types and Assessment

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

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

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

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

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

Recommended Texts

1. Shilpi Sahi – Concepts Building Approaches to Goods and Services Tax (GST), & Customs Law - CENGAGE , New Delhi SUGGESTED READINGS

1. Sweta Jain GST law and practice Taxmann Publishers, July 2017 2. V.S.Daty – GST- Input Tax Credi- Taxmann Publishers, second edition August 2017

3. C.A. Anurag Pandey- Law and Practice of GST- Sumedha Publication House 2017

4. Dr.Vandana Banger- Beginners- Guide AadhayaPrakashan Publisher

SECURITIES LAWS AND MARKET OPERATIONS

YEAR: II

SEMESTER: IV

OBJECTIVES

To promote conceptual understanding and in-depth knowledge of trading in securities and its implication in financial markets.

UNIT I - Primary Market / New Issue Market Meaning – Functions of New issue market – Methods of floating new issues – Players involved in the new issue market (Merchant bankers – Underwriters – Brokers - Registrar- Lead managers & Banks) – Role of SEBI relating to the new issue market – SEBI Guidelines for disclosure & Investor Protection.

UNIT II - Secondary Market / Stock Exchange Origin & Management of stock exchanges in India – Characteristics – Functions – Members – Granting recognition to stock exchanges – Listing of securities & registration of brokers – Kinds of brokers in stock exchange – NSE – BSE – OTCEI – SEBI Guidelines relating to listing of securities.

UNIT III - Financial Instruments in New Issue & Secondary Market Treasury bills- Commercial bills- Certificate of deposits- Equity shares- Preference shares- Sweat equity shares- Debentures American Depository Receipts- Global Depository Receipts- Exchange traded funds & exchange traded notes – Mutual Funds.

UNIT IV - Mechanism of Stock Market Trading Screen based trading and internet based trading – Demat trading and role of depositories – Market Derivatives, advantages and its types – futures, hedge fund, forward, options & swaps Market indexes – SENSEX, NIFTY & CNX NIFTY

(Basics)

UNIT V - Credit Rating Agency Meaning – Functions – Credit rating in India – Credit rating agencies in India – CRISIL & CARE Practical orientation

OUTCOME

To give practical exposure to students relating to stock trading and market indexes reading of various sectors like manufacturing, pharmaceuticals, health, aviation, hospital etc.

1. Assignment
2. College on IPO Issues.

Suggested Readings

1. Dr. L. Natarajan - Securities Laws & Market Operations, Margham Pub. Chennai. 2. K.Natarajan, E.Gordon – Financial market & Services, Himalaya publishing House, Mumbai.
3. S.Gurusamy – Securities Laws & Market operations, Vijay Nichole Prints, Chennai. 4. Gupta L.C – Stock Exchange Trading in India, Society for Capital Market Research and Development, Delhi
5. MachiRaju.H.R – Working of Stock Exchange in India, New Age International. 6. Chandrate K.R; et al : Capital issue, SEBI & Listing; Bharat Publishing House 7. V.K. Bhaliya – Financial Derivatives – Risk Management, Sultan Chand Ltd, New Delhi

COST ACCOUNTING

Year/ Semester: III year / V Sem

OBJECTIVES:

Ø To gain knowledge on ascertainment of the cost of goods & services accurately on cost control.

Unit 1

Cost accounting, definition, meaning and objectives- advantages and importance- distinction between cost and financial accounting- elements of cost and preparation of cost sheets and tenders.

Unit 2

Materials – stores record- purchase records- purchase order- goods received note- Bin card
Stores ledger- inventory control- ABC Analysis- Economic ordering quantity-maximum, minimum and reordering levels- methods of pricing issues- perpetual inventory system.

Unit 3

Labour- importance of labour cost control- various methods of wage payments- calculation of wages- methods of incentives (Bonus) scheme- Recording labour time- treatment of “overtime” and “idle time”- labour turnover (LTO)

Unit 4

Overheads (factory, administration, selling and distribution)- definition and meaning of overheads- classification- apportionment of overheads- redistribution (secondary distribution)- absorption of overheads including” Machine Hour Rate”

Unit 5

Methods of cost accounting- unit costing- job costing (excluding contract costing) - process costing- simple process accounts (excluding inter process profits and equivalent production, joint product) - operation and operating costing.

OUTCOME:

The students will understand the concepts of cost accounting, methods and its usage in decision making.

CORPORATE GOVERNANCE AND ETHICS

YEAR: III

SEMESTER: V

Objectives

- To impart knowledge on governance which ensures ethics in corporate management.
- To provide an understanding on legal enforcement for management of corporate health in the interest of shareholders & the public.

UNIT I - Corporate Governance

Corporate governance – meaning – objectives – need - importance – principles – corporate governance and organisation success. Corporate governance in India

UNIT II - Levels of Governance Structure

Corporate governance and role, responsibilities and powers - Board of Directors, Corporate Management Committee and Divisional Management Committee.

UNIT III - Corporate Governance Forums

CII code on corporate governance – features - Various Corporate Governance forums – CACG, OECD, ICGN AND NFCG.

UNIT IV - Corporate Social Responsibility

Corporate Social Responsibility – definition – nature – levels – phases and approaches, principles, Indian models – dimensions. Corporate social reporting - Objectives of Corporate Social Reporting and case studies.

UNIT V - Business Ethics

Business ethics – meaning, significance, scope – factors responsible for ethical and unethical business decisions. Unethical practices in Business – Business ethics in India – Ethics training programme.

Suggested Readings:

1. Dr. Neeru Vasishth and Dr. Namita Rajput - Corporate Governance values and ethics, Taxmann Publications Pvt Ltd, New Delhi.
2. S.Sankaran – International Business & Environment, Margham Publication, Chennai.
3. Dr.S.S. Khanka – Business Ethics and Corporate Governance, S.Chand Publication.
4. Sundar.K, Business Ethics and Value, Vijay Nichole Prints, Chennai.
5. Taxmann - Corporate Governance, Indian Institute of Corporate Affairs,
6. A.C.Fernando, K.P.Muralidharan & E.K.Satheesh – Corporate Governance, Principles, Policies and Practices, Pearson Education.

INCOME TAX LAW AND PRACTICE- I

Year/ Semester: III year / V Sem

OBJECTIVES:

1. To provide a detailed understanding of the various provisions of I.T. Act 1961.
2. To enable the students to know about the Assessment Procedures and Tax Planning

INCOME TAX LAW AND PRACTICE – I

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.

Outcome:

- The students will understand the basic concepts and various terms and definitions of Income tax, Determination of residential status and Incidence of taxation.
- The students will understand the heads of Income like Income under the head Salaries, House Property and profits and Gains of business or Profession.
- The students will understand the Types of Assessment and Tax authorities .
- This provide the student to understand the computation of the taxable income and importance of PAN

BUSINESS LAWS

Year/ Semester: III year / V Sem

OBJECTIVE:

- To highlight the Provisions of Law governing the General Contract and Special Contract. • To enable the students to understand the Legal Remedies available in the Law to the Business and other People.
- To provide knowledge in the guidelines, rules and regulations overriding the objects listed on the sale of goods act.

UNIT I:

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

UNIT II:

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

UNIT III: Performance of Contract

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

UNIT IV: Sale of Goods Act

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

UNIT V: Contemporary Issues in Business Law

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

OUTCOME:

- On the completion of the syllabus students will understand the basic provisions of Law, contract and legal remedies in the law.
- To develop a good understanding to the students about the functioning and growth of the law.

MARKETING

Year/ Semester: III year / V Sem

OBJECTIVES

1. To facilitate the students to understand the importance and the relevance of marketing in to day's Business world
2. To enable the students to understand the features of the Indian Marketing

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.

Out Come:

The Students will understand the basic concepts of Marketing, Market Segmentation, Marketing Mix and Recent trends in Marketing.

RECOMMENDED BOOKS:

1. Dawn iacobucci , Anupama Vohra – Marketing Management – CENGAGE, New Delhi.
2. William M.pride , O.C.Ferrell –Principles of marketing - CENGAGE, New Delhi.
3. Atreyee Ganguly , Joyeta Bhadury - Principles of marketing - CENGAGE, New Delhi.

REFERENCES

1. Marketing Management by Rajan Saxena
2. Marketing by William J Stanton
3. Principles of Marketing by Philip Kotler
4. Marketing Management by Still and Cundiff
5. Marketing Management by Dr. K. Nirmala Prasad and Sherlaker

MANAGEMENT ACCOUNTING

Year/ Semester: III year / VI Sem

OBJECTIVES:

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

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

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.

OUTCOME:

Understand the primary purpose of management accounting namely financial statement analysis and budgetary control.

Develop and apply budget for planning and controlling purposes.

INDUSTRIAL LAW

YEAR: III /VI SEMESTER

OBJECTIVES

- To obtain knowledge on various rules and regulations in the industries.
- To gain insight on various legal Acts passed to protect the health, safety & welfare of the employees

UNIT I - Factories act 1948

Definitions – Health – Safety – Welfare – Working Hours of Adults – Employment of Women – Employment of Young Persons – Leave with Wages.

UNIT II - Industrial Disputes Act 1947

Definitions – Authorities under the Act – Reference of Disputes – Procedures and Powers of Authorities – Strikes and Lock-outs – Lay-off & Retrenchment – Special Provisions relating to Lay-off, Retrenchment & Lock-outs

UNIT III - The Workmen Compensation Act 1923

Need for the Act – Scope & Coverage of the Act – Definitions – Employer's liability for Compensation (Section 3) including Theory of Notional Extension & Occupational Diseases –

Defences available to Employer – Amount & Distribution of Compensation – Notice & Claim – Medical Examination - Obligations & Rights of Employers & Employees - Schedules to the Act

UNIT IV - Employees State Insurance Act 1948

Objects-definitions-ESI Corporation, functions- contribution and recovery- benefits- penalties for false claims

UNIT V - Employees Provident Fund and Miscellaneous Provision Act, 1952

Objects- definition- provident fund schemes- contribution and recovery – penalties and offences

OUTCOMES

1. Students should be able to illustrate the role of trade unions in the industrial setup.
2. Enable the students to elaborate the concept of Industrial Relations.
3. Students should be able to outline the important causes and impact of industrial disputes.

INCOME TAX LAW AND PRACTICE II

YEAR: III /VI SEMESTER

OBJECTIVES:

1. To provide a detailed understanding of the various provisions of I.T. Act1961.
2. To enable the students to know about the Assessment Procedures and Tax Planning .

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 Judgment Assessment – Income Escaping Assessment (Reassessment)- Advance Payment of Tax – Meaning and Due dates.

Outcome:

1. The students will understand the heads of Income like capital gains, Income From other sources and how to club the incomes and set off the losses with various income.
2. The students will have the awareness of Deductions under section 80C to 80U and Computing tax liability of individuals.
3. This provide the student to understand the computation of the taxable income and importance of PAN

ENTREPRENEURIAL DEVELOPMENT

YEAR : III & SEM: 6

OBJECTIVES:

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

UNIT I: Entrepreneurship

Entrepreneur : Meaning of entrepreneurship – Types of Entrepreneurship – Traits of entrepreneurship – Factors promoting entrepreneurship- Barriers to entrepreneurship- the entrepreneurial culture- Stages in entrepreneurial process – Women entrepreneurship and economic development- SHG.

UNIT II: Developing Successful Business Ideas

Recognizing opportunities – trend analysis – generating ideas – Brainstorming, Focus Groups, Surveys, Customer advisory boards, Day in the life research – Encouraging focal point for ideas and creativity at a firm level-Protecting ideas from being lost or stolen – Patents and IPR.

UNIT III: Opportunity Identification and Evaluation

Opportunity identification and product/service selection – Generation and screening of the project ideas – Market analysis, Technical analysis, Cost benefit analysis and network analysis- Project formulation – Assessment of project feasibility- Dealing with basic and initial problems of setting up of Enterprises.

UNIT IV: Business Planning Process

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

UNIT V: Funding

Sources of Finance- Venture capital- Venture capital process- Business angles- Commercial banks- Government Grants and Schemes.

OUTCOME

On completion of syllabus students will understand the basic concepts of entrepreneurship and business opportunities to familiars with knowledge about business and project reports for starting a new venture on a team basis.

TEXT BOOKS:

1. Reddy, Entrepreneurship: Text & Cases - Cengage, New Delhi.
2. Kuratko/rao, Entrepreneurship: a south asian perspective.- Cengage, NewDelhi.
3. Leach/Melicher, Entrepreneurial Finance – Cengage. , New Delhi.
4. K.Sundar – Entrepreneurship Development – Vijay Nicole Imprints privateLimited 5. Khanka S.S., Entrepreneurial Development, S.Chand & Co. Ltd., NewDelhi, 2001. 6. Sangeeta Sharma, Entrepreneurship Development, PHI Learning Pvt. Ltd.,2016.

REFERENCE BOOKS:

1. Barringer, B., Entrepreneurship: Successfully Launching New Ventures, 3rdEdition, Pearson, 2011.
2. Bessant, J., and Tidd, J., Innovation and Entrepreneurship, 2nd Edition, JohnWiley &Sons, 2011.
3. Desai, V., Small Scale Industries and Entrepreneurship, Himalaya PublishingHouse, 2011.

UNIVERSITY OF MADRAS
B.Com. DEGREE COURSE IN CORPORATE SECRETARYSHIP
SYLLABUS WITH EFFECT FROM 2020-2021

BCS-DSE02

ELECTIVE-II: INSTITUTIONAL TRAINING

Inst.Hrs : 6
Credits : 5

YEAR: III
SEMESTER: VI

Learning outcomes

1. To bridge the gap between theory & practice and stimulate trainee's desire to face the challenges and problems in a corporate environment.
2. To get an overview of the practical aspects of company secretaryship.

Supervised Institutional Training shall be an integral part of B.Com (Corporate Secretaryship) Degree Course. It is a sort of job testing programme designed to bridge the gap between theory & practice and create a natural interest in the practical aspects of the Company Secretaryship so as to stimulate trainee's desire to face its challenges and problems.

The training should be given under the joint supervision and guidance of the Training Officer of the Organisation/Institution and Faculty member of Corporate Secretaryship of the college. The details of the training given and the assessment of each student in that regard should be fully documented.

The duration of the training shall be for a period of 30 days. The training shall broadly relate to

- (a) Office Management
- (b) Secretarial Practice.

The training relating to Office Management may be designed to acquaint the trainees with:

1. Company's activities, organization structure, departments and authority relationship.
2. Study of layout, working conditions, office maintenance, safety and sanitary conditions.
3. Study of the Secretarial service, communication, equipment, postal and mailing services and equipments.
4. Acquaintance with office machines and equipment and accounting machines.
5. Acquaintance with filing department, sales, purchases, sales accounts, salary, administration and personnel departments.

UNIVERSITY OF MADRAS
B.Com. DEGREE COURSE IN CORPORATE SECRETARYSHIP
SYLLABUS WITH EFFECT FROM 2020-2021

The training pertaining to Secretarial Practice shall be on all aspects of the functions of a corporate secretary.

The following types of organizations may be selected for the training:

1. Public Limited Companies (Both Industrial and Commercial).
2. Statutory bodies, Public Enterprises and Public Utilities like L.I.C., Electricity Board, Housing Board and Chambers of Commerce, Cooperative Societies and Banks.
3. Office Equipment Marketing Organizations.
4. Office of a Practicing Chartered Accountant, Cost Accountant or Company Secretary.

NOTE:

The report must be submitted by the candidate, under the guidance of the faculty members of the respective colleges. The training officers of the concerned organisation/institution are requested to provide the necessary documents, information and impart knowledge to the candidate in order to complete the project.

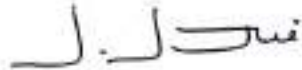
The Report shall include information about the profile of the company, products, projects, milestones, organisation structure, details of departments, and analysis of financial performance. The report shall be around 50 typed pages, excluding tables, figures, bibliographies and appendices. The department of the respective college shall evaluate the report for 100 marks and conduct Viva-Voce (both by internal and external examiners). The marks shall be sent to the University as per the procedure. A candidate failing to secure the minimum for a pass (40%) shall be required to resubmit this report to the department and the marks after valuation shall be forwarded to the University before the commencement of the examination.

The external examiner in consultation with internal examiner should conduct Viva-Voce and evaluate the report.

ANNA ADARSH COLLEGE FOR WOMEN
PG DEPARTMENT OF CORPORATE SECRETARYSHIP
INTERNAL ASSESSMENT PATTERN FOR B.COM CS and M.COM CS

The Components of Internal marks distribution are as follows.

	CIA - I	CIA - II	ASSIGNMENT & SEMINAR	ATTENDANCE	TOTAL
MARKS	5	5	10	5	25



SIGNATURE OF HOD



SIGNATURE OF PRINCIPAL



PRINCIPAL

ANNA ADARSH COLLEGE FOR WOMEN
ANNA NAGAR, CHENNAI - 600 040.

ANNA ADARSH COLLEGE FOR WOMEN
DEPARTMENT OF CORPORATE
SECRETARYSHIP, SHIFT II
COURSE OUTCOME

LIST OF FACULTY

S NO	NAME OF THE STAFF	QUALIFICATION
1	Dr. G Revathi	M.Com(CS),M.Phil.,MBA,Ph.D
2	Dr. G Varalakshmi	M.Com., M.Phil., MBA., Ph.D
3	Dr. B Punitha	M Com (CS),SET,NET,Ph.D
4	Dr. U Thiripurasundari	M.Com CS, SET, MPhil, MBA,SET, Ph.D
5	Dr. R Saranya	MA.,M.Phil.,Ph.D
6	Dr. S Ramya	M.Com(CS), MPhil (CS), Ph.D
7	Dr. R. Joy Christy Hemema	M.Com CS, MPhil, MBA, PhD
8	Ms. S Rahila Parveen	M.Com CS, MPhil, SET
9	Ms. S M Pavithra	M.Com CS, MPhil CS, NET

R. Hanthi

G. Zora

PRINCIPAL
ANNA ADARSH COLLEGE FOR WOMEN
ANNA NAGAR, CHENNAI - 600 040



1. PREAMBLE

The curriculum of B.Com (Corporate Secretaryship) is structured in a way that the students acquire in-depth knowledge in corporate affairs. The course provides a platform for the students to pursue Company Secretaryship as a profession. The comprehensive curriculum design bestows excellent career opportunities to explore new vistas in the present competitive corporate arena.

2. PROGRAM LEARNING OUTCOMES

The prime objective of the course is to create a world class academic environment in the field of commerce and business. The course will prepare the students to respond to the needs of the industry and administration.

3. NATURE AND EXTENT OF THE PROGRAMME

The Bachelor of Commerce with specialisation in Corporate Secretaryship is a three-year degree course which introduces different facets of the Corporate World. The course inculcates factual and practical knowledge and with the ability to conceptualize and apply it in the present global corporate arena.

The course content is customized to provide an understanding of specific regulatory frame work which has a direct bearing on the functioning of companies.

4. AIM OF THE PROGRAMME

To provide professional expertise in the field of Commerce/Corporate Studies. The course moulds the student through each phase of the functioning of companies stressing key concepts and procedures.

To lay down a strong foundation on the basic concepts of Finance, Securities, Accounting and Legislations which enable the students to become conversant with various corporate constituents.

The students will have better prospects to excel in professional and competitive examinations on completion of the course.

5. GRADUATE ATTRIBUTES

On completing the B.Com (CS) course, students will be equipped to inculcate the following attributes indicating a professional outlook in their discipline of study.

1. Proficient knowledge about laws, rules and regulations.
2. Interpretation of financial statements.
3. Interpersonal communication.

The Course helps the student to acquaint themselves with the theoretical and practical knowledge of the various managerial and secretarial aspects of business in general. It serves as a catalyst and a facilitating platform to enhance them to be independent and easily employable.

The main feature of the course is the Institutional Training which imparts job-oriented skills to bridge the gap between academics & industrial requirements. Further, it creates a natural interest among the students on the dynamics of the Company and equips them to face the challenges in their future endeavors.

LEARNING OUTCOMES – BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME	
Programme:	B.COM (CORPORATE SECRETARYSHIP)
Programme Code:	
Duration:	3 Years (UG)

<p>Programme Outcomes:</p>	<p>PO1: Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more Disciplines that form a part of an Undergraduate Programme of Study</p> <p>PO2: Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicative with others using appropriate media: confidently share one’s views and express herself / himself; demonstrate the ability to listen carefully, read and write analytically and present complex information in a clear and concise manner to different groups.</p> <p>PO3: Critical Thinking: Capability to apply analytic thought to the body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.</p> <p>PO4: Problem Solving: Capacity to extrapolate from what one has learnt and apply their competencies to solve different kinds of non- familiar problems, rather than replicate curriculum content knowledge; and apply one’s learning to real life situations.</p> <p>PO5: Analytical Reasoning: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyse and synthesize data from the variety of sources; draw valid conclusion and support them with evidence and examples and addressing opposing viewpoints.</p> <p>PO6: Research- related skill: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating, Ability to recognise cause and effect relationships, define problems, formulate hypothesis, analyse and interpret and draw conclusions from data, establish hypothesis, predict cause and effect relationships, execute and report the results of an experiment or investigation.</p> <p>PO7: Co-operation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of the team.</p> <p>PO8: Scientific reasoning: Ability to analyse, interpret and draw conclusions from quantitative or qualitative data: and critically evaluate ideas, evidence and experiences from an open minded and reasoned perspective.</p> <p>PO9: Reflective thinking: Critical sensibility to lived experiences, with self-awareness and reflexivity of both self and society.</p> <p>PO10: Information/Digital Literacy: Capability to use ICT in variety of learning situations, demonstrate ability to access, evaluate and use a variety</p>
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<p>Programme Specific Outcomes:</p>	<p>PSO1 – Placement:</p> <p>To prepare the students who will demonstrate respectful engagement with others’ ideas, behaviours, beliefs and apply diverse frames of reference to decisions and action. Further the students are encouraged with add-on value based and job-oriented courses which ensure them to sustain in the organisation level.</p> <p>PSO2 – Contribution to Business World:</p> <p>Apply theoretical concepts to business practices to produce employable, ethical, and innovative professionals to sustain in the dynamic business world.</p> <p>PSO3 – Contribution to the Society:</p> <p>To contribute to the development of the society by collaborating with stakeholders for mutual benefit. Become acquainted with commercial knowledge and soft skill to react in the most appropriate way when faced with challenges in the society.</p>
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Highlights of the Revamped Curriculum:

- Student-centric, meeting the demands of industry & society, incorporating industrial components, hands-on training, skill enhancement modules, industrial project, project with viva-voce, exposure to entrepreneurial skills, training for competitive examinations, sustaining the quality of the core components and incorporating application oriented content wherever required.
- The Core subjects include latest developments in the education and scientific front, advanced programming packages allied with the discipline topics, practical training, devising mathematical models and algorithms for providing solutions to industry / real life situations. The curriculum also facilitates peer learning with advanced mathematical topics in the final semester, catering to the needs of stakeholders with research aptitude.
- The General Studies and Mathematics based problem solving skills are included as mandatory components in the ‘Training for Competitive Examinations’ course at the final semester, a first of its kind.
- The curriculum is designed so as to strengthen the Industry-Academia interface and provide more job opportunities for the students.
- The Industrial Statistics course is newly introduced in the fourth semester, to expose the students to real life problems and train the students on designing a mathematical model to provide solutions to the industrial problems.

- The Internship during the second year vacation will help the students gain valuable work experience, that connects classroom knowledge to real world experience and to narrow down and focus on the career path.
- Project with viva-voce component in the fifth semester enables the student, application of conceptual knowledge to practical situations. The state of art technologies in conducting a Explain in a scientific and systematic way and arriving at a precise solution is ensured. Such innovative provisions of the industrial training, project and internships will give students an edge over the counterparts in the job market.
- State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature are incorporated as Elective courses, covering conventional topics to the latest - Artificial Intelligence.

Value additions in the Revamped Curriculum:

Semester	Newly introduced Components	Outcome/ Benefits
I	Foundation Course To ease the transition of learning from higher secondary to higher education, providing an overview of the pedagogy of learning Literature and analyzing the world through the literary lens gives rise to a new perspective.	<ul style="list-style-type: none"> ➤ Instill confidence among students ➤ Create interest for the subject
I,II,III,IV	Skill Enhancement papers (Discipline centric / Generic / Entrepreneurial)	<ul style="list-style-type: none"> ➤ Industry ready graduates ➤ Skilled human resource ➤ Students are equipped with essential skills to make them employable
		<ul style="list-style-type: none"> ➤ Training on language and communication skills enable the students gain knowledge and exposure in the competitive world.
		<ul style="list-style-type: none"> ➤ Discipline centric skill will improve the Technical knowhow of solving real life problems.
III,IV,V& VI	Elective papers	<ul style="list-style-type: none"> ➤ Strengthening the domain knowledge ➤ Introducing the stakeholders to the State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and interdisciplinary nature ➤ Emerging topics in higher education / industry / communication network / health sector etc. are introduced with hands-on-training.

IV	Elective Papers	<ul style="list-style-type: none"> ➤ Exposure to industry moulds students into solution providers ➤ Generates Industry ready graduates ➤ Employment opportunities enhanced
V	Elective papers	<ul style="list-style-type: none"> ➤ Self-learning is enhanced ➤ Application of the concept to real situation is conceived resulting in tangible outcome
VI	Elective papers	<ul style="list-style-type: none"> ➤ Enriches the study beyond the course. ➤ Developing are search framework and presenting their independent and intellectual ideas effectively.
Extra Credits: For Advanced Learners / Honors degree		<ul style="list-style-type: none"> ➤ To cater to the needs of peer learners / research aspirants
Skills acquired from the Courses	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill	

Choice Based Credit System (CBCS), Learning Outcomes Based Curriculum Framework (LOCF) Guideline Based Credit and Hours Distribution System for all UG courses including Lab Hours

First Year – Semester-I

Part	List of Courses	Credit	No. of Hours
Part-1	Language – Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses& Elective Courses [in Total]	13	14
Part-4	Skill Enhancement Course SEC-1	2	2
	Foundation Course	2	2
		23	30

Semester-II

Part	List of Courses	Credit	No. of Hours
Part-1	Language – Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses& Elective Courses including laboratory [in Total]	13	14
Part-4	Skill Enhancement Course -SEC-2	2	2
	Skill Enhancement Course -SEC-3 (Discipline / Subject Specific)	2	2
		23	30

Second Year – Semester-III

Part	List of Courses	Credit	No. of Hours
Part-1	Language - Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses& Elective Courses including laboratory [in Total]	13	14
Part-4	Skill Enhancement Course -SEC-4 (Entrepreneurial Based)	1	1
	Skill Enhancement Course -SEC-5 (Discipline / Subject Specific)	2	2
	E.V.S	-	1
		22	30

Semester-IV

Part	List of Courses	Credit	No. of Hours
Part-1	Language - Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses& Elective Courses including laboratory [in Total]	13	13
Part-4	Skill Enhancement Course -SEC-6 (Discipline / Subject Specific)	2	2
	Skill Enhancement Course -SEC-7 (Discipline / Subject Specific)	2	2
	E.V.S	2	1
		25	30

Third Year - Semester-V

Part	List of Courses	Credit	No. of Hours
Part-3	Core Courses including Project / Elective Based	22	26
Part-4	Value Education	2	2
	Internship / Industrial Visit / Field Visit	2	2
		26	30

Semester-VI

Part	List of Courses	Credit	No. of Hours
Part-3	Core Courses including Project / Elective Based & LAB	18	28
Part-4	Extension Activity	1	-
	Professional Competency Skill	2	2
		21	30

Consolidated Semester wise and Component wise Credit distribution

Parts	Sem I	Sem II	Sem III	Sem IV	Sem V	Sem VI	Total Credits
Part I	3	3	3	3	-	-	12
Part II	3	3	3	3	-	-	12
Part III	13	13	13	13	22	18	92
Part IV	4	4	3	6	4	2	23
Part V	-	-	-	-	-	1	1
Total	23	23	22	25	26	21	140

***Part I, II, and Part III components will be separately taken into account for CGPA calculation and classification for the under graduate programme and the other components. IV, V have to be completed during the duration of the programme as per the norms, to be eligible for obtaining the UG degree.**

Methods of Evaluation		
Internal Evaluation	Continuous Internal Assessment Test	25 Marks
	Assignments	
	Seminars	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	75 Marks
	Total	100 Marks
Methods of Assessment		
Recall(K1)	Simple definitions, MCQ, Recall steps, Concept definitions	
Understand/ Comprehend(K2)	MCQ, True / False, Shortessays, Concept explanations, Short summary or overview	
Application (K3)	Suggest idea / concept with examples, Suggest formulae, Solve problems, Observe, Explain	
Analyze(K4)	Problem-solving questions, Finish a procedure in many steps, Differentiate between various ideas, Map knowledge	
Evaluate(K5)	Longer essay / Evaluation essay, Critique or justify with pros and cons	
Create(K6)	Check knowledge in specific or offbeat situations, Discussion, Debating or Presentations	

B.COM –CORPOATE SECRETARYSHIP

Part	Course Code	Title of the Course	Credits	Hours
FIRST YEAR				
FIRST SEMESTER				
Part I	----	Language I	3	6
Part II	100L1Z	English I	3	6
Part III	118C1A	Core Paper I –Financial Accounting I	5	5
	118C1B	Core Paper II - Principles of Management	5	5
	118E1A	Elective I - Business Communication	3	4
	118E1B	Elective I - Indian Economic Development		
	118E1C	Elective I - Business Economics		
Part IV	118S1A	Skill Enhancement Course SEC – 1*	2	2
	118S1B	Basics Personal Finance & Investment Management (OR) Logistics Management		
	100L1L	Basic Tamil-I (Other Language Students) *		
	100L1M	Advanced Tamil-I (Other Language Students) *		
	118B1A	Foundation Course FC Fundamental Concepts of Accounting & Commerce		
TOTAL			23	30
* PART-IV: SEC-1 / Basic Tamil / Advanced Tamil (Any one)				
1. Students who have studied Tamil upto XII STD and also have taken Tamil in Part I shall take SEC-I.				
2. Students who have not studied Tamil upto XII STD and have taken any Language other than Tamil in Part-I shall take Basic Tamil comprising of Two Courses (level will be at 6 th Std.).				
3. Students who have studied Tamil upto XII STD and have taken any Language other than Tamil in Part-I shall take Advanced Tamil comprising of Two Courses.				
SECOND SEMESTER				
Part I	----	Language II	3	6
Part II	100L2Z	English II	3	6
Part III	118C2A	Core Paper III –Financial Accounting II	5	5
	118C2B	Core Paper IV-Business Law	5	5
	118E2A	Elective II -Office Management & Secretarial Practice	3	4
	118E2B	Elective II - Business Environment		
	118E2C	Elective II – International Trade		
Part IV	118S2A	Skill Enhancement Course SEC – 2 Everyday Banking (OR)	2	2
	118S2B	Emotional Intelligence		
	100L2L	Basic Tamil-II (Other Language Students) *		
	100L2M	Advanced Tamil-II (Other Language Students) *		
	118S2C	Skill Enhancement Course – SEC 3 Time Management (OR)		
118S2D	Essential Skills for Personal Development			
TOTAL			23	30

சென்னைப் பல்கலைக்கழகம்
University of Madras

Part-I

பொதுத் தமிழ் - பாடத்திட்டம்

General Tamil - Syllabus

4 பருவங்கள் (முதல் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பொதுத்தமிழ்-1

தமிழ் இலக்கிய வரலாறு -1

முதலாம் ஆண்டு – முதற் பருவம்

Course Code	Course Name	category	L	T	P	S	Credits	Ins.Hrs	CIA	Externa	Total
100L1AU	பொதுத்தமிழ் -1 தமிழ் இலக்கிய வரலாறு -1	Supportive	Y	-	-	-	3	6	25	75	100

Learning Objectives

- முதலாமாண்டுப் பட்ட வகுப்பு மாணவர்களுக்குத் தமிழ் மொழி இலக்கியங்களை அறிமுகம் செய்தல்
- தமிழ் இலக்கியப் போக்குகளையும், இலக்கணங்களையும் மாணவர் அறியுமாறு செய்து அவர்களின் படைப்பாற்றலைத் தூண்டுதல்
- தமிழ் இலக்கியம் சார்ந்த போட்டித் தேர்வுகளுக்கு ஏற்ப கற்பித்தல் நடைமுறைகளை மேற்கொள்ளுதல்

Expected Course Outcomes

On the Successful completion of the Course, Students will be able to

இப்பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்

CO 1	சங்க இலக்கியத்தில் காணப்பெறும் வாழ்வியல் சிந்தனைகளை அறிந்து கொள்வர்	K4
CO 2	அற இலக்கியம் மற்றும் தமிழ் காப்பியங்களின்வழி வாழ்வியல் சிந்தனையைப் பெறுவர்	K5, K6
CO 3	பக்தி இலக்கியங்களைக் கற்பதன் மூலம் பக்தி நெறியினையும், பகுத்தறிவு இலக்கியங்களைக் கற்பதன் வழி நல்லிணக்கத்தையும் தெரிந்து பின்பற்றுவர்	K3
CO 4	மொழியறிவோடு சிந்தனைத்திறனைப் பெறுவர்	K3
CO 5	மொழிப்பயிற்சிக்குத் தேவையான இலக்கணங்களைக் கற்பர்.	K2

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

அலகு-1 | தமிழ் இலக்கிய, இலக்கண வரலாறு அறிமுகம்.

1. இலக்கணம்;

அ.தொல்காப்பியம், இறையனார் களவியல் உரை , நம்பியகப் பொருள், புறப்பொருள் வெண்பா மாலை, நன்னூல், தண்டியலங்காரம், யாப்பருங்கலக்காரிகை நூல்கள்

ஆ.மொழிப் பயிற்சி- ஒற்றுப்பிழை தவிர்த்தல்

- வல்லினம் மிகும் இடங்கள்
- வல்லினம் மிகா இடங்கள்

- ஈரொற்று வரும் இடங்கள்
- ஒரு, ஓர் வரும் இடங்கள்
- அது, அஃது வரும் இடங்கள்
- தான், தாம் வரும் இடங்கள்

பயிற்சி : வல்லினம் மிகும் இடங்கள், மிகா இடங்கள் தவறாக வரும்வகையில் ஒரு பத்தி கொடுத்து ஒற்றுப் பிழை திருத்தி எழுதச் செய்தல்.

2. சங்க இலக்கியம் - எட்டுத்தொகை, பத்துப்பாட்டு
3. அற இலக்கியம்-பதினெண்கீழ்கணக்கு நூல்கள்
4. காப்பிய இலக்கியம் - ஐம்பெருங் காப்பியங்கள், ஐஞ்சிறு காப்பியங்கள், சமயக் காப்பியங்கள்
5. பக்தி இலக்கியமும் (பன்னிரு திருமுறைகள், நாலாயிர திவ்வியப் பிரபந்தம் -- பகுத்தறிவு

இலக்கியமும் (சித்தர் இலக்கியங்கள், புலவர் குழந்தையின் இராவண காவியம்)

அலகு-2

சங்க இலக்கியம்

எட்டுத்தொகை ;எ

1. நற்றிணை-முதல் பாடல் -நின்ற சொல்லர்
2. குறுந்தொகை 3 ஆம் பாடல் -நிலத்தினும் பெரிதே
3. ஐங்குறுநூறு -நெல் பல பொலிக! பொன் பெரிது சிறக்க!' (முதல் பாடல்)-வேட்கைப் பத்து
4. கலித்தொகை- 51 - சுடர்த்தொடிக் கேளாய் -குறிஞ்சிக் கலி
5. புறநானூறு -189 தெண்கடல் வளாகம் பொதுமையின்றி, நாடா கொன்றோ -187

பத்துப்பாட்டு;

1. முல்லைப்பாட்டு (முழுவதும்)

அலகு-3

அற இலக்கியம்

- 1.திருக்குறள் -அறன் வலியுறுத்தல் அதிகாரம்
- 2.நாலடியார்-பாடல்: 131 (குஞ்சியழகும்)
- 3.நான்மணிக்கடிகை-நிலத்துக்கு அணியென்ப
- 4.பழமொழி நானூறு- தம் நடை நோக்கார்
- 5.இனியவை நாற்பது- 37. இளமையை மூப்பு என்று

அலகு-4

காப்பிய இலக்கியம்

1. சிலப்பதிகாரம் - வழக்குரைகாதை
2. மணிமேகலை- பாத்திரம் பெற்ற காதை
3. பெரியபுராணம் - பூசலார் நாயனார்புராணம்
4. கம்பராமாயணம்- குகப் படலம்
5. சீறாப்புராணம் - மானுக்குப் பிணை நின்ற படலம்

6. இயேசு காவியம் -ஊதாரிப்பிள்ளை	
அலகு-5	பக்தி இலக்கியமும், பகுத்தறிவு இலக்கியமும்
பக்தி இலக்கியம்;	
<ol style="list-style-type: none"> 1. திருநாவுக்கரசர் தேவாரம் - நாமார்க்கும் குடியல்லேம் எனத் தொடங்கும் பாடல் மட்டும் 2. மாணிக்கவாசகர் திருவாசகம் - நமச்சிவாய வாழ்க நாதன்தாள் வாழ்க முதல் சிரம்குவிவார் ஓங்குவிக்கும் சீரோன் கழல் வெல்க வரை 3. பொய்கையாழ்வார்-வையந் தகளியா வார்கடலே 4. பூதத்தாழ்வார்-அன்பே தகளியா 5. பேயாழ்வார்-திருக்கண்டேன் பொன்மேனி கண்டேன் 6. ஆண்டாள் - திருப்பாவை மார்கழித் திங்கள் (முதல் பாடல்) 	
பகுத்தறிவு இலக்கியம்;	
<ul style="list-style-type: none"> • திருமூலர் - திருமந்திரம் (270,271, 274, 275 285) • பட்டினத்தார் -திருவிடை மருதூர் (காடே திரிந்து - எனத் தொடங்கும் பாடல் பா.எண் ;.279, 280) • கடுவெளி சித்தர் - பாபஞ்செய் யாதிரு மனமே (பாடல் முழுவதும்) • இராவண காவியம் - தாய்மொழிப் படலம் - 18. ஏடுகை யில்லா ரில்லை முதல் - 22. செந்தமிழ் வளர்த்தார். வரை 	
Text books	
•	.
Reference Books	
<ul style="list-style-type: none"> • மு. வரதராசன், தமிழ் இலக்கிய வரலாறு, சாகித்ய அக்காடெமி, புதுடெல்லி. • மது. ச. விமலானந்தன், தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை. • தமிழண்ணல், புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை. • தமிழ் இலக்கிய வரலாறு -முனைவர்.சிற்பி பாலசுப்ரமணியம், முனைவர்.சொ.சேதுபதி • புதிய தமிழ் இலக்கிய வரலாறு- முனைவர்.சிற்பி பாலசுப்ரமணியம்,நீல.பத்மநாபன் • தமிழ் இலக்கிய வரலாறு - டாக்டர்.அ.கா.பெருமாள் • தமிழ் இலக்கிய வரலாறு -முனைவர். ப.ச.ஏசுதாசன் • தமிழ் இலக்கிய வரலாறு - ஸ்ரீ குமார் • வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு-பாக்கியமேரி • தமிழ் பயிற்றும் முறை, பேராசிரியர் ந. சுப்புரெட்டியார் - மணிவாசகர் பதிப்பகம், சிதம்பரம் 	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
Web Sources	

- <https://www.chennailibrary.com/>
- <https://www.sirukathaigal.com>
- <https://www.tamilvirtualuniversity.org>
- <https://www.noolulagam.com>
- <https://www.katuraitamilblogspot.com>

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2	1.
CLO1	3	2	3	3	3	2	2	2	3	2	3	2	
CLO2	3	3	2	2	2	3	2	3	3	2	2	2	
CLO3	3	2	3	3	2	2	2	3	2	3	3	2	
CLO4		3	3	2	2	2	3	2	3	2	3	3	
CLO5	3	3	2	2	2	3	3	2	2	2	3	3	

Strong -3,Medium-2,Low-1

UNIVERSITY OF MADRAS
UG & 5 YR INTEGRATED DEGREE – FOUNDATION COURSE
 EXISTING SYLLABUS (22-23) FOLLOWED FOR THE ACADEMIC YEAR 2023-2024

FOUNDATION COURSE: PART-I HINDI PAPER-I

100L1E

Inst.Hrs. : 6
Credits : 3

Year : I
Semester : I

Programme:	U.G. – FOUNDATION COURSE – PART-I HINDI	
Programme Outcomes:	1. Identify the literary trends, prose forms and nature of functional Hindi and its applications 2. Understand the roll of literature and importance of Functional Hindi 3. Obtain the practical knowledge of critical study of Literature, thinking, writing and expressional skills. 4. Obtain official noting, drafting and Business and personal, semi official letter writing methods and techniques 5. Employ the evaluating, summerising and differentiate contextual meanings.	
Programme Specific Outcomes:	1. Basic knowledge for higher studies 2. Obtain Basic professional skills i.e. business and official Correspondence and applications 3. Language application and writing skills 4. Basic idea of evaluation critical and analytical study of literature. 5. Develops ideas of creative thinking and writing	
Course Objectives	1. Identify the theme and aims of prose lessons and functional Hindi	K1
	2. Understand and summarise the theme	K2
	3. Explain the ideology of literary works and writers	K3
	4. Interpret the contextual meaning and differentiation	K4
	5. Evaluate on the basis of elements, features and trends of prose	K5
	6. Conceive the knowledge of literary themes and practice of functional Hindi	K6
Title of the Course:	PAPER – I - PROSE, FUNCTIONAL HINDI & LETTER WRITING	
Pre-requisites, if any:	Basic Knowledge of Hindi Prose forms and prose writers	
UNITS		
I	1. Sabhyata ka Rahasya 2. Personal Applications 3. Leave Letters 4. Introduction to office procedures 5. Official letter 6. Demi Official Letter	
II	1. Mitrata 2. Letter to the Editor 3. Opening an A/C	

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 EXISTING SYLLABUS (22-23) FOLLOWED FOR THE ACADEMIC YEAR 2023-2024

	<ol style="list-style-type: none"> 4. Demi Official Letter 5. Office Order 6. Administrative Terminology English to Hindi (30 Words)
III	<ol style="list-style-type: none"> 1. Yuvavon Se 2. Application for Withdrawal 3. Circular 4. Memo 5. Enquiry 6. Administrative Terminology Hindi to English (30 Words)
IV	<ol style="list-style-type: none"> 1. Paramanu Oorja evam Khadya Padarth Sanrakshan 2. Transfer of an A/C 3. Missing of Pass Book / Cheque Leaf 4. Official Memo 5. Resolution and Notice 6. Administrative Terminology English to Hindi (30 Words)
V	<ol style="list-style-type: none"> 1. Yougyata aur Vyavasay ka Chunav 2. Complaints 3. Ordering for Books 4. Notification 5. Official Noting Hindi to English (25 Phrases) 6. Official Noting English to Hindi (25 Phrases)
Course Outcomes	<ol style="list-style-type: none"> 1. Explains the nature, features, elements of prose forms and Functional Hindi 2. Understand the theme, aim of lessons and obtain application skills. 3. Evaluate the thought, ideology, expressional and artistic skills of writers. 4. Obtain skills of critical analysis of Literary forms and drafting skills of personal letters, business letters, noting and drafting skills 5. Learn to Employ the obtained skills in enriching the bright future.
Reading List (Print and Online)	<ol style="list-style-type: none"> 1. Sarkari karyalayon mein Hindi ka Prayog, Written by Gopinath Srivatav, Lokbharati Prakashan, 15,A, Gandhi Mrag, Allabad – 1 2. Hi.wikipedia.org/wiki.आधुनिक_हिन्दी_गद्य_का_इतिहास 3. https://www.infosrf.com/blog-single.php?MnBv=494
Recommended Texts	<ul style="list-style-type: none"> • HINDI GADHYA MALA Ed. by Dr. Syed Rahamathulla, Poornima Prakashan 4/7-B, Begum III Street, Royapettah, Chennai – 14. • Karyalayeen Tippaniya :Kendriya Hindi Sansthan, Agra • Prayojan Moolak Hindi : Dr. Syed Rahamathulla, Poornima Prakashan, 4/7, Begum III Street, Royapettah, Chennai – 14

Method of Evaluation:

UNIVERSITY OF MADRAS
UG & 5 YR INTEGRATED DEGREE – FOUNDATION COURSE
EXISTING SYLLABUS (22-23) FOLLOWED FOR THE ACADEMIC YEAR 2023-2024

Internal Assessment	End Semester Examination	Total	Grade
25	75	100	

	POS1	POS 2	POS 3	POS 4	POS 5
CO 1	S	S	M	S	M
CO 2	S	S	S	S	S
CO 3	S	S	S	S	S
CO 4	S	S	S	S	S
CO 5	S	S	S	S	S

UNIVERSITY OF MADRAS

FOUNDATION COURSE: FRENCH
SYLLABUS WITH EFFECT FROM 2023-2024

UG & 5 Year PG Integrated - SEMESTER – I

Foundation Course in French: Prescribed Text and Grammar-I

Course Outcomes	<ol style="list-style-type: none"> 1. Introduce oneself and talk about one's likes and dislikes 2. Invite someone, to accept or deny an invitation 3. Making purchases at the market 4. Recall and remember the usage of grammatical tenses in constructing sentences in a dialogue. 5. Apply the learnt grammar rules in practice exercises to improve their understanding 		
Course	Foundation Course in French	Course Code	100L1K
Title of the Course:	Prescribed Text and Grammar-I		
Credits:	3		
Pre-requisites, if any:	---		
Course Objectives	Identify the basic French sentence structure		K1
	Define and describe the various grammatical tenses and use them to communicate in French		K2
	Examine the various documents presented and discuss and reply to the questions asked on it		K2 and K3
	Analyze and interpret expressions used to convey the cause, the effect, the purpose, and the opposition in French		K4
	Evaluate the grammatical nature present in passages		K5
Units			
I	Unité 1: Salut ! Unité 2: Enchanté!		
II	Unité 3: J'adore !		
III	Unité 4: Tu veux bien ?		
IV	Unité 5: On se voit quand ?		
V	Unité 6: Bonne idée !		
Prescribed Text	Régine Mérieux & Yves Loiseau, Units 1-6 of <i>Latitudes 1</i> (A1 /A2), méthode de français, Didier, 2017 (Indian Edition)		

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	M	L	S	M	L	S	S	S	M	S	M
CO2	S	M	M	L	M	M	L	S	S	S	S	S	M
CO3	M	S	S	M	M	M	L	S	M	M	M	S	M
CO4	S	M	M	L	S	M	L	S	S	S	M	S	M
CO5	S	M	M	L	M	M	L	S	S	S	S	S	M

S-Strong M-Medium L-Low

UNIVERSITY OF MADRAS

FOUNDATION COURSE: FRENCH
SYLLABUS WITH EFFECT FROM 2023-2024

SEMESTER I

Title of the Paper : Prescribed Text and Grammar-I

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

Questions not to be asked from the Autoévaluation and Préparation au DELF

Paper setters are to strictly adhere to the syllabus and ask questions only from the pages included in the syllabus. Questions should cover the entire syllabus.

QUESTION PAPER PATTERN

Time : 3 Hours

Maximum Marks : 75

Section A (10 x 2 = 20 Marks)

Answer any TEN questions

15 questions to be asked on cultural / civilisational aspects found in the prescribed textbook

Section B (5 x 5 = 25 Marks)

Answer any FIVE questions

8 Grammar exercises to be given from the prescribed textbook

Section C (3 x 10 = 30 Marks)

Answer any THREE

3 must be answered out of 5 topics (1 dialogue writing, 1 letter /email writing, 1 composition, 1 comprehension, 1 translation)

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FOUNDATION COURSE: ENGLISH
SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR - SEMESTER I PAPER II –GENERAL ENGLISH

Subject Code	Category	L	T	P	S	Credits	Inst. Hours	Marks		
								CIA	External	Total
100L1ZU	Part II	Y	Y	-	-	3	6	25	75	100
Learning Objectives										
LO1	To enable learners to acquire self awareness and positive thinking required in various life situations.									
LO2	To help them acquire the attribute of empathy									
LO3	To assist them in acquiring creative and critical thinking abilities									
LO4	To enable them to learn the basic grammar									
LO5	To assist them in developing LSRW skills									
Unit No.	Unit Title & Text							No. of Periods for the Unit		
I	SELF-AWARENESS(WHO)&POSITIVE THINKING(UNICEF) Life Story 1.1 Chapter 1 from Malala Yousafzai, I am Malala 1.2 An Autobiography or The Story of My Experiments with Truth (Chapters 1, 2 & 3) M.K.Gandhi Poem 1.3 Where the Mind is Without Fear – Gitanjali 35 – Rabindranath Tagore 1.4 Love Cycle – Chinua Achebe							20		
II	EMPATHY Poem 2.1 Nine Gold Medals – David Roth 2.2 Alice Fell or poverty – William Wordsworth Short Story 2.3 The School for Sympathy – E.V. Lucas 2.4 Barn Burning – William Faulkner							20		
III	CRITICAL & CREATIVE THINKING Poem 3.1 The Things That Haven't Been Done Before – Edgar Guest 3.2 Stopping by the Woods on a Snowy Evening – Robert Frost							20		

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FOUNDATION COURSE: ENGLISH SYLLABUS WITH EFFECT FROM 2023-2024

	Readers Theatre 3.3 The Magic Brocade – A Tale of China 3.4 Stories on Stage – Aaron Shepard (Three Sideway Stories from Wayside School” by Louis Sachar)	
IV	Part of Speech 4.1 Articles 4.2 Noun 4.3 Pronoun 4.4 Verb 4.5 Adverb 4.6 Adjective 4.7 Preposition	15
V	Paragraph and Essay Writing 5.1 Descriptive 5.2 Expository 5.3 Persuasive 5.4 Narrative Reading Comprehension	15
Course Outcomes		
Course Outcomes	On completion of this course, students will:	
CO1	Acquire self awareness and positive thinking required in various life situations	PO1,PO7
CO2	Acquire the attribute of empathy.	PO1,PO2,PO10
CO3	Acquire creative and critical thinking abilities.	PO4,PO6,PO9
CO4	Learn basic grammar	PO4,PO5,PO6
CO5	Development and integrate the use of four language skills i.e., listening, speaking, reading and writing.	PO3,PO8
Text books (Latest Editions)		
1.	Malala Yousafzai. I am Malala, Little, Brown and Company, 2013.	
2.	M.K. Gandhi. An Autobiography or The Story of My Experiments with Truth (Chapter – I), Rupa Publications, 2011.	
3.	Rabindranath Tagore. "Gitanjali 35" from Gitanjali (Song Offerings): A Collection of Prose Translations Made by the Author from the Original Bengali. MacMillan, 1913.	
4.	N.Krishnasamy. Modern English: A Book of Grammar, Usage and Composition Macmillan, 1975.	
5.	Aaron Shepard. Stories on Stage, Shepard Publications, 2017.	
6.	J.C. Nesfield. English Grammar Composition and Usage, Macmillan, 2019.	

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FOUNDATION COURSE: ENGLISH
SYLLABUS WITH EFFECT FROM 2023-2024

Web Resources	
1	Malala Yousafzai. I am Malala (Chapter 1) https://archive.org/details/i-am-malala
2	M.K Gandhi. An Autobiography or The Story of My Experiments with Truth(Chapter-1)- Rupa Publication, 2011 https://www.indiastudychannel.com/resources/146521-Book-Review-An-Autobiography-or-The-story-of-my-experiments-with-Truth.aspx
3	Rabindranath Tagore. "Gitanjali 35" from Gitanjali (Song Offerings) https://www.poetryfoundation.org/poems/45668/gitanjali-35
4	Aaron Shepard.Stories on Stage, Shepard Publications, 2017 https://amzn.eu/d/9rVzINv
5	J C Nesfield. Manual of English Grammar and Composition. https://archive.org/details/in.ernet.dli.2015.44179

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3	3	2	3	2
CO2	2	3	3	3	2	3	3	2	2	2
CO3	3	3	3	2	3	3	3	2	3	2
CO4	3	3	3	3	3	3	3	2	2	2
CO5	3	2	3	3	3	3	3	2	2	3

Mapping with Programme Specific Outcomes:

CO /PO	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3
CO2	3	3	3	3
CO3	3	3	3	3
CO4	3	3	3	3
CO5	3	3	3	3
Weightage	15	15	15	15
Weighted percentage of Course Contribution to POS	3.0	3.0	3.0	3.0

3 – Strong, 2 – Medium, 1 - Low

UNIVERSITY OF MADRAS

B.COM. DEGREE PROGRAMME IN CORPORATE SECRETARYSHIP SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – I

CORE-I: FINANCIAL ACCOUNTING - I

(Common to BCom-Co-op., Gen., AF, BM, CA, MM & ISM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
118C1A	5				5	5	25	75	100
Learning Objectives									
LO1	To understand the basic accounting concepts and standards.								
LO2	To know the basis for calculating business profits.								
LO3	To familiarize with the accounting treatment of depreciation.								
LO4	To learn the methods of calculating profit for single entry system.								
LO5	To gain knowledge on the accounting treatment of insurance claims.								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
I	Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation								15
II	Final Accounts Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.								15
III	Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate								15
IV	Accounting from Incomplete Records – Single Entry System Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.								15
V	Royalty and Insurance Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)								15
TOTAL								75	
THEORY 20% & PROBLEM 80%									

UNIVERSITY OF MADRAS

B.COM. DEGREE PROGRAMME IN CORPORATE SECRETARYSHIP SYLLABUS WITH EFFECT FROM 2023-2024

CO	Course Outcomes
CO1	Remember the concept of rectification of errors and Bank reconciliation statements
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO3	Analyse the various methods of providing depreciation
CO4	Evaluate the methods of calculation of profit
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.
Textbooks	
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3.	Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5.	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
6.	Dr. K. Murugadoss, Dr. M. Jaya, Dr. V. Charulatha & Dr. D. Baskar Financial Accounting, Vijay Nicole Imprints Private Limited, Chennai
7.	T.S. Reddy and Dr. A. Murthy, Financial Accounting, Margham Publications, Chennai
Reference Books	
1.	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2.	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1.	https://www.slideshare.net/mesharma1/accounting-for-depreciation-1
2.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3.	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

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FIRST YEAR – SEMESTER – I

CORE–II: PRINCIPLES OF MANAGEMENT

(Common to BCom-Co-op., Gen., AF, BM, CA, MM & ISM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
118C1B	5				5	5	25	75	100
Learning Objectives									
LO1	To understand the basic management concepts and functions								
LO2	To know the various techniques of planning and decision making								
LO3	To familiarize with the concepts of organisation structure								
LO4	To gain knowledge about the various components of staffing								
LO5	To enable the students in understanding the control techniques of management								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Management Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.								15
II	Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.								15
III	Organizing Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.								15
IV	Staffing Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test-Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].								15

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V	<p>Directing Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision.</p> <p>Co-ordination and Control Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].</p>	15
Total		75
Course Outcomes		
CO1	Demonstrate the importance of principles of management.	
CO2	Paraphrase the importance of planning and decision making in an organization.	
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.	
CO4	Enumerate the various methods of Performance appraisal	
CO5	Demonstrate the notion of directing, co-coordination and control in the management.	
Textbooks		
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.	
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.	
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.	
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.	
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.	
Reference Books		
1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai	
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.	
3	Griffin, Management principles and applications, Cengage learning, India.	
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.	
5	Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.	
NOTE: Latest Edition of Textbooks May be Used		

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Web Resources	
1	http://www.universityofcalicut.info/syl/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVERAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

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FIRST YEAR – SEMESTER – I

ELECTIVE - I: BUSINESS ECONOMICS

(Common to BCom-Gen., AF, BM & MM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
118E1C	4				3	4	25	75	100
Learning Objectives									
LO1	To understand the approaches to economic analysis								
LO2	To know the various determinants of demand								
LO3	To gain knowledge on concept and features of consumer behaviour								
LO4	To learn the laws of variable proportions								
LO5	To enable the students to understand the objectives and importance of pricing policy								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Economics Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle:- Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation,								12
II	Demand & Supply Functions Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.								12
III	Consumer Behaviour Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Cardinal and Ordinal concepts of Utility - Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.								12
IV	Theory of Production Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium								12

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V	Market Structure Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve	12
TOTAL		60
Course Outcomes		
CO1	Explain the positive and negative approaches in economic analysis	
CO2	Understood the factors of demand forecasting	
CO3	Know the assumptions and significance of indifference curve	
CO4	Outline the internal and external economies of scale	
CO5	Relate and apply the various methods of pricing	
Textbooks		
1	H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.	
2	C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.	
3	Aryamala.T, Business Economics, Vijay Nocole, Chennai.	
4	T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai.	
5	D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai.	
Reference Books		
1	S.Shankaran, Business Economics- Margham Publications, Chennai.	
2	P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.	
3	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia	
4	Ram singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai.	
5	Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.	
NOTE: Latest Edition of Textbooks May be Used		

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Web Resources	
1	https://youtube.com/channel/UC69_-P77nf5-rKrjcpVESqQ
2	https://www.icsi.edu/
3	https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	2	2	2	2	2	2	1	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	2	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	14	11	10	10	10	10	10	10
AVERAG E	3	2	2.6	2.8	2.2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

UNIVERSITY OF MADRAS

B.COM. DEGREE PROGRAMME IN CORPORATE SECRETARYSHIP
SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER - I

SKILL ENHANCEMENT COURSE - SEC1

B. LOGISTICS MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
118S1B	2				2	2	25	75	100
Learning Objectives									
LO1	To provide an opportunity to learn the fundamentals of logistics								
LO2	To Understand the components and competitive advantages of logistics								
LO3	Learn the concepts of supply chain management								
LO4	Understand the technology in wear housing								
LO5	To acquire knowledge on material handling, demand forecasting								
Prerequisites: Must have studied commerce in XII									
Unit	Contents								No. of Hours
I	Concepts Of Logistics – Evolution – Nature and Importance Logistics — Logistics System Fundamentals Transport System: Railway, Road, Air, Waterways, Pipe Lines, Animals And Animal Driven Vehicles – Economics Of Transportation – Stocking Policies – Storage And Handling Capacities – Warehousing								6
II	Components of Logistics Management- Competitive advantages of Logistics Functions of Logistics management –Principles – Logistics Network-Integrated Logistics system.								6
III	Supply chain management –Nature and Concepts – Value chain- Functions – Supply chain effectiveness – Outsourcing –3PLsand4PLs– Supplychainrelationships–Customerservices								6
IV	Elements of Logistics and Supply chain management – Inventory carrying – Ware housing, Technology in the ware house: Computerisation, Bar coding, RFID and WMS								6
V	Material handling, Concepts and Equipment: Automated Storage and Retrieval Systems– Order Processing – Transportation – Demand Forecasting – Impact of Forecasts on Logistics and Supply chain Management-Performance measurements.								6
TOTAL									30

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CO	Course Outcomes
CO1	Understand the basic concepts of Logistics
CO2	Identify the opportunities in the field of logistics
CO3	Exploring the value chain functions and supply chain relationships
CO4	Learning the technology related to logistics
CO5	Analyse the storage and order processing procedures and forecasting techniques
Reference Books	
1	John J. Coyle, C. John Langley, JR., Robert A. Novack, Brian J. Gibson – Supply Chain Management A Logistics Perspective – ENGAGE, New Delhi
2	Joel D. Wisner, Keah-Choon Tan, G. Keong Leong – Principles of Supply Chain Management A Balanced Approach – CENGAGE, New Delhi
3	Agarwal, D.K., 'Textbook of Logistics and Supply Chain Management', MacMillan India Ltd, 2003.
4	Chase, R.B., Shankar, R. and Jacobs, F.R. 'Operations Management and Supply Chain Management', McGraw Hill Publications, 13 th edition, 2018.
5	Chopra, S., Meindl, P. and Kalra, D.V. 'Supply Chain Management', Pearson Education India, 6 th edition, 2016.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
6	www.managementstudyguide.com
7	https://www.tutorialspoint.com/supply_chain_management/supply_chain_management_tutorial.pdf
8	https://library.ku.ac.ke/wp-content/downloads/2011/08/Bookboon/Management%20andOrganisation/fundamentals-of-supply-chain-management.pdf
9	https://www.youtube.com/watch?v=PmR2SKeY9Ms&list=PLGit8yny_3ANzZMsJJjeuxMg-S0f0hGcn

**சென்னைப் பல்கலைக்கழகம்
University of Madras**

Part-IV

அடிப்படைத் தமிழ் - பாடத்திட்டம்

Basic Tamil - Syllabus

2 பருவங்கள் (முதல் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பருவம் - I (Semester - I)
அடிப்படைத் தமிழ் - I (Basic Tamil - I)

Course Code	Course Name	Category	L	T	P	S	Credit	Ins. Hours	Marks		
									CIA	External	Total
100S1A	அடிப்படைத் தமிழ் - I Basic Tamil - I	Supportive	2		-	-	2	2	25	75	100
Pre requisite	- தமிழ் கற்கும் ஆர்வம்.									SV 2023	
Learning Objectives - கற்றல் நோக்கங்கள்											
<ul style="list-style-type: none"> பிறமொழி மாணவர்களுக்குத் தமிழ்மொழி பயிற்றுவித்தல். தமிழ் எழுத்துகளின் வரிவடிவங்களை அறிவதோடு உச்சரிக்கவும் எழுதவும் பயிற்றுவித்தல். கற்றுக்கொண்ட சொற்களைக் கொண்டு தொடர்களை அமைத்துப் பேசக் கற்றுக்கொள்ளச் செய்தல். தமிழ்பேசும் மக்களிடையே அவர்கள் கலந்துபழகி, தங்கள் வாழ்வைச் சிறப்பாக நடத்தத் தேவையான மொழிவளத்தைப் பெறச் செய்தல். 											
Expected Course Outcomes - எதிர்பார்க்கப்படும் கற்றல் அடைவுகள்											
On the successful completion of the course, students will be able to இப் பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்.											
CO 1	தமிழ் உயிரெழுத்து வடிவங்களையும் மெய்யெழுத்து வடிவங்களையும் அறிந்துகொள்வர்.									K1,K2	
CO 2	உயிர், மெய், உயிர்மெய்த் துணைக் குறியீடுகளை அறிந்து அவற்றை எழுதும் திறன் பெறுவர்.									K2	
CO 3	ஒரு எழுத்துக்கு ஒரு ஒலி, ஒரு ஒலிக்கு ஒரு எழுத்து என்ற தமிழின் உச்சரிப்பு - வரிவடிவத் தொடர்பை உணர்வர்.									K3,K4	
CO 4	சில அடிப்படையான மொழி இலக்கண விதிகளை அறிந்து பயன்படுத்துவர்.									K3,K5	
CO 5	தமிழ்நாட்டுச் சூழலில் அன்றாடத் தேவைகளை நிறைவேற்றிக்கொள்ள ஏற்ற மொழிப் பயன்பாடுகளை அறிவர்.									K4,K6	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
Unit - I	உயிரெழுத்துகள், மெய்யெழுத்துகள், உயிர்மெய் எழுத்துகள்										
	உயிர், மெய், உயிர்மெய்த் துணைக் குறியீடுகள், குறில்-நெடில், வல்லினம்-மெல்லினம்-இடையினம் - எழுத்துகளின் ஒலிப்பு முறையையும் எழுதும் முறையையும் கற்றல்.										
Unit - II	ஒரெழுத்து ஒருமொழியும் இன்றியமையாத பெர்றசொற்களும்										
	ஒரெழுத்துச் சொற்கள் - பல எழுத்துச் சொற்கள் - சொற்பொருள் அறிதல் - நாள், மாதம், எண் பெயர்கள் அறிதல் - பருவங்கள் அறிதல் - விலங்குகள், தாவரங்கள், உடல் உறுப்புகள், உறவுப் பெயர்கள், ஊர்ப் பெயர்கள், போன்றவற்றை அறிதல்.										
Unit - III	சொல் வகைகளும் சொற்பயன்பாடும்										
	எண் அடை, பெயரடை, வினையடை, இடைச்சொற்கள் இணைப்பு, வேற்றுமை உருபு இணைப்பு போன்ற மொழி விதிகளைக் கற்பித்தல்.										
Unit - IV	பிழையின்றிப் பேசுதலும் எழுதுதலும்										
	திணை-பால்-எண்-இடம்-காலம் ஆகியவற்றை அறிதல். பொதுவாக இவற்றில் ஏற்படும் பிழைகளை உணர்த்திச் சரிசெய்தல்.										

Unit - V	மொழிப் பயன்பாட்டு பயிற்சி
	<ul style="list-style-type: none"> • ஆர்வமுட்டும் நிகழ்ச்சி அல்லது சிறிய கதையைச் சொல்லச் செய்தல் / படிக்கச் செய்தல். • சூழல்சார் (கல்லூரி, நூலகம், உணவகம், பேருந்து-இரயில்-விமான நிலையங்கள், அங்காடிகள்) உரையாடல்களை மாணவர்களிடையே நிகழ்த்துதல். • கதையினைச் சொல்லச் சொல்ல எழுதச் சொல்லுதல். • திரைப்படம் அல்லது திரைப்படப் பாடல் குறித்து மாணவர்களிடையே குழுக் கலந்துரையாடல் செய்யச் சொல்லல்.
Text book (s)	
•	அடிப்படைத் தமிழ்-1 (Basic Tamil-I)
Reference Books / Websites	
•	தமிழில் நாமும் தவறில்லாமல் எழுதலாம் - பொற்கோ, பாரி நிலையம், சென்னை, 2003.
•	www.tamilvu.org/ta/content/சான்றிதழ்
•	www.thamizham.net/kal/ttenglish/cards32-u8.htm
•	www.thamizham.net/kal/ttenglish/index-u8.htm
•	www.ilearntamil.com
•	www.wikihow.com/Learn-Tamil
•	www.ilovelanguages.org/tamil.php
•	www.ling-app.com/learn-tamil
•	www.ilearntamilnow.com
•	www.17-minute-languages.com/en/learn-tamil
•	www.hindustanitongue.com/learn-tamil
•	www.duolingo.com/course/ta/en/Learn-Tamil
•	www.mylanguages.org/learn_tamil.php
•	www.learn101.org/tamil.php
•	www.goethe-verlag.com/book2/EN/ENTA/ENTA002.HTM
•	www.karky.in/payilcourses/index.html
•	www.tamilvu.org/ta/பயணியர்-தமிழ்
•	www.languagetrainers.com/blog/tamil-words/
•	www.thamizham.net/kal/tamil.htm
•	www.worldtamilacademy.com
•	www.outsourcingtranslation.com/resources/phrases/tamil-sentences.php
•	www.ling-app.com/ta/basic-words-in-tamil/
•	www.thirutamil.com/article/20-easy-thirukkural-in-tamil/
•	www.chennaiibrary.com/avvai/kondraivendan.html
•	www.tamilvu.org/ta/content/புதிய-பாடத்திட்டம்-2022
•	www.tamilvu.org/ta/content/மின்-கற்றலுக்கான-இணையத்தளம்
•	www.ling-app.com/ta/tamil-culture
•	www.caleidoscope.in/art-culture/tamil-nadu-culture-3

Apps

- www.kaniyantamil.com/best-mobile-apps-tamil-learning/
- Tamil 101 - Learn to Write
- <https://payil.app/tva/ta/>
- <https://tamil-101.en.aptoide.com/app>
- Ling - Learn Tamil Language
- Tamil by Nemo
- Learn Tamil Quickly

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2
CLO 1	3	2	3	2	2	3	2	2	2	2	3	3
CLO 2	2	2	2	3	3	2	2	3	3	2	2	2
CLO 3	3	3	3	2	2	3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3	2	2	2	2	3	2
CLO 5	2	2	3	3	2	2	3	3	2	3	3	2

Strong - 3, Medium - 2, Low - 1

**சென்னைப் பல்கலைக்கழகம்
University of Madras**

Part-IV

வளர்நிலைத் தமிழ் - பாடத்திட்டம்

Advanced Tamil - Syllabus

2 பருவங்கள் (முதல் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பருவம் - 1 (Semester - 1)
வளர்நிலைத் தமிழ் - I (Advanced Tamil - I)

Course Code	Course Name	Category	L	T	P	S	Credit	Ins. Hours	Marks		
									CIA	External	Total
100S1B	வளர்நிலைத் தமிழ் - I Advanced Tamil - I	Supportive	2	-	-	-	2	2	25	75	100
Pre-requisite	பத்தாம் வகுப்பு வரை தமிழை மொழிப்பாடமாகப் படித்திருக்க வேண்டும்.										SV 2023
Learning Objectives - கற்றல் நோக்கங்கள்											
<ul style="list-style-type: none"> இக்கால இலக்கியங்களில் இன்றியமையாத சில வகைமைகளை மாணவர்கள் அறியுமாறு செய்தல். அழியும் நிலையில் உள்ள நாட்டுப்புறப் பாடல்கள் குறித்த விழிப்புணர்வை ஏற்படுத்துதல். உரைநடை வடிவத்தின் குறிப்பிடத்தக்க கூறான கட்டுரை இலக்கியம் பற்றியும் அதன் சிறப்புகள் குறித்தும் அறியச் செய்தல். தம் உள்ள கருத்துகளை நடப்பு இலக்கிய வடிவங்களைப் பயன்படுத்திச் சமூகத்துக்குப் படைத்தளிக்கத் தூண்டுதல். மொழிப் பிழைகள் நேராமல் தவிர்த்து , பல்வகை ஊடகங்களிலும் வேலை வாய்ப்பு பெற ஊக்கமளித்தல். 											
Expected Course Outcomes - எதிர்பார்க்கப்படும் கற்றல் அடைவுகள்											
On the successful completion of the course, students will be able to											
இப் பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்											
CO 1	சமகால இலக்கியங்களின் நோக்குகள்- போக்குகள் குறித்து மாணவர்கள் அறிந்துகொள்வர்.										K2
CO 2	நாட்டுப்புற மக்களின் வாழ்வியல் , அறிவாற்றல், இன்றைய நிலை ஆகியவை குறித்துச் சிந்திப்பர்.										K1,K2
CO 3	தங்கள் கற்பனை வளத்தை மாணவர்கள் பெருக்கிக் கொள்வர்.										K2,K4,K6
CO 4	மொழியில் பிழைகள் நேரா வண்ணம் எழுதக் கற்றுக் கொள்வதோடு , திறனாய்வு செய்யும் ஆற்றல் பெறுவர்.										K5,K4
CO 5	திரைப்படம், சின்னத்திரை, தொலைக்காட்சி உள்ளிட்ட ஊடகங்களில் பாடல், இசை, எழுத்து எனப் பல்வேறு வேலைவாய்ப்புகள் பெறுவர்.										K5,K4,K6
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
Unit - I	நாட்டுப்புறப் பாடலும் கவிதையும்										
	<ol style="list-style-type: none"> 1. கி.வ.ஜா.வின் மலையருவி அல்லது ஏதேனும் ஒரு நாட்டுப்புறத் தொகுப்பிலிருந்து தேர்ந்தெடுத்துத் தாலாட்டுப் பாடல், சிறுவர் விளையாட்டுப் பாடல், தொழில் பாடல், ஒப்பாரிப் பாடல் ஆகியவற்றை மாணவர்களுக்கு அறிமுகப்படுத்துதல். 2. தமிழ்த்தாய் வாழ்த்து முதல் பாடல் மட்டும். 3. பாரதியாரின் “செந்தமிழ் நாடென்னும் போதினிலே” பாடல். 										
Unit - II	புதுக்கவிதையும் சிறுகதையும்										
	<ol style="list-style-type: none"> 1. “நிலத்தை ஜெயித்த விதை” - வைரமுத்து 2. “தீக்குச்சி” (பித்தன் தொகுப்பு) - அப்துல் ரஹ்மான் 3. “கட்டை விரல்” - கா.ந. அண்ணாதுரை 4. “சனிக்கிழமை” (காகித உறவு தொகுப்பு) - சு.சமுத்திரம் 										

Unit - III	கட்டுரையும் குறிப்புகளைக்கொண்டு கட்டுரை எழுதுதலும்											
	1. மு.வ.வின் “நல்வாழ்வு” தொகுப்பிலிருந்து ஏதேனும் ஒரு கட்டுரை. 2. குறிப்புகளைக் கொடுத்துக் கட்டுரை எழுதச் செய்தல்.											
Unit - IV	ம் நேர்காணலும் திறனாய்வு											
	இலக்கியநயம் பாராட்டுதல், நூல் திறனாய்வு, திரைப்படத் திறனாய்வு. நேர்காணல்											
Unit - V	மொழிப் பயிற்சி											
	1. திணை, பால், எண், இடப் பயன்பாடு அறிதல். 2. பொருந்திய சொல் தருதல். 3. பிழை நீக்கி எழுதுதல்.											
Text book (s)												
•												
Reference Books / Websites												
•												
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2
CLO 1	3	2	3	2	2	3	2	2	2	2	3	3
CLO 2	2	2	2	3	3	2	2	3	3	2	2	2
CLO 3	3	3	3	2	2	3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3	2	2	2	2	3	2
CLO 5	2	2	3	3	2	2	3	3	2	3	3	2
Strong - 3, Medium - 2, Low - 1												

UNIVERSITY OF MADRAS

B.COM. DEGREE PROGRAMME IN CORPORATE SECRETARYSHIP
SYLLABUS WITH EFFECT FROM 2023-2024

Foundation Course FC
Fundamental Concepts of Accounting & Commerce

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
118B1A	2				2	2	25	75	100
Learning Objectives									
LO1	To enable the students to recap the fundamentals of accounting								
LO2	To Learn the different types of accounting								
LO3	To understand the different legislations								
LO4	To explore the types and process of communication								
LO5	To gain basic knowledge about management and entrepreneurship								
Prerequisites: Must have studied commerce in XII									
Unit	Contents								No. of Hours
I	Definition • Systems of Accounting • Functions of Accounting • Basis of Accounting • Classification of Accounts • Golden Rules of Accounting • Examples • Books of Accounts – Manual Vs Software								6
II	Financial Statements – Meaning and contents • Reporting –Different types of accounting - introductions to corporate accounting - Cost Accounting – Management Accounting								6
III	Overview of business laws – Company Law – Commercial Law – Industrial law								6
IV	Communication-meaning-definition-types-process-Barriers to communication								6
V	Management-definition-types- functions of business management- Skills for an Entrepreneur– qualities of an entrepreneur-.								6
TOTAL								30	
CO	Course Outcomes								
CO1	Refresh the basic accounting concepts								
CO2	Learn about the different types of accounting								
CO3	Gain an overview of different laws								
CO4	Understanding the basics of Communication								
CO5	Explore the concept of Entrepreneurship								

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SYLLABUS WITH EFFECT FROM 2023-2024

Reference Books	
1	T.S.Reddy&A.Murthy.FinancialAccounting,MarghamPublications, Chennai.
2	M.C.Shukla,T.SGrewal,S.C.Gupta.Advancedaccounting.S.Chand&Co.Ne wdelhi.
3	ElementsofMercantileLaw – N.D.Kapoor
4	C.B. Gupta,Businesscommunication, OrganisationandManagement,2014.
5	N.Premavathy, Principles of Management - Sri Vishnu Publication -Chennai. 6. J.Jayasankar,BusinessManagement-MarghamPublication-Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
4	www.accountingcoach.com
5	http://www.managementstudyguide.com/
7	www.businesscommunication.org

சென்னைப் பல்கலைக்கழகம்
University of Madras

Part-I

பொதுத் தமிழ் - பாடத்திட்டம்

General Tamil - Syllabus

4 பருவங்கள் (இரண்டாம் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பொதுத்தமிழ்- 2
தமிழ் இலக்கிய வரலாறு -2
முதலாம் ஆண்டு – இரண்டாம் பருவம்

Course Code	Course Name	Category	L	T	P	S	Credits	Ins.Hrs	CIA	Externa	Total
100L2AU	பொதுத்தமிழ் -2 தமிழ் இலக்கிய வரலாறு -2	Supportive	Y	-	-	-	3	6	25	75	100

Learning Objectives

- முதலாமாண்டுப் பட்ட வகுப்பு மாணவர்களுக்குத் தமிழ் மொழி இலக்கியங்களை அறிமுகம் செய்தல்
- தமிழ் இலக்கியப் போக்குகளையும், இலக்கணங்களையும் மாணவர் அறியுமாறு செய்து அவர்களின் படைப்பாற்றலைத் தூண்டுதல்
- தமிழ் இலக்கியம் சார்ந்த போட்டித் தேர்வுகளுக்கு ஏற்ப கற்பித்தல் நடைமுறைகளை மேற்கொள்ளுதல்

Expected Course Outcomes

On the Successful completion of the Course, Students will be able to

இப்பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்

CO 1	சிற்றிலக்கியங்களின்வழி இலக்கியச் சுவையினையும் பண்பாட்டு அறிவினையும் பெறுவர்	K4
CO 2	புதுக்கவிதை வரலாற்றினை அறிந்து கொள்வர்	K5, K6
CO 3	திராவிட இயக்க இலக்கியங்களைக் கற்பதன் மூலம் மொழி உணர்வு , இன உணர்வு, சமத்துவம் சார்ந்த சிந்தனைகளைப் பெறுவர்	K3
CO 4	தமிழ்மொழியைப் பிழையின்றி எழுதவும், புதிய கலைச்சொற்களை உருவாக்கவும் அறிந்து கொள்வர்	K3
CO 5	போட்டித் தேர்வுகளில் வெற்றி பெறுவதற்குத் தமிழ்ப் பாடத்தினைப் பயன்கொள்ளும் வகையில் பயிற்சி பெறுவர்.	K2

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

அலகு-1 தமிழ் இலக்கிய வரலாறு அறிமுகம்.

1. சிற்றிலக்கியம்; குறவஞ்சி, கலம்பகம், உலா, பரணி, பள்ளு, பிள்ளைத்தமிழ், தூது, அந்தாதி.
2. தனிப்பாடல் அறிமுகம்
3. இக்கால இலக்கியம் ;கவிதை, சிறுகதை,நாடகம், உரைநடை. , திராவிட இயக்கம் வளர்த்த தமிழ்.

அலகு-2 சிற்றிலக்கியக்கமும்,தனிப்பாடலும்

சிற்றிலக்கியம்;

- கலிங்கத்து பரணி- விருந்தினரும் வறியவரு நெருங்கி யுண்ணரும் - முதல் - கேட்பாரைக் காண்மின் காண்மின் - வரை
- திருக்குற்றாலக் குறவஞ்சி - வானரங்கள் கனிகொடுத்து
- முக்கூடற் பள்ளு - ஆற்று வெள்ளம் நாளை வரத்
- அபிராமி அந்தாதி- கலையாத கல்வியும் குறையாத வயதும் (பதினாறு செல்வங்கள்)
- திருவரங்கக் கலம்பகம் - மறம் -பிள்ளைப் பெருமாள் ஐயங்கார்-பேசுவந்த தூத செல்லரித்த ஓலை செல்லுமோ
- தமிழ்விடு தூது முதல் பத்து கண்ணிகள்

தனிப்பாடல்;

- வான்குருவி யின்கூடு -ஒளவையார்
- ஆமணக்குக்கும் யானைக்கும் சிலேடை ;முத்திருக்கும் கொம்பசைக்கும் மூரித்தண்டே - காளமேகப் புலவர்
- இம்பர் வான் எல்லை இராமனையே பாடி -வீரராகவர்
- நாராய் நாராய் -சத்தி முத்தப் புலவர்

அலகு-3

இக்கால இலக்கியம்- 1

1. பாரதியார் பாரத சமுதாயம் வாழ்கவே
2. பாரதிதாசன் - சிறுத்தையே வெளியில் வா
3. நாமக்கல் கவிஞர்-கத்தியின்றி
4. தமிழ் ஒளி - மீன்கள் (அந்தி நிலா பார்க்க வா)
5. ஈரோடு தமிழன்பன் - எட்டாவது சீர் (வணக்கம் வள்ளுவ)

சிறுகதைகள், _

1. புதுமைப்பித்தன் - கடிதம்
2. ஜெயகாந்தன் -வாய்ச் சொற்கள் (மாலை மயக்கம் தொகுப்பு)
3. ஆர். சூடாமணி - அந்நியர்கள்

உரைநடை ;

1. மு வ கடிதங்கள் - தம்பிக்கு நூலில் முதல் இரண்டு கடிதங்கள்

அலகு-4

இக்கால இலக்கியம்- 2

1. தந்தை பெரியார் - திருக்குறள்(மாநாட்டு) உரை
2. பேரறிஞர் அண்ணா - இரண்டாம் உலகத் தமிழ் மாநாட்டு உரை
3. கலைஞர் மு. கருணாநிதி - தொல்காப்பிய பூங்கா -எழுத்து -முதல் நூற்பா கட்டுரை

நாடகம் / திரைத்தமிழ் :

1. வேலைக்காரி -திரைப்படம்
2. ராஜா ராணி -சாக்ரடீஸ் -ஓரங்க நாடகம்

இதழியல் தமிழ் ;

முரசொலி கடிதம்

1. செம்மொழி வரலாற்றில் சில செப்பேடுகள்

அலகு-5

மொழிப் பயிற்சி

சொல் வேறுபாடு / பிழை தவிர்த்தல்

- வாசிப்பது – வாசிப்பவர்
- சுவர்- சுவரில்
- வயிறு - வயிற்றில்
- கோயில்- கோவில்
- கறுப்பு – கருப்பு
- இயக்குநர்-இயக்குனர்
- சில்லறை-சில்லரை
- முறித்தல் – முரித்தல்
- மனம்-மனசு- மனது
- அருகில்-அருகாமையில்
- அக்கரை- அக்கறை
- மங்கலம்- மங்களம்.

பயிற்சி :

- பிழையான சொற்களை ஒரு பத்தியில் கொடுத்து அந்தப் பிழையான சொற்களைச் சரியாக எழுதச் செய்தல்
- சிறிய பத்தி ஒன்றை ஆங்கிலத்தில் கொடுத்து அதனைத் தமிழில் மொழிபெயர்க்க வைத்தல்.

Text books

- .

Reference Books

- மு. வரதராசன், தமிழ் இலக்கிய வரலாறு, சாகித்ய அக்காதெமி, புதுடெல்லி.
- மது. ச. விமலானந்தன், தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை.
- தமிழண்ணல், புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை.
- தமிழ் இலக்கிய வரலாறு –முனைவர்.சிற்பி பாலசுப்ரமணியம், முனைவர்.சொ.சேதுபதி
- புதிய தமிழ் இலக்கிய வரலாறு– முனைவர்.சிற்பி பாலசுப்ரமணியம்,நீல.பத்மநாபன்
- தமிழ் இலக்கிய வரலாறு - டாக்டர்.அ.கா.பெருமாள்
- தமிழ் இலக்கிய வரலாறு –முனைவர். ப.ச.ஏசுதாசன்
- தமிழ் இலக்கிய வரலாறு - ஸ்ரீ குமார்
- வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு–பாக்கியமேரி
- தமிழ் பயிற்றும் முறை, பேராசிரியர் ந. சுப்புரெட்டியார் - மணிவாசகர் பதிப்பகம், சிதம்பரம்

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

Web Sources

- <https://www.chennailibrary.com/>
- <https://www.sirukathaigal.com>
- <https://www.tamilvirtualuniversity.org>
- <https://www.noolulagam.com>
- <https://www.katuraitamilblogspot.com>

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2	1.
CLO1	3	2	3	3	3	2	2	2	3	2	3	2	
CLO2	3	3	2	2	2	3	2	3	3	2	2	2	
CLO3	3	2	3	3	2	2	2	3	2	3	3	2	
CLO4		3	3	2	2	2	3	2	3	2	3	3	
CLO5	3	3	2	2	2	3	3	2	2	2	3	3	

Strong -3,Medium-2,Low-1

UNIVERSITY OF MADRAS
UG & 5 YR INTEGRATED DEGREE – FOUNDATION COURSE
EXISTING SYLLABUS (22-23) FOLLOWED FOR THE ACADEMIC YEAR 2023-2024

FOUNDATION COURSE: PART-I HINDI PAPER-II

100L2E

Inst.Hrs. : 6
Credits : 3

Year : I
Semester : II

Paper – II- ONE ACT PLAY, SHORT STORY & TRANSLATION		
Duration:	1 Semester	
Programme Outcomes:	<ol style="list-style-type: none"> 1. Identify the features, elements of literary forms i.e. Drama, one act play, Novel and Short Stories, techniques of Translation 2. Understand the Ideology, message and aims of the literary works and writers 3. Obtain the knowledge of method of critical study of Literary works. 4. Obtain the skills of summarise, interpretation of contexts, and practice of translation 5. Employ the knowledge of translation and language and professional skills. 	
Programme Specific Outcomes:	<ol style="list-style-type: none"> 1. Basic knowledge for higher studies 2. Basic Knowledge of Hindi literature and its trends 3. Language skills spoken and writing skills 4. Basic idea of critical and analytical study of literature. 5. Obtains knowledge of Translation of different subjects 	
Course Objectives	1. Identifies the writers, theme and aims of literary works	K1
	2. Understand and summarise the theme of one act plays and short stories and their techniques	K2
	3. Explains the methods and techniques of Translation of different fields	K2
	4. Evaluate the theme and artistic skills of One Act Plays and short stories and writers	K5
	5. Conceive the basic knowledge of literary themes and translation	K6
Pre-requisites, if any:	Basic Knowledge of Hindi Fiction and Translation	
UNITS		
I	<ol style="list-style-type: none"> 1. Auranzeb ki Aakhiri Raat 2. Mukthidhan 3. Practice of Annotation Writing 4. Practice of Summary and Literary evaluation Writing 	
II	<ol style="list-style-type: none"> 1. Laksmi ka Swagat 2. Mithayeewala 3. Practice of Summary and Literary evaluation Writing 4. Translation Practice. (English to Hindi) 	

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 EXISTING SYLLABUS (22-23) FOLLOWED FOR THE ACADEMIC YEAR 2023-2024

III	1. Basant Ritu ka Natak 2. Seb Aur Dev 3. Practice of Summary and Literary evaluation Writing 4. Introduction to Translation Practice
IV	1. Bahut Bada Sawal 2. Vivah ki Teen Kathayen 3. Practice of Summary and Literary evaluation Writing 4. Translation Practice. (English to Hindi)
V	1. Translation Practice. (English to Hindi)

Course Outcomes	1. Identifies the nature, features, elements of One Act Plays and Short Stories and skills of Translation 2. Understand the theme, aim of lessons and obtain skills of Evaluation. 3. Evaluate the thought, ideology, expressional and artistic skills of writers and contextual meanings 4. Obtain skills of summarizing, evaluating and critical study 5. Employ the techniques and skills of Literature and Translation.
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Reading List (Print and Online)	1. https://hindisarang.com/hindi-ekaanki-ekaankikar/ 2. https://hi.wikipedia.org/wiki/हिन्दी_कहानी
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Recommended Texts	1. ONE ACT PLAY (Detailed Study): AATH EKANKI Edited By: Devendra Raj Ankur, Mahesh Aanand Vani prakashan, 4695, 21-A Dariyagunj, New Delhi – 110 002 2. SHORT STORIES (Non-Detailed Study): SWARNA MANJARI Edited by: Dr. Chitti. Annapurna, Rajeswari Publications, 21/3, Mothilal Street, (Opp.Ranganathan St.), T.Nagar, Chennai–600017. 3. Prayojan Moolak Hindi : Dr. Syed Rahamathulla, Poornima Prakashan, 4/7 B Begum III Street, Royapettah, Chennai – 14. 4. Anuvad Abhyas Part III : Dakshin Bharat Hindi Prachar Sabha, T. Nagar, Chennai-17.
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Method of Evaluation:

Internal Assessment	End Semester Examination	Total	Grade
25	75	100	

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	M	S	S	S
CO 2	S	S	S	S	L
CO 3	M	S	S	S	L
CO 4	M	S	S	S	L
CO 5	S	S	S	S	S

UNIVERSITY OF MADRAS

FOUNDATION COURSE: FRENCH
SYLLABUS WITH EFFECT FROM 2023-2024

UG & 5 Year PG Integrated – SEMESTER – II

Foundation Course in French: Prescribed Text and Grammar-II

Course Outcomes	<ol style="list-style-type: none"> To ask for and give directions. To give orders or commands using <i>Impératif</i> To narrate events from the past using <i>Passé Composé</i> Cite the ordinal numbers in French Indicate the position of something using prepositions of place 		
Course	Foundation Course in French	Course Code	100L2K
Title of the Course:	Prescribed Text and Grammar-II		
Credits:	3		
Pre-requisites, if any:	-		
Course Objectives	Revise and recall the French sentence structure	K1	
	Enumerate the various grammatical tenses and use them to communicate better in French	K2	
	Summarize and develop ideas from the documents after discussing it in detail	K2 and K3	
	Write and understand dialogues based on the themes done in class	K4	
	Evaluate and comprehend text passages	K5	
Units			
I	Unité 7: C'est où?		
II	Unité 8: N'oubliez pas !		
III	Unité 9: Belle vue sur la mer !		
IV	Unité 10: Quel beau voyage !		
V	Unité 11: Oh ! joli ! Unité 12: Et après ?		
Prescribed Text	Régine Mérieux & Yves Loiseau, Units 7-12 of <i>Latitudes 1</i> (A1 /A2), méthode de français, Didier, 2017 (Indian Edition)		

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	L	M	M	L	S	S	S	M	M	M
CO2	S	M	M	L	M	M	L	S	S	S	S	M	M
CO3	M	S	S	M	S	M	M	S	S	S	M	S	S
CO4	S	S	M	L	S	M	L	S	S	S	S	S	S
CO5	S	S	S	L	M	M	L	S	S	S	M	S	S

S-Strong M-Medium L-Low

UNIVERSITY OF MADRAS

FOUNDATION COURSE: FRENCH
SYLLABUS WITH EFFECT FROM 2023-2024

SEMESTER II

Title of the Paper : Prescribed Text and Grammar-II

Prescribed textbook: Régine Mérieux & Yves Loiseau, **Units 7-12** of *Latitudes 1* (Indian Edition), Paris, Didier, 2017.

Questions not to be asked from the Autoévaluation and Préparation au DELF

Paper setters to strictly adhere to the syllabus and ask questions only from the pages included in the syllabus. Questions should cover the entire syllabus.

QUESTION PAPER PATTERN

Time : 3 Hours

Maximum Marks : 75

Section A (10 x 2 = 20 Marks)

Answer any TEN questions

15 questions to be asked on cultural / civilisational aspects found in the prescribed textbook

Section B (5 x 5 = 25 Marks)

Answer any FIVE questions

8 Grammar exercises to be given from the prescribed textbook

Section C (3 x 10 = 30 Marks)

Answer any THREE

3 must be answered out of 5 topics (1 dialogue writing, 1 letter /email writing, 1 composition, 1 comprehension, 1 translation)

UNIVERSITY OF MADRAS

FOUNDATION COURSE: ENGLISH
SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR - SEMESTER II PAPER II –GENERAL ENGLISH

Subject Code	Category	L	T	P	S	Credits	Inst. Hours	Marks		
								CIA	External	Total
100L2ZU	Part II	Y	Y	-	-	3	6	25	75	100
Learning Objectives										
LO1		To make students realize the importance of resilience								
LO2		To enable them to become good decision makers								
LO3		To enable them to imbibe problem-solving skills								
LO4		To enable them to use tenses appropriately								
LO5		To help them use English effectively at the work place.								
Unit No.	Unit Title & Text						No. of Periods for the Unit			
I	RESILIENCE Poem 1.1 Don't Quit – Edgar A. Guest 1.2 Still Here – Langston Hughes Short Story 1.3 Engine Trouble – R.K. Narayan 1.4 Rip Van Winkle – Washington Irving						20			
II	DECISION MAKING Short Story 2.1 The Scribe – Kristin Hunter 2.2 The Lady or the Tiger - Frank Stockton Poem 2.3 The Road not Taken – Robert Frost 2.4 Snake – D. H Lawrence						20			
III	PROBLEM SOLVING Prose life Story 3.1 How I taught My Grandmother to Read – Sudha Murthy Autobiography 3.3 How frog Went to Heaven – A Tale of Angolo 3.4 Wings of Fire (Chapters 1,2,3) by A.P.J Abdul Kalam						20			

UNIVERSITY OF MADRAS

FOUNDATION COURSE: ENGLISH SYLLABUS WITH EFFECT FROM 2023-2024

IV	Tenses 4.1 Present 4.2 Past 4.3 Future 4.4 Concord	15
V	English in the Workplace 5.1 E-mail – Invitation, Enquiry, Seeking Clarification 5.2 Circular 5.3 Memo 5.4 Minutes of the Meeting	15

Course Outcomes

Course Outcomes	On completion of this course, students will;	
CO1	Realize the importance of resilience	PO1,PO7
CO2	Become good decision-makers	PO1,PO2,PO10
CO3	Imbibe problem-solving skills	PO4,PO6,PO9
CO4	Use tenses appropriately	PO4, PO5,PO6
CO5	Use English effectively at the work place.	PO3,PO8

Text Books (Latest Editions)

References Books

1	Martin Hewings. Advanced English Grammar. Cambridge University Press, 2000
2	SP Bakshi, Richa Sharma. Descriptive English. Arihant Publications (India) Ltd., 2019.
3.	Sheena Cameron, Louise Dempsey. The Reading Book: A Complete Guide to Teaching Reading. S & L. Publishing, 2019.
4	Barbara Sherman. Skimming and Scanning Techniques, Liberty University Press, 2014.
5.	Phil Chambers. Brilliant Speed Reading: Whatever you need to read, however. Pearson, 2013.
6.	Communication Skills : Practical Approach Ed. Shaikh Moula
	Ramendra Kumar. Stories of Resilience, Blue Rose Publications, 2020.

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FOUNDATION COURSE: ENGLISH
SYLLABUS WITH EFFECT FROM 2023-2024

Web Sources

1	Langston Hughes. Still Here https://poetryace.com/im-still-here
2	R. K. Narayan. Engine Trouble http://www.sbioaschooltrichy.org/work/Work/images/new/8e.pdf
3	Washington Irving. Rip Van Winkle https://www.gutenberg.org/files/60976/60976-h/60976-h.htm
4	Frank Stockton. The Lady or the Tiger https://www.gutenberg.org/ebooks/396

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3	3	2	3	2
CO2	2	3	3	3	2	3	3	2	2	2
CO3	3	3	3	2	3	3	3	2	3	2
CO4	3	3	3	3	3	3	3	2	2	2
CO5	3	2	3	3	3	3	3	2	2	3

3 – Strong, 2 – Medium , 1 - Low

Mapping with Programme Specific Outcomes:

CO /PO	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3
CO2	3	3	3	3
CO3	3	3	3	3
CO4	3	3	3	3
CO5	3	3	3	3
Weightage	15	15	15	15
Weighted percentage of Course Contribution toPos	3.0	3.0	3.0	3.0

UNIVERSITY OF MADRAS

B.COM. DEGREE PROGRAMME IN CORPORATE SECRETARYSHIP SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER - II

CORE – III: FINANCIAL ACCOUNTING-II

(Common to B.Com- Co-op., Gen., AF, BM, CA, MM & ISM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
118C2A	5				5	5	25	75	100
Learning Objectives									
LO1	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.								
LO2	To understand the allocation of expenses under departmental accounts								
LO3	To gain an understanding about partnership accounts relating to Admission and retirement								
LO4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm								
LO5	To know the requirements of international accounting standards								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
I	Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit								15
II	Branch and Departmental Accounts Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.								15
III	Partnership Accounts - I Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.								15
IV	Partnership Accounts - II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.								15

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B.COM. DEGREE PROGRAMME IN CORPORATE SECRETARYSHIP SYLLABUS WITH EFFECT FROM 2023-2024

V	Accounting Standards for financial reporting (Theory only) Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.	15
TOTAL		75
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	To evaluate the Hire purchase accounts and Instalment systems	
CO2	To prepare Branch accounts and Departmental Accounts	
CO3	To understand the accounting treatment for admission and retirement in partnership	
CO4	To know Settlement of accounts at the time of dissolution of a firm.	
CO5	To elaborate the role of IFRS	
Textbooks		
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
2	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.	
3	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.	
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.	
5	T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.	
6	Dr. K. Murugadoss, Dr. M. Jaya, Dr. V. Charulatha & Dr. D. Baskar Financial Accounting, Vijay Nicole Imprints Private Limited, Chennai	
Reference Books		
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.	
2	Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.	
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.	
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.	
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.	
NOTE: Latest Edition of Textbooks May be Used		

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SYLLABUS WITH EFFECT FROM 2023-2024

Web Resources	
1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAGE	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

3 – Strong, 2- Medium, 1- Low

UNIVERSITY OF MADRAS

B.COM. DEGREE PROGRAMME IN CORPORATE SECRETARYSHIP
SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – II

CORE – IV: BUSINESS LAW

(Common to BCom- Co-op., Gen., AF, BM, CA, MM & ISM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
118C2B	5				5	5	25	75	100
Learning Objectives									
LO1	To know the nature and objectives of Mercantile law								
LO2	To understand the essentials of valid contract								
LO3	To gain knowledge on performance contracts								
LO4	To define the concepts of Bailment and pledge								
LO5	To understand the essentials of contract of sale								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract								15
II	Performance Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract								15
III	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –								15
IV	Bailment and Pledge Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.								15
V	Sale of Goods Act 1930: Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller								15
TOTAL								75	

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Course Outcome	
CO1	Explain the Objectives and significance of Mercantile law
CO2	Understand the clauses and exceptions of Indian Contract Act.
CO3	Explain concepts on performance, breach and discharge of contract.
CO4	Outline the contract of indemnity and guarantee
CO5	Explain the various provisions of Sale of Goods Act 1930
Textbooks	
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal& Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.
Reference Books	
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.cramerz.com www.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	2	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	15	10	10	10	10	10	10	10
AVERAGE	3	2	2.6	3	2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

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FIRST YEAR – SEMESTER – II

ELECTIVE - II: INTERNATIONAL TRADE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
118E2C	4				3	4	25	75	100
Learning Objectives									
LO1	To enable students familiarise with the basics of International Trade.								
LO2	To know the various theories of international trade.								
LO3	To impart knowledge about balance of trades and exchange rates.								
LO4	To gain knowledge about international institutions.								
LO5	To gain insights on World Trade Organisation								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to International Trade – Meaning – Definition - Difference between Internal and International Trade – Importance of International Trade in the Global context								12
II	Theories of International trade: Classical theories - Adam smith’s theory of Absolute Advantage – Ricardo’s Comparative cost theory - Modern theories of International Trade - Haberler’s Opportunity Cost theory – Heckscher –Ohlin’s Modern theory – International trade and Factor Mobility Theory – Leontiff’s Paradox - International trade and economic growth theory - Immiserating growth theory.								12
III	Balance of Payments – Components of Balance of Payments - Current account, Capital account & Official settlement accounts - Disequilibrium in BOP -Methods of correcting Disequilibrium - Balance of Payment adjustment Theories - Marshall Lerner mechanism. Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT.								12
IV	International Economic Institutions - International Monetary System - Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending Programme of IMF – SDRs – India and IMF -World Bank and UNCTAD.								12
V	World Trade Organisation (WTO) – Functions and Objectives – Agricultural Agreements – GATS - TRIPS – TRIMS.								12
TOTAL								60	

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Course Outcomes	
CO1	Distinguish between the concept of internal and international trade.
CO2	Define the various theories of international trade.
CO3	Examine the balance of trade and exchange rates
CO4	Appraise the role of IMF and IBRD.
CO5	Define the workings of WTO and with special reference to India.
Textbooks	
1	Francis Cherunilam, International Trade and Export Management – Himalaya Publishing House - Mumbai –04.
2	Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy)-Pearson Education Asia - Addison Wesley Longman (P) Ltd Delhi–92.
3	Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company -California.
4	H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd – New Delhi-14.
5	BimalJaiswal&Richa Banerjee, Introduction To International Business, Himalaya Publication, Mumbai
Reference Books	
1	Dr. T. Aryamala, Vijay Nicole, International Trade, Chennai
2	Avadhani, V.A. International Financial Management, Himalaya Publications, Mumbai
3	Punam Agarwal and Jatinder Kaur, International Business, Kalyani Publications, New Delhi
4	S Sankaran , International Trade, Margham Publication, Chennai
5	C B Gupta, International Business, S Chand Publishing, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/
2	https://www.economicdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644
3	https://www.wto.org/english/thewto_e/countries_e/india_e.htm

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	2	3	2
CO2	3	2	3	2	3	2	2	2	2	3	2
CO3	3	2	3	2	3	2	2	2	2	3	2
CO4	3	2	3	2	2	2	2	2	2	3	2
CO5	3	2	3	2	2	2	2	2	2	3	2
TOTAL	15	10	15	10	12	10	10	10	10	15	10
AVERAGE	3	2	3	2	2.4	2	2	2	2	3	2

3 – Strong, 2- Medium, 1- Low

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FIRST YEAR – SEMESTER - II

SKILL ENHANCEMENT COURSE

SEC-2: EVERYDAY BANKING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
118S2A	2				2	2	25	75	100
Learning Objectives									
LO1	Understand the concept of banking and related documents								
LO2	Learn to fill the relevant forms of Banking								
LO3	Explore the concepts of online Banking								
LO4	Learn about the types of loans and mobile applications								
LO5	Gain knowledge about payment systems								
Prerequisites: Must have studied commerce in XII									
Unit	Contents								No. of Hours
I	Banking–Definition–passbook–cheque book–Format of Cheque– Filling up of Cheque- Deposit Challan – Filling up – Clearing cheque – Transfer cheque – Collection Cheque– Payable at par – Demand Draft								6
II	Application filling – Account Opening form –Filling up–Documents required-Debit Card–Credit Card–ATM Machine–Cash Deposit Machine–Pass book printing machine.MICR-IFSC-Fund transfer through ECS–NEFT–RTGS–Form filling for Fund transfer.								6
III	Online Banking–Signup–Process–Requirements–Login– Customer ID–User ID – Pass word – Hints for creating Pass words – change of pass word – on line transactions–Account statements – Fund Transfer – Payment of bills – Utility payments								6
IV	Loans–Repayment for Loans–other services.Mobile Banking– meaning–importance–Advantages – Mobile Applications (App) – WAP (Wireless Application Protocol)- USSD (Unstructured Supplementary Service Data)-Registration process–through Mobiles								6
V	Process at Bank Branch-ATM- User ID-MPIN- change of MPIN – IMPS D (Immediate Mobile Payment System) - UPI(Unified Payment interface) – BHIM(Bharat Interface for money)- NPCI (National Payment Corporation of India) - Bank account Management –Transfer Funds–paying Bills–Locating ATMs-QR code payments-Alerts and notifications-Tracking Spending habits– Cash back-Safe banking methods.								6
TOTAL									30

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CO	Course Outcomes
CO1	Understand basic banking
CO2	Learn and use the various documents relating to banking
CO3	Use online banking
CO4	Identifying the types of loans
CO5	Apply the usage of various digital payment modes
Reference Books	
1	Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai
2	Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi
3	Gupta P.K. Gordon E. Banking and Insurance, Himalaya publication, Kolkata
4	Gajendra, A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi
5	K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	<u>KataitSanjay</u> , Banking Theory and Practice, Lambert Academic Publishing,
2	Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand
3	William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA
4	NektariosMichail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.rbi.org.in/
2	https://businessjargons.com/e-banking.html
3	https://www.wallstreetmojo.com/endorsement/

**சென்னைப் பல்கலைக்கழகம்
University of Madras**

Part-IV

அடிப்படைத் தமிழ் - பாடத்திட்டம்

Basic Tamil - Syllabus

2 பருவங்கள் (இரண்டாம் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பருவம் - II (Semester - II)
அடிப்படைத் தமிழ் - II (Basic Tamil - II)

Course Code	Course Name	Category	L	T	P	S	Credit	Ins. Hours	Marks		
									CIA	External	Total
100S2A	அடிப்படைத் தமிழ் - II Basic Tamil - II	Supportive	2		-	-	2	2	25	75	100
Pre - requisite	தமிழ் எழுத்துகளை அறிந்திருத்தலோடு தொடக்க நிலையில் பேசவும் எழுதப் படிக்கவும் தெரிந்திருத்தல்.									SV 2023	
Learning Objectives - கற்றல் நோக்கங்கள்											
<ul style="list-style-type: none"> தமிழ்மொழியைத் தொடக்க நிலையில் பேசவும் பிறர் பேசுவதைப் புரிந்துகொள்ளவும் திறன் பெறுதல். தமிழைப் படிக்கவும் எழுதவும் கற்றுக்கொள்ளுதல். பிறமொழி மாணவர்களுக்குத் தமிழ்மொழி யின் சிறப்புகள் , கலை-பண்பாட்டை அறிமுகப்படுத்துதல். தமிழ் இலக்கிய இலக்கண வளங்களின் சிறப்புக ளை அறிதல் . அவற்றுள் சிலவற்றைச் சுவைத்துப் பார்த்தல். தமிழரின் தனித்தன்மைகளை உணரச் செய்தல். 											
Expected Course Outcomes - எதிர்பார்க்கப்படும் கற்றல் அடைவுகள்											
On the successful completion of the course, students will be able to											
இப் பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்											
CO 1	தமிழ்மொழியைப் பேசவும் பிறர் பேசுவதைப் புரிந்துகொள்ளவும் திறன் பெறுதல். தமிழைப் படிக்கவும் எழுதவும் கற்றுக்கொள்வர்.									K1,K2	
CO 2	கடிதம், விண்ணப்பம், நிகழ்ச்சிக் குறிப்புகள் எழுதுதல், தகவல் தொடர்புச் சாதனங்களில் தகவல் எழுதுதல் என அன்றாட வாழ்வில் தமிழ்ப் பயன்பாட்டைக் கற்றுக்கொள்வர்.									K1,K3,K4	
CO 3	தமிழின் இலக்கிய வளத்தோடு தமிழரின் அறக் கோட்பாடுகளையும் தமிழரின் வரலாற்று-பண்பாட்டுச் செழுமையையும் புரிந்துகொள்வர்.									K1,K2,K4	
CO 4	தமிழறிஞர்களையும் படைப்பாளிக ள், அரசியல் தலைவர்கள், சிறந்த ஆளுமைகளைப் பற்றி அறிந்துகொள்வர்.									K4,K5,K6	
CO 5	தமிழர் கலை , பண்பாடு, பழக்கவழங்கங்கள், விளையாட்டுகள், விழாக்கள், தமிழரின் தனித்த அடையாளங்கள், சிறப்புகள் ஆகியவற்றை அறிவதோடு, அவரவர் மண்ணுகுரிய கலைப் பண்பாட்டோடு ஒப்பிட்டுப் புரிந்துகொள்வர்.									K1,K4,K5, K6	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
Unit - I	சொல்லும் பொருளும்										
	<ol style="list-style-type: none"> பெயர்-வேற்றுமை, வினை-காலம், பெயரடை-வினையடை, எதிர்ச்சொற்கள் போன்றவறைக் கொண்டு சிறுசிறு தொடர்கள் பேசவைத்தல், எழுதவைத்தல். பெயர்ப் பலகை, செய்தித்தாள் போன்றவற்றை வாசிக்கவும் பொருள் கூறவும் பயிற்சியளித்தல். உரையாடல் (படங்களைப் பார்த்து, சொற்களைச் சொல்லவைத்தல்/பேசவைத்தல், கேள்விகளுக்குப் பதில் அளித்தல், தலைப்புகள் கொடுத்துப் பேசச் செய்தல். 										

Unit - II	அன்றாட வாழ்வில் தமிழ்ப் பயன்பாடு
	காலைக் கடமைகள், சமையல், உணவுகள், உடல்நலம், வீட்டுப் பொருள்கள், வணிகம், போக்குவரத்து, பயணம் தொடர்பான செயல்பாடுகள் போன்ற அன்றாட நடவடிக்கைகளில் தமிழ்மொழிப் பயன்பாடு.
Unit - III	தமிழ் இலக்கியங்கள் அறிமுகம்
	1. தமிழ் இலக்கியங்கள் அறிமுகம் - இலக்கிய இலக்கண வளங்களின் சிறப்புகள். 2. திருக்குறள், ஆத்திசூடி, சங்க இலக்கியம், திரைப் பாடல்கள், நாட்டுப்புறப் பாடல்கள் போன்றவற்றில் சுவைமிகுந்த பாடல்களை வாசிக்கவைத்தல் பொருளுணர்த்துதல், கற்றவற்றை எழுதச்செய்தல்.
Unit - IV	தமிழ்ப் படைப்பாளர்கள், அறிஞர்கள், ஆளுமைகள், தலைவர்கள்
	1. இலக்கிய-இலக்கணப் படைப்பாளர்கள் (தொல்காப்பியர், திருவள்ளுவர், ஓவையார், கம்பர், பாரதி, பாரதிதாசன், ஜெயகாந்தன், கண்ணதாசன், வைரமுத்து போன்றோர்). 2. அரசியல் தலைவர்கள் (காமராசர், பெரியார், அண்ணா, எம்.ஜி.ஆர். போன்றோர்). 3. திரைப் பிரபலங்கள் (சிவாஜி கணேசன், ரஜினிகாந்த், கமலஹாசன், பாலச்சந்தர், இளையராஜா, சி.பா. பாலசுப்பிரமணியம் போன்றோர்). 4. ஆளுமைகள் (வ.உ. சிதம்பரனார், பாவாணர், அப்துல் கலாம், போன்றோர்). மேற்குறித்தோரை அறிமுகப்படுத்துதல். மாணவர்களைப் பேசவைத்தல் /எழுதவைத்தல்.
Unit - V	தமிழர் கலை, பண்பாடு, பழக்க வழங்கல்கள், விளையாட்டுகள், விழாக்கள்
	1. தமிழரின் தனித்த அடையாளங்களும் சிறப்புகளும். 2. கலைகள் (கட்டடம், சிற்பம், ஓவியம், புழங்குபொருள்கள்). 3. நுண்கலைகள் (சிலம்பம், பட்டிமன்றம், வில்லுப்பாட்டு, ஆட்டம், கூத்து போன்றன). 4. விளையாட்டுகள் (குழந்தைகள், சிறுவர், இளைஞர், ஆண்கள், பெண்கள்). 5. விழாக்கள் (குடும்ப விழாக்கள், கோயில் சார்ந்த விழாக்கள், கிராமிய விழாக்கள்). 6. சுற்றுலாத் தலங்கள் / வரலாற்றுச் சிறப்புமிக்க இடங்கள். 7. உணவு, உடை, மருத்துவம் இன்னபிற. மேற்குறித்தவற்றை அறிமுகப்படுத்துதல். மாணவர்களைப் பேசவைத்தல் /எழுதவைத்தல்.
Text book (s)	
•	அடிப்படைத் தமிழ்-2 (Basic Tamil-II)
Reference Books / Websites	
•	தமிழில் நாமும் தவறில்லாமல் எழுதலாம் - பொற்கோ, பாரி நிலையம், சென்னை, 2003.
•	www.tamilvu.org/ta/content/சான்றிதழ்
•	www.thamizham.net/kal/ttenglish/cards32-u8.htm
•	www.thamizham.net/kal/ttenglish/index-u8.htm
•	www.ilearntamil.com
•	www.wikihow.com/Learn-Tamil
•	www.ilovelanguages.org/tamil.php
•	www.ling-app.com/learn-tamil
•	www.ilearntamilnow.com
•	www.17-minute-languages.com/en/learn-tamil
•	www.hindustanitongue.com/learn-tamil

•	www.duolingo.com/course/ta/en/Learn-Tamil
•	www.mylanguages.org/learn_tamil.php
•	www.learn101.org/tamil.php
•	www.goethe-verlag.com/book2/EN/ENTA/ENTA002.HTM
•	www.karky.in/payilcourses/index.html
•	www.tamilvu.org/ta/பயணியர்-தமிழ்
•	www.languagetrainers.com/blog/tamil-words/
•	www.thamizham.net/kal/tamil.htm
•	www.worldtamilacademy.com
•	www.outsourcingtranslation.com/resources/phrases/tamil-sentences.php
•	www.ling-app.com/ta/basic-words-in-tamil/
•	www.thirutamil.com/article/20-easy-thirukkural-in-tamil/
•	www.chennaiLibrary.com/avvai/kondraivendan.html
•	www.tamilvu.org/ta/content/புதிய-பாடத்திட்டம்-2022
•	www.tamilvu.org/ta/content/மின்-கற்றலுக்கான-இணையத்தளம்
•	www.ling-app.com/ta/tamil-culture
•	www.caleidoscope.in/art-culture/tamil-nadu-culture-3

Apps

•	www.kaniyantamil.com/best-mobile-apps-tamil-learning/
•	Tamil 101 - Learn to Write
•	https://payil.app/tva/ta/
•	https://tamil-101.en.aptoide.com/app
•	Ling - Learn Tamil Language
•	Tamil by Nemo
•	Learn Tamil Quickly

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2
CLO 1	3	2	3	2	2	3	2	2	2	2	3	3
CLO 2	2	2	2	3	3	2	2	3	3	2	2	2
CLO 3	3	3	3	2	2	3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3	2	2	2	2	3	2
CLO 5	2	2	3	3	2	2	3	3	2	3	3	2

Strong - 3, Medium - 2, Low - 1

**சென்னைப் பல்கலைக்கழகம்
University of Madras**

Part-IV

வளர்நிலைத் தமிழ் - பாடத்திட்டம்

Advanced Tamil - Syllabus

2 பருவங்கள் (இரண்டாம் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பருவம் - 2 (Semester - 2)
வளர்நிலைத் தமிழ் - II (Advanced Tamil - II)

Course Code	Course Name	Category	L	T	P	S	Credit	Ins. Hours	Marks		
									CIA	External	Total
100S2B	வளர்நிலைத் தமிழ் - II Advanced Tamil - II	Supportive	2	-	-	-	2	2	25	75	100
Pre-requisite	பத்தாம் வகுப்புவரை தமிழை மொழிப்பாடமாகப் படித்திருக்க வேண்டும்.										SV 2023
Learning Objectives - கற்றல் நோக்கங்கள்											
<ul style="list-style-type: none"> பண்டைத் தமிழ் இலக்கியங்கள் , அவற்றின் சிறப்புகள் மற்றும் பொருண்மைகள் ஆகியன குறித்து அறியச்செய்தல். காப்பிய இலக்கியங்கள் , பக்தி இலக்கியங்கள் ஆகியவற்றில் காணலாகும் கருத்துக் கருவூலங்களை நுகரச் செய்தல். உரைநடை இலக்கியத்துள் , கட்டுரை, இலக்கியம் குறித்த அறிமுகத்தை மாணவர்களுக்கு ஏற்படுத்துதல். பாடத்தின்வழி, பல்வகை இலக்கியங்கள் தோன்றுவதற்கான காரணங்கள் மற்றும் மாற்றம் பெறுவதற்கான காரணங்களை அறியச் செய்தல். இருவேறு மொழிகளின் இயல்புகளை உணர் த்தி, மொழிபெயர்க்கும் திறனையும் அலுவலகக் கடிதம் எழுதும் பயிற்சியையும் பெறச் செய்தல். 											
Expected Course Outcomes - எதிர்பார்க்கப்படும் கற்றல் அடைவுகள்											
On the successful completion of the course, students will be able to											
இப் பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்.											
CO 1	உரைநடை இலக்கியத்தின் பெருமைகளை உணர்ந்து , அதனை அன்றாட வாழ்வில் பயன்படுத்தும் திறன் பெறுவர்.									K2,K3	
CO 2	பண்டைத் தமிழ் இலக்கியங்கள் காட்டும் சமூக , பண்பாட்டு, வாழ்வியல் முறைகளை அறிந்துகொள்வர்.									K1,K3,K4	
CO 3	காப்பியக் கட்டமைப்புகளை இன்றைய புதினம் , திரைப்படங்கள் ஆகியவற்றுடன் ஒப்பிட்டுக் காணும் அறிவைப் பெறுவர்.									K1,K3,K4	
CO 4	தமிழ் இலக்கிய மரபினையும் மாற்றங்களையும் ஆய்ந்து உணரும் ஆற்றல் பெறுவர்.									K1,K4,K5, K6	
CO 5	மொழிபெயர்ப்புத் திறன் பெறுவதோடு, அன்றாட வாழ்வின் தேவைகளான பல்வகை அலுவலகக் கடிதங்கள் எழுதும் திறன் பெறுவர்.									K4,K5,K6	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
Unit - I	பக்தி இலக்கியமும் சிற்றிலக்கியமும்										
	<ol style="list-style-type: none"> “மண்ணில் நல்லவண்ணம் வாழலாம்” - திருஞான சம்பந்தர் திருவேங்கடமலையில் பிறத்தல் என்னும் தலைப்பில் குலசேகர ஆழ்வார் பாடியுள்ள பாடல்களில் ஏதேனும் ஒன்று. முக்கூடற்பள்ளு இலக்கியத்தில் மூத்த பள்ளி தன் நாட்டுவளம் குறித்துப் பாடியுள்ள பாடல்களில் ஏதேனும் ஒன்று. 										
Unit - II	சங்க இலக்கியம், அற இலக்கியம், காப்பியம்										
	<ol style="list-style-type: none"> “நாடா கொன்றோ காடா கொன்றோ” - ஓவையார். “யாதும் ஊரே” - கணியன் பூங்குன்றனார் - புறநானூறு “நிலத்தினும் பெரிதே”, “வேம்பின் பைங்காய்” - குறுந்தொகை. திருக்குறள் - 'பொருள்செயல் வகை' அதிகாரம் 										

	உ) சிலப்பதிகாரம் - வஞ்சிக் காண்டம் - காட்சிக் காதை. ஊ) குண்டலகேசி - “பாளையாம் தன்மை செத்தும்” எனத் தொடங்கும் பாடல்.											
Unit - III	தமிழ் உரைநடை											
	தமிழ் உரைநடைச் சிறப்பையும் தேவையையும் மாணவர்கள் உணரும் வகையில் ஒரு சிறுகதை, ஓர் ஓரங்க நாடகம், ஓர் எளிய கட்டுரைத் தொகுப்பு இவற்றை அறிமுகம் செய்க.											
Unit - IV	தமிழர் பண்பாட்டு வரலாறு											
	தமிழர் பண்பாடு, கலைகள் (நிகழ்த்து கலை, ஓவியம், கட்டடக் கலை போன்றவற்றை அறிமுகம் செய்க.											
Unit - V	மொழிப் பயிற்சி											
	1. மயங்கொலிப் பிழை, குறில்-நெடில், சொற்பிழை, சந்திப்பிழை, தொடர்பு பிழைகளை நீக்கி எழுதப் பயிற்சியளித்தல். 2. கலைச்சொல்லாக்கம் 3. மொழிபெயர்ப்பு - தமிழ்-ஆங்கிலம், ஆங்கிலம்-தமிழ் பகுதிகளை மொழிபெயர்ப்பு செய்யப் பயிற்சியளித்தல். 4. வேலைவேண்டி விண்ணப்பம் எழுதுதல். 5. அலுவலகக் கடிதம். 6. போட்டித் தேர்வுகளுக்குரிய கண்ணோட்டத்தில் மொழி, இலக்கிய வரலாற்றினைக் கற்பித்தல்.											
Text book (s)												
•												
Reference Books / Websites												
•												
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2
CLO 1	3	2	3	2	2	3	2	2	2	2	3	3
CLO 2	2	2	2	3	3	2	2	3	3	2	2	2
CLO 3	3	3	3	2	2	3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3	2	2	2	2	3	2
CLO 5	2	2	3	3	2	2	3	3	2	3	3	2
Strong - 3, Medium - 2, Low - 1												

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN CORPORATE SECRETARYSHIP
SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER - II

SKILL ENHANCEMENT COURSE

SEC-3: TIME MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
118S2C	2				2	2	25	75	100
Learning Objectives									
LO1	To learn time management and importance								
LO2	To understand prioritizing goal								
LO3	To know styles of time management								
LO4	To learn handle demands and schedule and control events								
LO5	To Learn to manage self								
Prerequisites: Must have studied commerce in XII									
Unit	Contents								No. of Hours
I	Nature of time management and its importance. Goal setting, goal alignment.								6
II	Prioritizing goal. The urgent versus- important dilemma. From goal to task.								6
III	Four times styles- advantages and limitations.								6
IV	Handle demands, schedule of events, control time.								6
V	Manage self, art of delegation and outsource								6
TOTAL								30	

UNIVERSITY OF MADRAS

B.COM. DEGREE PROGRAMME IN CORPORATE SECRETARYSHIP SYLLABUS WITH EFFECT FROM 2023-2024

CO	Course Outcomes
CO1	Understand the concept of time and goal setting
CO2	Learn to prioritize the goals
CO3	Apply various techniques of time management
CO4	Adapt the techniques of delegation and demand handling
CO5	Manage self effectively
Reference Books	
1	NagasudhaRavinuthala (2005) – The art of time management, ICFAI books, ICFAI university press
2	Robert W. Bly (2005) – 101 ways to make every second count, jaico publishing house
3	Harvard business essentials (2005)- Time ,management, Harvard business school press, boston.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.coursera.org/learn/work-smarter-not-harder
2	https://www.udemy.com/course/productivity-and-time-management/
3	https://www.udemy.com/course/time_task_management/
4	https://www.udemy.com/course/practical-time-management-nabielec/
5	https://www.udemy.com/course/do-more-stress-less/

CORPORATE ACCOUNTING

Year - II Semester -III

OBJECTIVES

- To make the students familiarize with corporate accounting procedures
- To enable the students to acquire conceptual knowledge about the preparation of the company accounts.

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

Learning Outcome:

- The students will learn the accounting procedures of corporate undertaking and their financial statement preparations.
- 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.
- They will have clarity on how debentures are issued and redeemed; also on how preference

shares are redeemed.

- Procedures involved in underwriting of shares and debentures help them to understand how the corporate companies arrange for capital from various sources.
- They will be in a position to prepare final accounts of Joint stock Companies. • When it comes to investing in shares of a company or to purchase a running business, to analyze the value of the shares/ goodwill, the Students learn various methods of valuation of shares / goodwill.
- Students also learn about the accounting methods/procedures followed by insurance companies in settling the claims and to determine the profits/gains made by these companies.

COMPANY LAW & SECRETARIAL PRACTICE

Year - II

Semester - III

Course Objectives

- To acquire knowledge at practical and procedural aspects of a company formation and e governance including digital signature and compliance requirements.

UNIT I - INCORPORATION OF COMPANY AND ROLE OF COMPANY SECRETARY

Evolution of Company law – Meaning and characteristics of a company – Stages of incorporation – e-filing – Memorandum of Association and Articles of Association – Alteration – Effects of registration – Doctrine of constructive notice – Ultra Vires and indoor management – lifting of Corporate veil. Role and importance of Company Secretary – Key Managerial Personnel – Compliance officer – Compulsory Appointment - Qualification and disqualifications – Powers, duties and responsibilities of Secretary – Resignation and removal of Company Secretary – Officer in default.

UNIT II - PROSPECTUS & SHARE CAPITAL

Prospectus – Shelf Prospectus – Red herring Prospectus – Civil & Criminal liability for misstatement in Prospectus – Statement in lieu of Prospectus - Secretarial duties in the issue of

Prospectus. Share capital – Alteration of Share capital – rights issue, Bonus issue, Private and preferential allotment – Dividend, interim dividends, warrants and mandates – Secretarial duties in the issue of share capital.

UNIT III - MEMBERS AND SHAREHOLDERS

Members – Rights and responsibilities – who can be a member – member, shareholder, contributory – difference – transfer and transmission of shares (including depository mode) – Nomination and its importance.

UNIT IV - KEY MANAGERIAL PERSONNEL AND MEETINGS

Directors – Women Director – Independent Director and Whole time Key Managerial Personnel – Director Identification Number and its significance – duties, qualification and disqualification. Board meeting, shareholder meeting, committee meeting, mandatory committee meeting – Role and composition – Powers of the board – Notice , Agenda, minutes and resolution – Secretarial duties in meetings

UNIT V - WINDING UP

Modes of Winding up - Winding up by the tribunal – Voluntary Winding up – NCLT – Special courts – Mediation and Conciliation panel.

Course outcome

- To impart students with the knowledge of fundamentals of Company Law and provisions of the Companies Act .
- To apprise the students of new concepts involving the company law regime.
- To acquaint the students with the duties and responsibilities of Key Managerial Personnel

REFERENCE BOOK:

1. Dr. B. Ravi – Company Law and Secretarial Practice (New Companies Act 2013) 2.
- N. D Kapoor – Company Law, Sultan Chand & Sons, New Delhi
3. Gaffoor & Thothadri – Company Law and Secretarial Practice, Vijay Nicole Prints, Chennai
4. V. Balachandran and M. Govindarajan – A Student Handbook on Company Law and Practice, Vijay Nicole Prints, Chennai
5. Taxman's Companies Act 2013 - Taxman Publications, New Delhi
6. Vinod Kothari – Understanding Companies Act 2013 – Jain book agency, New Delhi.
7. Mr. Srinivasan – Company Law & Secretarial Practice, Margham Publications,

Chennai

E – learning resources

- www.indianlawjournal.org
- www.icsi.edu
- www.clioindia.com

BUSINESS STATISTICS

OBJECTIVES

- To Facilitate Understanding Relevance and Need Of Statistics in Current Scenario
- To Customize the Importance of Business Statistics for the Commerce Students

UNIT-I Introduction

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

UNIT-II Measures of Central Tendency and Measures of Variation

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

UNIT-III Correlation and Regression Analysis

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

UNIT- IV Time Series

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

UNIT-V Index Numbers

Meaning and Types of Index Numbers-Problems in Construction of Index

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

OUTCOME

- ❖ The students will understand the basic concepts of statistics tools and their implementation.
- ❖ To enable the students to understand the features of Statistics and utilized in the business world.

SUGGESTED READINGS

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

ADVANCED CORPORATE ACCOUNTING

YEAR: II SEMESTER: IV

OBJECTIVES

To provide the students with an understanding of accounting procedure for corporate restructuring.

- To make the students understand the applications of Accounting Transactions in the Corporate Sector.

OUTCOME

The students will be able to understand the procedures of corporate restructuring and to prepare the various accounting statements

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.

TEXT BOOK:

1.Raj Kumar Sah - Concepts Building Approach to Corporate Accounting - CENGAGE , New Delhi. 2.Gupta, R.L. & Radhaswamy ,M., Advanced Accounts, Sulthan 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

INDIRECT TAXATION

YEAR: II SEMESTER: IV

OBJECTIVES:

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

OUTCOME:

The students will be able to understand the concepts of Indirect taxation, types and Assessment

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

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

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

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

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

Recommended Texts

1. Shilpi Sahi – Concepts Building Approaches to Goods and Services Tax (GST), & Customs Law - CENGAGE , New Delhi SUGGESTED READINGS

1. Sweta Jain GST law and practice Taxmann Publishers, July 2017 2. V.S.Daty – GST- Input Tax Credi- Taxmann Publishers, second edition August 2017

3. C.A. Anurag Pandey- Law and Practice of GST- Sumedha Publication House 2017

4. Dr.Vandana Banger- Beginners- Guide AadhayaPrakashan Publisher

SECURITIES LAWS AND MARKET OPERATIONS

YEAR: II

SEMESTER: IV

OBJECTIVES

To promote conceptual understanding and in-depth knowledge of trading in securities and its implication in financial markets.

UNIT I - Primary Market / New Issue Market Meaning – Functions of New issue market – Methods of floating new issues – Players involved in the new issue market (Merchant bankers – Underwriters – Brokers - Registrar- Lead managers & Banks) – Role of SEBI relating to the new issue market – SEBI Guidelines for disclosure & Investor Protection.

UNIT II - Secondary Market / Stock Exchange Origin & Management of stock exchanges in India – Characteristics – Functions – Members – Granting recognition to stock exchanges – Listing of securities & registration of brokers – Kinds of brokers in stock exchange – NSE – BSE – OTCEI – SEBI Guidelines relating to listing of securities.

UNIT III - Financial Instruments in New Issue & Secondary Market Treasury bills- Commercial bills- Certificate of deposits- Equity shares- Preference shares- Sweat equity shares- Debentures American Depository Receipts- Global Depository Receipts- Exchange traded funds & exchange traded notes – Mutual Funds.

UNIT IV - Mechanism of Stock Market Trading Screen based trading and internet based trading – Demat trading and role of depositories – Market Derivatives, advantages and its types – futures, hedge fund, forward, options & swaps Market indexes – SENSEX, NIFTY & CNX NIFTY

(Basics)

UNIT V - Credit Rating Agency Meaning – Functions – Credit rating in India – Credit rating agencies in India – CRISIL & CARE Practical orientation

OUTCOME

To give practical exposure to students relating to stock trading and market indexes reading of various sectors like manufacturing, pharmaceuticals, health, aviation, hospital etc.

1. Assignment
2. College on IPO Issues.

Suggested Readings

1. Dr. L. Natarajan - Securities Laws & Market Operations, Margham Pub. Chennai. 2. K.Natarajan, E.Gordon – Financial market & Services, Himalaya publishing House, Mumbai.
3. S.Gurusamy – Securities Laws & Market operations, Vijay Nichole Prints, Chennai. 4. Gupta L.C – Stock Exchange Trading in India, Society for Capital Market Research and Development, Delhi
5. MachiRaju.H.R – Working of Stock Exchange in India, New Age International. 6. Chandrate K.R; et al : Capital issue, SEBI & Listing; Bharat Publishing House 7. V.K. Bhaliya – Financial Derivatives – Risk Management, Sultan Chand Ltd, New Delhi

COST ACCOUNTING

Year/ Semester: III year / V Sem

OBJECTIVES:

Ø To gain knowledge on ascertainment of the cost of goods & services accurately on cost control.

Unit 1

Cost accounting, definition, meaning and objectives- advantages and importance- distinction between cost and financial accounting- elements of cost and preparation of cost sheets and tenders.

Unit 2

Materials – stores record- purchase records- purchase order- goods received note- Bin card
Stores ledger- inventory control- ABC Analysis- Economic ordering quantity-maximum, minimum and reordering levels- methods of pricing issues- perpetual inventory system.

Unit 3

Labour- importance of labour cost control- various methods of wage payments- calculation of wages- methods of incentives (Bonus) scheme- Recording labour time- treatment of “overtime” and “idle time”- labour turnover (LTO)

Unit 4

Overheads (factory, administration, selling and distribution)- definition and meaning of overheads- classification- apportionment of overheads- redistribution (secondary distribution)- absorption of overheads including “ Machine Hour Rate”

Unit 5

Methods of cost accounting- unit costing- job costing (excluding contract costing) - process costing- simple process accounts (excluding inter process profits and equivalent production, joint product) - operation and operating costing.

OUTCOME:

The students will understand the concepts of cost accounting, methods and its usage in decision making.

CORPORATE GOVERNANCE AND ETHICS

YEAR: III

SEMESTER: V

Objectives

- To impart knowledge on governance which ensures ethics in corporate management.
- To provide an understanding on legal enforcement for management of corporate health in the interest of shareholders & the public.

UNIT I - Corporate Governance

Corporate governance – meaning – objectives – need - importance – principles – corporate governance and organisation success. Corporate governance in India

UNIT II - Levels of Governance Structure

Corporate governance and role, responsibilities and powers - Board of Directors, Corporate Management Committee and Divisional Management Committee.

UNIT III - Corporate Governance Forums

CII code on corporate governance – features - Various Corporate Governance forums – CACG, OECD, ICGN AND NFCG.

UNIT IV - Corporate Social Responsibility

Corporate Social Responsibility – definition – nature – levels – phases and approaches, principles, Indian models – dimensions. Corporate social reporting - Objectives of Corporate Social Reporting and case studies.

UNIT V - Business Ethics

Business ethics – meaning, significance, scope – factors responsible for ethical and unethical business decisions. Unethical practices in Business – Business ethics in India – Ethics training programme.

Suggested Readings:

1. Dr. Neeru Vasishth and Dr. Namita Rajput - Corporate Governance values and ethics, Taxmann Publications Pvt Ltd, New Delhi.
2. S.Sankaran – International Business & Environment, Margham Publication, Chennai.
3. Dr.S.S. Khanka – Business Ethics and Corporate Governance, S.Chand Publication.
4. Sundar.K, Business Ethics and Value, Vijay Nichole Prints, Chennai.
5. Taxmann - Corporate Governance, Indian Institute of Corporate Affairs,
6. A.C.Fernando, K.P.Muralidharan & E.K.Satheesh – Corporate Governance, Principles, Policies and Practices, Pearson Education.

INCOME TAX LAW AND PRACTICE- I

Year/ Semester: III year / V Sem

OBJECTIVES:

1. To provide a detailed understanding of the various provisions of I.T. Act 1961.
2. To enable the students to know about the Assessment Procedures and Tax Planning

INCOME TAX LAW AND PRACTICE – I

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.

Outcome:

- The students will understand the basic concepts and various terms and definitions of Income tax, Determination of residential status and Incidence of taxation.
- The students will understand the heads of Income like Income under the head Salaries, House Property and profits and Gains of business or Profession.
- The students will understand the Types of Assessment and Tax authorities .
- This provide the student to understand the computation of the taxable income and importance of PAN

BUSINESS LAWS

Year/ Semester: III year / V Sem

OBJECTIVE:

- To highlight the Provisions of Law governing the General Contract and Special Contract. • To enable the students to understand the Legal Remedies available in the Law to the Business and other People.
- To provide knowledge in the guidelines, rules and regulations overriding the objects listed on the sale of goods act.

UNIT I:

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

UNIT II:

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

UNIT III: Performance of Contract

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

UNIT IV: Sale of Goods Act

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

UNIT V: Contemporary Issues in Business Law

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

OUTCOME:

- On the completion of the syllabus students will understand the basic provisions of Law, contract and legal remedies in the law.
- To develop a good understanding to the students about the functioning and growth of the law.

MARKETING

Year/ Semester: III year / V Sem

OBJECTIVES

1. To facilitate the students to understand the importance and the relevance of marketing in to day's Business world
2. To enable the students to understand the features of the Indian Marketing

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.

Out Come:

The Students will understand the basic concepts of Marketing, Market Segmentation, Marketing Mix and Recent trends in Marketing.

RECOMMENDED BOOKS:

1. Dawn iacobucci , Anupama Vohra – Marketing Management – CENGAGE, New Delhi.
2. William M.pride , O.C.Ferrell –Principles of marketing - CENGAGE, New Delhi.
3. Atreyee Ganguly , Joyeta Bhadury - Principles of marketing - CENGAGE, New Delhi.

REFERENCES

1. Marketing Management by Rajan Saxena
2. Marketing by William J Stanton
3. Principles of Marketing by Philip Kotler
4. Marketing Management by Still and Cundiff
5. Marketing Management by Dr. K. Nirmala Prasad and Sherlaker

MANAGEMENT ACCOUNTING

Year/ Semester: III year / VI Sem

OBJECTIVES:

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

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

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.

OUTCOME:

Understand the primary purpose of management accounting namely financial statement analysis and budgetary control.

Develop and apply budget for planning and controlling purposes.

INDUSTRIAL LAW

YEAR: III /VI SEMESTER

OBJECTIVES

- To obtain knowledge on various rules and regulations in the industries.
- To gain insight on various legal Acts passed to protect the health, safety & welfare of the employees

UNIT I - Factories act 1948

Definitions – Health – Safety – Welfare – Working Hours of Adults – Employment of Women – Employment of Young Persons – Leave with Wages.

UNIT II - Industrial Disputes Act 1947

Definitions – Authorities under the Act – Reference of Disputes – Procedures and Powers of Authorities – Strikes and Lock-outs – Lay-off & Retrenchment – Special Provisions relating to Lay-off, Retrenchment & Lock-outs

UNIT III - The Workmen Compensation Act 1923

Need for the Act – Scope & Coverage of the Act – Definitions – Employer's liability for Compensation (Section 3) including Theory of Notional Extension & Occupational Diseases –

Defences available to Employer – Amount & Distribution of Compensation – Notice & Claim – Medical Examination - Obligations & Rights of Employers & Employees - Schedules to the Act

UNIT IV - Employees State Insurance Act 1948

Objects-definitions-ESI Corporation, functions- contribution and recovery- benefits- penalties for false claims

UNIT V - Employees Provident Fund and Miscellaneous Provision Act, 1952

Objects- definition- provident fund schemes- contribution and recovery – penalties and offences

OUTCOMES

1. Students should be able to illustrate the role of trade unions in the industrial setup.
2. Enable the students to elaborate the concept of Industrial Relations.
3. Students should be able to outline the important causes and impact of industrial disputes.

INCOME TAX LAW AND PRACTICE II

YEAR: III /VI SEMESTER

OBJECTIVES:

1. To provide a detailed understanding of the various provisions of I.T. Act 1961.
2. To enable the students to know about the Assessment Procedures and Tax Planning .

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 Judgment Assessment – Income Escaping Assessment (Reassessment)- Advance Payment of Tax – Meaning and Due dates.

Outcome:

1. The students will understand the heads of Income like capital gains, Income From other sources and how to club the incomes and set off the losses with various income.
2. The students will have the awareness of Deductions under section 80C to 80U and Computing tax liability of individuals.
3. This provide the student to understand the computation of the taxable income and importance of PAN

ENTREPRENEURIAL DEVELOPMENT

YEAR : III & SEM: 6

OBJECTIVES:

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

UNIT I: Entrepreneurship

Entrepreneur : Meaning of entrepreneurship – Types of Entrepreneurship – Traits of entrepreneurship – Factors promoting entrepreneurship- Barriers to entrepreneurship- the entrepreneurial culture- Stages in entrepreneurial process – Women entrepreneurship and economic development- SHG.

UNIT II: Developing Successful Business Ideas

Recognizing opportunities – trend analysis – generating ideas – Brainstorming, Focus Groups, Surveys, Customer advisory boards, Day in the life research – Encouraging focal point for ideas and creativity at a firm level-Protecting ideas from being lost or stolen – Patents and IPR.

UNIT III: Opportunity Identification and Evaluation

Opportunity identification and product/service selection – Generation and screening of the project ideas – Market analysis, Technical analysis, Cost benefit analysis and network analysis- Project formulation – Assessment of project feasibility- Dealing with basic and initial problems of setting up of Enterprises.

UNIT IV: Business Planning Process

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

UNIT V: Funding

Sources of Finance- Venture capital- Venture capital process- Business angles- Commercial banks- Government Grants and Schemes.

OUTCOME

On completion of syllabus students will understand the basic concepts of entrepreneurship and business opportunities to familiar with knowledge about business and project reports for starting a new venture on a team basis.

TEXT BOOKS:

1. Reddy, Entrepreneurship: Text & Cases - Cengage, New Delhi.
2. Kuratko/rao, Entrepreneurship: a south asian perspective.- Cengage, NewDelhi.
3. Leach/Melicher, Entrepreneurial Finance – Cengage. , New Delhi.
4. K.Sundar – Entrepreneurship Development – Vijay Nicole Imprints privateLimited 5. Khanka S.S., Entrepreneurial Development, S.Chand & Co. Ltd., NewDelhi, 2001. 6. Sangeeta Sharma, Entrepreneurship Development, PHI Learning Pvt. Ltd.,2016.

REFERENCE BOOKS:

1. Barringer, B., Entrepreneurship: Successfully Launching New Ventures, 3rdEdition, Pearson, 2011.
2. Bessant, J., and Tidd, J., Innovation and Entrepreneurship, 2nd Edition, JohnWiley &Sons, 2011.
3. Desai, V., Small Scale Industries and Entrepreneurship, Himalaya PublishingHouse, 2011.

UNIVERSITY OF MADRAS
B.Com. DEGREE COURSE IN CORPORATE SECRETARYSHIP
SYLLABUS WITH EFFECT FROM 2020-2021

BCS-DSE02

ELECTIVE-II: INSTITUTIONAL TRAINING

Inst.Hrs : 6
Credits : 5

YEAR: III
SEMESTER: VI

Learning outcomes

1. To bridge the gap between theory & practice and stimulate trainee's desire to face the challenges and problems in a corporate environment.
2. To get an overview of the practical aspects of company secretaryship.

Supervised Institutional Training shall be an integral part of B.Com (Corporate Secretaryship) Degree Course. It is a sort of job testing programme designed to bridge the gap between theory & practice and create a natural interest in the practical aspects of the Company Secretaryship so as to stimulate trainee's desire to face its challenges and problems.

The training should be given under the joint supervision and guidance of the Training Officer of the Organisation/Institution and Faculty member of Corporate Secretaryship of the college. The details of the training given and the assessment of each student in that regard should be fully documented.

The duration of the training shall be for a period of 30 days. The training shall broadly relate to

- (a) Office Management
- (b) Secretarial Practice.

The training relating to Office Management may be designed to acquaint the trainees with:

1. Company's activities, organization structure, departments and authority relationship.
2. Study of layout, working conditions, office maintenance, safety and sanitary conditions.
3. Study of the Secretarial service, communication, equipment, postal and mailing services and equipments.
4. Acquaintance with office machines and equipment and accounting machines.
5. Acquaintance with filing department, sales, purchases, sales accounts, salary, administration and personnel departments.

UNIVERSITY OF MADRAS
B.Com. DEGREE COURSE IN CORPORATE SECRETARYSHIP
SYLLABUS WITH EFFECT FROM 2020-2021

The training pertaining to Secretarial Practice shall be on all aspects of the functions of a corporate secretary.

The following types of organizations may be selected for the training:

1. Public Limited Companies (Both Industrial and Commercial).
2. Statutory bodies, Public Enterprises and Public Utilities like L.I.C., Electricity Board, Housing Board and Chambers of Commerce, Cooperative Societies and Banks.
3. Office Equipment Marketing Organizations.
4. Office of a Practicing Chartered Accountant, Cost Accountant or Company Secretary.

NOTE:

The report must be submitted by the candidate, under the guidance of the faculty members of the respective colleges. The training officers of the concerned organisation/institution are requested to provide the necessary documents, information and impart knowledge to the candidate in order to complete the project.

The Report shall include information about the profile of the company, products, projects, milestones, organisation structure, details of departments, and analysis of financial performance. The report shall be around 50 typed pages, excluding tables, figures, bibliographies and appendices. The department of the respective college shall evaluate the report for 100 marks and conduct Viva-Voce (both by internal and external examiners). The marks shall be sent to the University as per the procedure. A candidate failing to secure the minimum for a pass (40%) shall be required to resubmit this report to the department and the marks after valuation shall be forwarded to the University before the commencement of the examination.

The external examiner in consultation with internal examiner should conduct Viva-Voce and evaluate the report.

ANNA ADARSH COLLEGE FOR WOMEN
DEPARTMENT OF CORPORATE SECRETARYSHIP, SHIFT II
UG 2023- 2024

INTERNAL ASSESSMENT MARKS DISTRIBUTION

	CIA - I	CIA - II	ASSIGNMENT & SEMINAR	ATTENDANCE	TOTAL
MARKS	5	5	10	5	25

G. Prasad *R. Ranthi*



PRINCIPAL
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ANNA NAGAR, CHENNAI - 600 040

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

DEPARTMENT STAFF MEMBERS

2023 - 2024

S.NO.	NAME & QUALIFICATON	DESIGNATION	EXPERIENCE	SPECIALIZATION
1	DR.G.ANITHA M.Com., CA(Inter), M.Phil., MBA., Ph.D.	HEAD	18 years	Accounting & Finance
2	DR.M.CHITHRA M.Com., M.Phil., NET.,Ph.D.	ASSISTANT PROFESSOR	10 years	Human Resource
3	DR.N.MAHESWARI M.Com., M.Phil., Ph.D.	ASSISTANT PROFESSOR	7 years	Human Resource
4	DR.ANURADHA.B M.Com., CS, M.Phil., MBA., TNSET, Ph.D.	ASSISTANT PROFESSOR	6 months	Law & Accounts
\ 5	Ms. M.S.ASMA FATHIMA M.Com., M.Phil.	ASSISTANT PROFESSOR	-	Banking

PROGRAM OUTCOMES

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

PROGRAM SPECIFIC OUTCOMES

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

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

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

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

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



University of Madras

Chepauk, Chennai 600 005

[Est.1857, State University, NAAC 'A' Grade, CGPA 3.32, NIRF2019 Rank: 20]

website: www.unom.ac.in, Tel.:044-25399561

Undergraduate Programme in Commerce

Curriculum and Syllabus for

B.Com. (Hons.)

(With effect from the Academic Year 2023-24)

JUNE 2023

Note: The Board of Studies in Commerce (UG) designed the syllabus as per Common Model Syllabus provided by TANSCHÉ based on Learning Outcome based Curriculum Framework (LOCF) as prescribed by the UGC.

B.COM HONOURS

PROGRAMME OBJECTIVE:

The courses of this programme have been designed to promote understanding of the issues confronting the business world and the economy as a whole. The Programme will help to understand various systems, policy framework and strategies needed to administer the rapid changes in an organization's globally oriented environment like equipping students with an understanding of the financial system, its constituents, the principles on which it operates, inter-linkages and regulatory concerns apart from exposure of different functional domains of management **through case studies and projects as part of their curriculum.**

B.Com. (Hons.) programme is designed to enable and empower students to acquire knowledge, skills and abilities to analyse and synthesize the contemporary realities pertaining to the domain of business. This course not only provides for maintaining and sustaining existing businesses in the face of violent winds of change and competition but also a desperately needed perspective of sustainable growth. This programme aims at instilling conceptual understanding to equip students to deal with business realities of today and prepares them to drive and face the challenges of tomorrow.

LEARNING OUTCOMES – BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME	
Programme :	B.COM HONOURS
Programme Code :	
Duration :	3 Years (UG)
Programme Outcomes : (These are mere guidelines. Faculty can create POs based on their curriculum or adopt from UGC or University for their Programme)	PO1 : Disciplinary knowledge : Capable of demonstrating comprehensive knowledge and understanding of one or more Disciplines that form a part of an Undergraduate Programme of Study PO2 : Communication Skills : Ability to express thoughts and ideas effectively in writing and orally; Communicative with others using appropriate media: confidently share one's views and express herself / himself; demonstrate the ability to listen carefully, read and write analytically and present complex information in a clear and concise manner to different groups. PO3 : Critical Thinking : Capability to apply analytic thought to the body of knowledge ; analyse and evaluate evidence , arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development. PO4 : Problem Solving : Capacity to extrapolate from what one has learnt and apply their competencies to solve different kinds of

	<p>non- familiar problems, rather than replicate curriculum content knowledge; and apply one’s learning to real life situations.</p> <p>PO5 : Analytical Reasoning : Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyse and synthesize data from the variety of sources; draw valid conclusion and support them with evidence and examples and addressing opposing viewpoints.</p> <p>PO6 : Research- related skill : A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating, Ability to recognise cause and effect relationships, define problems, formulate hypothesis , analyse and interpret and draw conclusions from data, establish hypothesis, predict cause and effect relationships, execute and report the results of an experiment or investigation.</p> <p>PO7 : Co-operation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of the team.</p>
<p>Programme Specific Outcomes : (These are mere guidelines. Faculty can create POs based on their curriculum or adopt from UGC or University for their Programme)</p>	<p>PSO1 – Placement : To prepare the students who will demonstrate respectful engagement with others ideas, behaviours, beliefs and apply diverse frames of reference to decisions and action. Further the students are encouraged with add-on value based and job oriented courses which ensure them to sustain in the organisation level.</p> <p>PSO2 – Contribution to Business World: Apply theoretical concepts to business practices to produce employable, ethical, and innovative professionals to sustain in the dynamic business world.</p> <p>PSO3 – Contribution to the Society : To contribute to the development of the society by collaborating with stakeholders for mutual benefit. Become acquainted with commercial knowledge and soft skill to react in the most appropriate way when faced with challenges in the society.</p> <p>PSO4- Self learning- Experiment the theoretical concepts in practice through case studies and internships</p>

B.COM – HONOURS

Part	Course Code	Title of the Course	Credits	Hours
FIRST YEAR				
FIRST SEMESTER				
Part I	----	Language I	3	6
Part II	100L1Z	English I	3	6
Part III	149C1A	Core Paper I – Financial Accounting I	5	5
	149C1B	Core Paper II - Principles of Management	5	5
	149C1C	Internship (2 weeks)	2	-
	149E1A	Elective I – E-Commerce	3	4
	149E1B	Elective I - Indian Economic Development		
	149E1C	Elective I - Business Economics		
Part IV	149S1A	SEC – 1 MS Office for Commerce *	2	2
	100L1L	Basic Tamil-I (Other Language Students) *		
	100L1M	Advanced Tamil-I (Other Language Students) *		
	149B1A	Foundation Course FC Professional Ethics	2	2
TOTAL			25	30
<p>* PART-IV: SEC-1 / Basic Tamil / Advanced Tamil (Any one)</p> <p>1. Students who have studied Tamil upto XII STD and also have taken Tamil in Part I shall take SEC-I.</p> <p>2. Students who have not studied Tamil upto XII STD and have taken any Language other than Tamil in Part-I shall take Basic Tamil comprising of Two Courses (level will be at 6th Std.).</p> <p>3. Students who have studied Tamil upto XII STD and have taken any Language other than Tamil in Part-I shall take Advanced Tamil comprising of Two Courses.</p>				
SECOND SEMESTER				
Part I	----	Language II	3	6
Part II	100L2Z	English II	3	6
Part III	149C2A	Core Paper III – Financial Accounting II	5	5
	149C2B	Core Paper IV- Business Law	5	5
	149C2C	Internship (4 weeks)	4	-
	149E2A	Elective II - Business Environment	3	4
	149E2B	Elective II - Banking and Insurance		
	149E2C	Elective II –International Economics		
Part IV	149S2A	SEC – 2 - Accounting using MS Excel *	2	2
	100L2L	Basic Tamil-II (Other Language Students) *		
	100L2M	Advanced Tamil-II (Other Language Students) *		
	149S2B	SEC – 3 - Retail Management	2	2
TOTAL			27	30

SEMESTER III

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

Non – major Elective Papers

Any one of the following:

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

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

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

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

SEMESTER IV

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

SEMESTER V

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART III	Core Paper XXI: Cost Accounting	6	4	25	75	100
	Core PaperXXII: Logistics and Supply Chain Management	4	4	25	75	100
	Core PaperXXIII: Income Tax Law & Practice – I	5	4	25	75	100
	Core Paper XXIV : Financial Management	5	4	25	75	100
	Core Paper XXV: Practical Auditing	4	4	25	75	100
	Core Paper XXVI Research Methodology	5	4			
	Value Education	1	1			
	Internship-(Two Weeks)		2			

SEMESTER VI

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART III	Core-Paper XVII: Accounting For Decision Making	6	4	25	75	100
	Core Paper VIII: . Human Resource Management	5	4	25	75	100
	Core Paper XIX: Security Analysis and Portfolio Management	6	4	25	75	100
	Core Paper XIX: Income Tax Law & Practice – II	6	4	25	75	100
	Core Paper XXX: Indirect Taxation	6	4	25	75	100
	Project & VIVA VOCE		8			
	Extenson Activities	1	1			

சென்னைப் பல்கலைக்கழகம்
University of Madras

Part-I

பொதுத் தமிழ் - பாடத்திட்டம்

General Tamil - Syllabus

4 பருவங்கள் (முதல் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பொதுத்தமிழ்-1

தமிழ் இலக்கிய வரலாறு -1

முதலாம் ஆண்டு - முதற் பருவம்

Course Code	Course Name	category	L	T	P	S	Credits	Ins.Hrs	CIA	Externa	Total
100L1AU	பொதுத்தமிழ் -1 தமிழ் இலக்கிய வரலாறு -1	Supportive	Y	-	-	-	3	6	25	75	100
Pre-Requisite		பன்னிரெண்டாம் வகுப்பில் தமிழை ஒரு பாடமாகப் பயின்றிருக்க வேண்டும்							SV 2023		
Learning Objectives											
<ul style="list-style-type: none"> முதலாமாண்டுப் பட்ட வகுப்பு மாணவர்களுக்குத் தமிழ் மொழி இலக்கியங்களை அறிமுகம் செய்தல் தமிழ் இலக்கியப் போக்குகளையும், இலக்கணங்களையும் மாணவர் அறியுமாறு செய்து அவர்களின் படைப்பாற்றலைத் தூண்டுதல் தமிழ் இலக்கியம் சார்ந்த போட்டித் தேர்வுகளுக்கு ஏற்ப கற்பித்தல் நடைமுறைகளை மேற்கொள்ளுதல் 											
Expected Course Outcomes											
On the Successful completion of the Course, Students will be able to											
இப்பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்											
CO 1	சங்க இலக்கியத்தில் காணப்பெறும் வாழ்வியல் சிந்தனைகளை அறிந்து கொள்வர்										K4
CO 2	அற இலக்கியம் மற்றும் தமிழ் காப்பியங்களின்வழி வாழ்வியல் சிந்தனையைப் பெறுவர்										K5, K6
CO 3	பக்தி இலக்கியங்களைக் கற்பதன் மூலம் பக்தி நெறியினையும், பகுத்தறிவு இலக்கியங்களைக் கற்பதன் வழி நல்லிணக்கத்தையும் தெரிந்து பின்பற்றுவர்										K3
CO 4	மொழியறிவோடு சிந்தனைத்திறனைப் பெறுவர்										K3
CO 5	மொழிப்பயிற்சிக்குத் தேவையான இலக்கணங்களைக் கற்பர்.										K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
அலகு-1	தமிழ் இலக்கிய, இலக்கண வரலாறு அறிமுகம்.										
<p>1. இலக்கணம்;</p> <p>அ.தொல்காப்பியம், இறையனார் களவியல் உரை, நம்பியகப் பொருள், புறப்பொருள் வெண்பா மாலை, நன்னூல், தண்டியலங்காரம், யாப்பருங்கலக்காரிகை- நூல்கள்</p> <p>ஆ.மொழிப் பயிற்சி- ஒற்றுப்பிழை தவிர்த்தல்</p>											

- வல்லினம் மிகும் இடங்கள்
- வல்லினம் மிகா இடங்கள்
- ஈரொற்று வரும் இடங்கள்
- ஒரு, ஓர் வரும் இடங்கள்
- அது, அஃது வரும் இடங்கள்
- தான், தாம் வரும் இடங்கள்

பயிற்சி : வல்லினம் மிகும் இடங்கள், மிகா இடங்கள் தவறாக வரும்வகையில் ஒரு பத்தி கொடுத்து ஒற்றுப் பிழை திருத்தி எழுதச் செய்தல்.

2. சங்க இலக்கியம் - எட்டுத்தொகை, பத்துப்பாட்டு

3. அற இலக்கியம்-பதினெண்கீழ்கணக்கு நூல்கள்

4. காப்பிய இலக்கியம் - ஐம்பெருங் காப்பியங்கள், ஐஞ்சிறு காப்பியங்கள், சமயக் காப்பியங்கள்

5. பக்தி இலக்கியமும் (பன்னிரு திருமுறைகள், நாலாயிர திவ்வியப் பிரபந்தம் -- பகுத்தறிவு

இலக்கியமும் (சித்தர் இலக்கியங்கள், புலவர் குழந்தையின் இராவண காவியம்)

அலகு-2

சங்க இலக்கியம்

எட்டுத்தொகை ;எ

1. நற்றிணை-முதல் பாடல் -நின்ற சொல்லர்

2. குறுந்தொகை 3 ஆம் பாடல் -நிலத்தினும் பெரிதே

3. ஐங்குறுநூறு -நெல் பல பொலிக! பொன் பெரிது சிறக்க!' (முதல் பாடல்)-வேட்கைப் பத்து

4. கலித்தொகை- 51 - சுடர்த்தொடிக் கேளாய் -குறிஞ்சிக் கலி

5. புறநானூறு -189 தெண்கடல் வளாகம் பொதுமையின்றி, நாடா கொன்றோ -187

பத்துப்பாட்டு;

1. முல்லைப்பாட்டு (முழுவதும்)

அலகு-3

அற இலக்கியம்

1.திருக்குறள் -அறன் வலியறுத்தல் அதிகாரம்

2.நாலடியார்-பாடல்: 131 (குஞ்சியழகும்)

3.நான்மணிக்கடிகை-நிலத்துக்கு அணியென்ப

4.பழமொழி நானூறு- தம் நடை நோக்கார்

5.இனியவை நாற்பது- 37. இளமையை மூப்பு என்று

அலகு-4

காப்பிய இலக்கியம்

1. சிலப்பதிகாரம் - வழக்குரைகாதை

2. மணிமேகலை- பாத்திரம் பெற்ற காதை

3. பெரியபுராணம் - பூசலார் நாயனார்புராணம்

4. கம்பராமாயணம்- சூகப் படலம்
5. சீறாப்புராணம் – மானுக்குப் பிணை நின்ற படலம்
6. இயேசு காவியம் -ஊதாரிப்பிள்ளை

அலகு-5 பக்தி இலக்கியமும், பகுத்தறிவு இலக்கியமும்

பக்தி இலக்கியம்;

1. திருநாவுக்கரசர் தேவாரம் - நாமார்க்கும் குடியல்லேம் எனத் தொடங்கும் பாடல் மட்டும்
2. மாணிக்கவாசகர் திருவாசகம் - நமச்சிவாய வாஅழக நாதன்தாள் வாழ்க முதல் சிரம்குவிவார் ஓங்குவிக்கும் சீரோன் கழல் வெல்க வரை
3. பொய்கையாழ்வார்-வையந் தகளியா வார்கடலே
4. பூதத்தாழ்வார்-அன்பே தகளியா
5. பேயாழ்வார்-திருக்கண்டேன் பொன்மேனி கண்டேன்
6. ஆண்டாள் – திருப்பாவை மார்கழித் திங்கள் (முதல் பாடல்)

பகுத்தறிவு இலக்கியம்;

- திருமூலர் – திருமந்திரம் (270,271, 274, 275 285)
- பட்டினத்தார் -திருவிடை மருதூர் (காடே திரிந்து – எனத் தொடங்கும் பாடல் பா.எண் ;.279, 280)
- கடுவெளி சித்தர் - பாபஞ்செய் யாதிரு மனமே (பாடல் முழுவதும்)
- இராவண காவியம் – தாய்மொழிப் படலம் - 18. ஏடுகை யில்லா ரில்லை முதல் - 22. செந்தமிழ் வளர்த்தார். வரை

Text books

- .

Reference Books

- மு. வரதராசன், தமிழ் இலக்கிய வரலாறு, சாகித்ய அக்காதெமி, புதுடெல்லி.
- மது. ச. விமலானந்தன், தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை.
- தமிழண்ணல், புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை.
- தமிழ் இலக்கிய வரலாறு –முனைவர்.சிற்பி பாலசுப்ரமணியம், முனைவர்.சொ.சேதுபதி
- புதிய தமிழ் இலக்கிய வரலாறு– முனைவர்.சிற்பி பாலசுப்ரமணியம்,நீல.பத்மநாபன்
- தமிழ் இலக்கிய வரலாறு - டாக்டர்.அ.கா.பெருமாள்
- தமிழ் இலக்கிய வரலாறு –முனைவர். ப.ச.ஏசுதாசன்
- தமிழ் இலக்கிய வரலாறு – ஐ. குமார்
- வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு–பாக்கியமேரி
- தமிழ் பயிற்றும் முறை, பேராசிரியர் ந. சுப்புரெட்டியார் - மணிவாசகர் பதிப்பகம், சிதம்பரம்

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

Web Sources

- <https://www.chennailibrary.com/>
- <https://www.sirukathaigal.com>
- <https://www.tamilvirtualuniversity.org>
- <https://www.noolulagam.com>
- <https://www.katuraitamilblogspot.com>

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2	1.
CLO1	3	2	3	3	3	2	2	2	3	2	3	2	
CLO2	3	3	2	2	2	3	2	3	3	2	2	2	
CLO3	3	2	3	3	2	2	2	3	2	3	3	2	
CLO4		3	3	2	2	2	3	2	3	2	3	3	
CLO5	3	3	2	2	2	3	3	2	2	2	3	3	

Strong -3,Medium-2,Low-1

UNIVERSITY OF MADRAS

FOUNDATION COURSE: HINDI

EXISTING SYLLABUS (22-23) FOLLOWED FOR THE ACADEMIC YEAR 2023-2024

100L1D

FOUNDATION COURSE: PART-I HINDI PAPER-I

Inst.Hrs. : 6

Credits : 3

Year : I

Semester : I

Programme:	U.G. – FOUNDATION COURSE – PART-I HINDI	
Programme Code:	BFC-LH22	
Programme Outcomes:	<ol style="list-style-type: none">1. Identify the literary trends, prose forms and nature of functional Hindi and its applications2. Understand the roll of literature and importance of Functional Hindi3. Obtain the practical knowledge of critical study of Literature, thinking, writing and expressional skills.4. Obtain official noting, drafting and Business and personal, semi official letter writing methods and techniques5. Employ the evaluating, summerising and differentiate contextual meanings.	
Programme Specific Outcomes:	<ol style="list-style-type: none">1. Basic knowledge for higher studies2. Obtain Basic professional skills i.e. business and official Correspondence and applications3. Language application and writing skills4. Basic idea of evaluation critical and analytical study of literature.5. Develops ideas of creative thinking and writing	
Course Objectives	1. Identify the theme and aims of prose lessons and functional Hindi	K1
	2. Understand and summarise the theme	K2
	3. Explain the ideology of literary works and writers	K3
	4. Interpret the contextual meaning and differentiation	K4
	5. Evaluate on the basis of elements, features and trends of prose	K5
	6. Conceive the knowledge of literary themes and practice of functional Hindi	K6
Title of the Course:	PAPER – I - PROSE, FUNCTIONAL HINDI & LETTER WRITING	
Pre-requisites, if any:	Basic Knowledge of Hindi Prose forms and prose writers	
UNITS		
I	<ol style="list-style-type: none">1. Sabhyata ka Rahasya2. Personal Applications3. Leave Letters4. Introduction to office procedures5. Official letter6. Demi Official Letter	

UNIVERSITY OF MADRAS

FOUNDATION COURSE: HINDI

EXISTING SYLLABUS (22-23) FOLLOWED FOR THE ACADEMIC YEAR 2023-2024

II	<ol style="list-style-type: none">1. Mitrata2. Letter to the Editor3. Opening an A/C4. Demi Official Letter5. Office Order6. Administrative Terminology English to Hindi (30 Words)
III	<ol style="list-style-type: none">1. Yuvavon Se2. Application for Withdrawal3. Circular4. Memo5. Enquiry6. Administrative Terminology Hindi to English (30 Words)
IV	<ol style="list-style-type: none">1. Paramanu Oorja evam Khadya Padarth Sanrakshan2. Transfer of an A/C3. Missing of Pass Book / Cheque Leaf4. Official Memo5. Resolution and Notice6. Administrative Terminology English to Hindi (30 Words)
V	<ol style="list-style-type: none">1. Yougyata aur Vyavasay ka Chunav2. Complaints3. Ordering for Books4. Notification5. Official Noting Hindi to English (25 Phrases)6. Official Noting English to Hindi (25 Phrases)
Course Outcomes	<ol style="list-style-type: none">1. Explains the nature, features, elements of prose forms and Functional Hindi2. Understand the theme, aim of lessons and obtain application skills.3. Evaluate the thought, ideology, expressional and artistic skills of writers.4. Obtain skills of critical analysis of Literary forms and drafting skills of personal letters, business letters, noting and drafting skills5. Learn to Employ the obtained skills in enriching the bright future.
Reading List (Print and Online)	<ol style="list-style-type: none">1. Sarkari karyalayon mein Hindi ka Prayog, Written by Gopinath Srivatav, Lokbharati Prakashan, 15,A, Gandhi Mrag, Allabad – 12. Hi.wikipedia.org/wiki.आधुनिक_हिन्दी_गद्य_का_इतिहास3. https://www.infosrf.com/blog-single.php?MnBv=494
Recommended Texts	<ul style="list-style-type: none">• HINDI GADHYA MALA Ed. by Dr. Syed Rahamathulla, Poornima Prakashan 4/7-B, Begum III Street, Royapettah, Chennai – 14.• Karyalayeen Tippaniya :Kendriya Hindi Sansthan, Agra• Prayojan Moolak Hindi : Dr. Syed Rahamathulla, Poornima Prakashan, 4/7, Begum III Street, Royapettah, Chennai – 14

UNIVERSITY OF MADRAS

FOUNDATION COURSE: HINDI

EXISTING SYLLABUS (22-23) FOLLOWED FOR THE ACADEMIC YEAR 2023-2024

Method of Evaluation:

Internal Assessment	End Semester Examination	Total	Grade
25	75	100	

	POS1	POS 2	POS 3	POS 4	POS 5
CO 1	S	S	M	S	M
CO 2	S	S	S	S	S
CO 3	S	S	S	S	S
CO 4	S	S	S	S	S
CO 5	S	S	S	S	S

UNIVERSITY OF MADRAS

FOUNDATION COURSE: FRENCH

SYLLABUS WITH EFFECT FROM 2023-2024

UG & 5 Year PG Integrated - SEMESTER – I

Foundation Course in French: Prescribed Text and Grammar-I

Course Outcomes	<ol style="list-style-type: none"> 1. Introduce oneself and talk about one's likes and dislikes 2. Invite someone, to accept or deny an invitation 3. Making purchases at the market 4. Recall and remember the usage of grammatical tenses in constructing sentences in a dialogue. 5. Apply the learnt grammar rules in practice exercises to improve their understanding 		
Course	Foundation Course in French	Course Code	100L1C
Title of the Course:	Prescribed Text and Grammar-I		
Credits:	3		
Pre-requisites, if any:	---		
Course Objectives	Identify the basic French sentence structure		K1
	Define and describe the various grammatical tenses and use them to communicate in French		K2
	Examine the various documents presented and discuss and reply to the questions asked on it		K2 and K3
	Analyze and interpret expressions used to convey the cause, the effect, the purpose, and the opposition in French		K4
	Evaluate the grammatical nature present in passages		K5
Units			
I	Unité 1: Salut ! Unité 2: Enchanté!		
II	Unité 3: J'adore !		
III	Unité 4: Tu veux bien ?		
IV	Unité 5: On se voit quand ?		
V	Unité 6: Bonne idée !		
Prescribed Text	Régine Mérieux & Yves Loiseau, Units 1-6 of <i>Latitudes 1</i> (A1 /A2), méthode de français, Didier, 2017 (Indian Edition)		

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	M	L	S	M	L	S	S	S	M	S	M
CO2	S	M	M	L	M	M	L	S	S	S	S	S	M
CO3	M	S	S	M	M	M	L	S	M	M	M	S	M
CO4	S	M	M	L	S	M	L	S	S	S	M	S	M
CO5	S	M	M	L	M	M	L	S	S	S	S	S	M

S-Strong M-Medium L-Low

UNIVERSITY OF MADRAS
FOUNDATION COURSE: FRENCH
SYLLABUS WITH EFFECT FROM 2023-2024

SEMESTER I

Title of the Paper : Prescribed Text and Grammar-I

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

Questions not to be asked from the Autoévaluation and Préparation au DELF

Paper setters are to strictly adhere to the syllabus and ask questions only from the pages included in the syllabus. Questions should cover the entire syllabus.

QUESTION PAPER PATTERN

Time : 3 Hours

Maximum Marks : 75

Section A (10 x 2 = 20 Marks)

Answer any TEN questions

15 questions to be asked on cultural / civilisational aspects found in the prescribed textbook

Section B (5 x 5 = 25 Marks)

Answer any FIVE questions

8 Grammar exercises to be given from the prescribed textbook

Section C (3 x 10 = 30 Marks)

Answer any THREE

3 must be answered out of 5 topics (1 dialogue writing, 1 letter /email writing, 1 composition, 1 comprehension, 1 translation)

UNIVERSITY OF MADRAS

FOUNDATION COURSE: ENGLISH
SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR - SEMESTER I PAPER II –GENERAL ENGLISH

Subject Code	Category	L	T	P	S	Credits	Inst. Hours	Marks		
								CIA	External	Total
100L1ZU	Part II	Y	Y	-	-	3	6	25	75	100
Learning Objectives										
LO1	To enable learners to acquire self awareness and positive thinking required in various life situations.									
LO2	To help them acquire the attribute of empathy									
LO3	To assist them in acquiring creative and critical thinking abilities									
LO4	To enable them to learn the basic grammar									
LO5	To assist them in developing LSRW skills									
Unit No.	Unit Title & Text							No. of Periods for the Unit		
I	SELF-AWARENESS(WHO)&POSITIVE THINKING(UNICEF) Life Story 1.1 Chapter 1 from Malala Yousafzai, I am Malala 1.2 An Autobiography or The Story of My Experiments with Truth (Chapters 1, 2 & 3) M.K.Gandhi Poem 1.3 Where the Mind is Without Fear – Gitanjali 35 – Rabindranath Tagore 1.4 Love Cycle – Chinua Achebe							20		
II	EMPATHY Poem 2.1 Nine Gold Medals – David Roth 2.2 Alice Fell or poverty – William Wordsworth Short Story 2.3 The School for Sympathy – E.V. Lucas 2.4 Barn Burning – William Faulkner							20		
III	CRITICAL & CREATIVE THINKING Poem 3.1 The Things That Haven't Been Done Before – Edgar Guest 3.2 Stopping by the Woods on a Snowy Evening – Robert Frost							20		

UNIVERSITY OF MADRAS

FOUNDATION COURSE: ENGLISH SYLLABUS WITH EFFECT FROM 2023-2024

	Readers Theatre 3.3 The Magic Brocade – A Tale of China 3.4 Stories on Stage – Aaron Shepard (Three Sideway Stories from Wayside School” by Louis Sachar)	
IV	Part of Speech 4.1 Articles 4.2 Noun 4.3 Pronoun 4.4 Verb 4.5 Adverb 4.6 Adjective 4.7 Preposition	15
V	Paragraph and Essay Writing 5.1 Descriptive 5.2 Expository 5.3 Persuasive 5.4 Narrative Reading Comprehension	15
Course Outcomes		
Course Outcomes	On completion of this course, students will:	
CO1	Acquire self awareness and positive thinking required in various life situations	PO1,PO7
CO2	Acquire the attribute of empathy.	PO1,PO2,PO10
CO3	Acquire creative and critical thinking abilities.	PO4,PO6,PO9
CO4	Learn basic grammar	PO4,PO5,PO6
CO5	Development and integrate the use of four language skills i.e., listening, speaking, reading and writing.	PO3,PO8
Text books (Latest Editions)		
1.	Malala Yousafzai. I am Malala, Little, Brown and Company, 2013.	
2.	M.K. Gandhi. An Autobiography or The Story of My Experiments with Truth (Chapter – I), Rupa Publications, 2011.	
3.	Rabindranath Tagore. "Gitanjali 35" from Gitanjali (Song Offerings): A Collection of Prose Translations Made by the Author from the Original Bengali. MacMillan, 1913.	
4.	N.Krishnasamy. Modern English: A Book of Grammar, Usage and Composition Macmillan, 1975.	
5.	Aaron Shepard. Stories on Stage, Shepard Publications, 2017.	
6.	J.C. Nesfield. English Grammar Composition and Usage, Macmillan, 2019.	

UNIVERSITY OF MADRAS

FOUNDATION COURSE: ENGLISH
SYLLABUS WITH EFFECT FROM 2023-2024

Web Resources	
1	Malala Yousafzai. I am Malala (Chapter 1) https://archive.org/details/i-am-malala
2	M.K Gandhi. An Autobiography or The Story of My Experiments with Truth(Chapter-1)- Rupa Publication, 2011 https://www.indiastudychannel.com/resources/146521-Book-Review-An-Autobiography-or-The-story-of-my-experiments-with-Truth.aspx
3	Rabindranath Tagore. "Gitanjali 35" from Gitanjali (Song Offerings) https://www.poetryfoundation.org/poems/45668/gitanjali-35
4	Aaron Shepard.Stories on Stage, Shepard Publications, 2017 https://amzn.eu/d/9rVzINv
5	J C Nesfield. Manual of English Grammar and Composition. https://archive.org/details/in.ernet.dli.2015.44179

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3	3	2	3	2
CO2	2	3	3	3	2	3	3	2	2	2
CO3	3	3	3	2	3	3	3	2	3	2
CO4	3	3	3	3	3	3	3	2	2	2
CO5	3	2	3	3	3	3	3	2	2	3

Mapping with Programme Specific Outcomes:

CO /PO	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3
CO2	3	3	3	3
CO3	3	3	3	3
CO4	3	3	3	3
CO5	3	3	3	3
Weightage	15	15	15	15
Weighted percentage of Course Contribution to POS	3.0	3.0	3.0	3.0

3 – Strong, 2 – Medium, 1 - Low

UNIVERSITY OF MADRAS
B.COM. (HONS.) DEGREE PROGRAMME
 SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – I
CORE – I: FINANCIAL ACCOUNTING I

Subject Code	Subject Name	Category	L	T	P	S	Credits	Inst. Hours	Marks		
									CIA	External	Total
149C1A	Financial Accounting I	Core I	5				5	5	25	75	100
Learning Objectives											
LO1	To understand the basic accounting concepts and standards.										
LO2	To know the basis for calculating business profits.										
LO3	To familiarize with the accounting treatment of depreciation.										
LO4	To learn the methods of calculating profit for single entry system.										
LO5	To gain knowledge on the accounting treatment of insurance claims.										
Prerequisites: Should have studied Accountancy in XII Std											
Unit	Contents										No. of Hours
I	Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation.										14
II	Final Accounts (CASE STUDY) Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments										17
III	Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate										15
IV	Accounting from Incomplete Records – Single Entry System Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.										14
V	Royalty and Insurance Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)										15
	Total										75

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THEORY 20% & PROBLEM 80%	
CO	Course Outcomes
CO1	Remember the concept of rectification of errors and Bank reconciliation statements
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO3	Analyse the various methods of providing depreciation
CO4	Evaluate the methods of calculation of profit
CO5	Determine the royalty accounting treatment
Textbooks	
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2.	S.N. Maheswari, Financial Accounting, Vikas Publications, Noida.
3.	Shukla Grewal and Gupta, "Advanced Accounts", volume 1, S.Chand and Sons, New Delhi.
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5.	R.L.Gupta and V.K.Gupta, "Financial Accounting", Sultan Chand, New Delhi.
1.	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2.	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3.	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

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 SYLLABUS WITH EFFECT FROM 2023-2024

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4
CO1	3	2	3	3	2	3	2	2	3	2	2	3
CO2	3	3	3	3	3	3	3	3	3	3	3	3
CO3	3	2	3	3	3	2	2	2	3	2	2	3
CO4	3	2	3	3	2	2	2	2	3	2	2	3
CO5	3	2	3	3	3	2	2	2	3	2	2	3
TOTAL	15	11	15	15	13	12	11	10	15	11	11	15
AVERAGE	3	2.2	3	3	2.6	2.4	2.2	2	3	2.2	2.2	3

UNIVERSITY OF MADRAS
B.COM. (HONS.) DEGREE PROGRAMME
 SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – I

CORE – II: PRINCIPLES OF MANAGEMENT

Subject Code	Subject Name	Category	L	T	P	S	Credits	Inst. Hours	Marks		
									CIA	External	Total
149C1B	Principles of Management	Core II	5				5	5	25	75	100
Learning Objectives											
LO1	To understand the basic management concepts and functions										
LO2	To know the various techniques of planning and decision making										
LO3	To familiarize with the concepts of organisation structure										
LO4	To gain knowledge about the various components of staffing										
LO5	To enable the students in understanding the control techniques of management										
Prerequisites: Should have studied Commerce in XII Std											
Unit	Contents										No. of Hours
I	Introduction to Management Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.										14
II	Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.										14
III	Organizing Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.										15
IV	Staffing Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test-Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].										17

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 SYLLABUS WITH EFFECT FROM 2023-2024

V	<p>Directing Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision.</p> <p>Co-ordination and Control Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].</p>	15
Total		75
CO	Course Outcomes	
CO1	Demonstrate the importance of principles of management.	
CO2	Paraphrase the importance of planning and decision making in an organization.	
CO3	Acquire the concept of various authorizes and responsibilities of an organization.	
CO4	Enumerate the various methods of Performance appraisal	
CO5	Demonstrate the notion of directing, co-coordination and control in the management.	
Textbooks		
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand&Sons Co. Ltd, New Delhi.	
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.	
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.	
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.	
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.	
Reference Books		
1	K Sundhar, Principles Of Management, VijaiNicholos Imprints Limited, Chennai	
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.	
3	Griffin, Management principles and applications, Cengage learning, India.	
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.	
5	Eccles, R. G. &Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.	
NOTE: Latest Edition of Textbooks May be Used		

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 SYLLABUS WITH EFFECT FROM 2023-2024

Web Resources	
1	http://www.universityofcalicut.info/sy1/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PS O 4
CO1	3	2	2	3	3	2	2	2	3	2	3	3
CO2	3	2	3	3	2	2	2	2	3	2	2	3
CO3	3	2	2	3	2	2	2	1	3	2	2	3
CO4	3	3	3	3	3	3	3	3	3	3	3	3
CO5	3	2	3	3	2	2	2	1	3	2	2	3
TOTAL	15	11	12	15	11	11	11	9	15	11	12	15
AVERAG E	3	2.2	2.4	3	2.2	2.2	2.2	1.8	3	2.2	2.4	3

UNIVERSITY OF MADRAS
B.COM. (HONS.) DEGREE PROGRAMME
 SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – I
ELECTIVE – I: E-COMMERCE

Subject Code	Subject Name	Category	L	T	P	S	Credits	Inst. Hours	Marks		
									CIA	External	Total
149E1A	E-Commerce	Elective I	4				3	4	25	75	100
Learning Objectives											
LO1	To know the goals of Electronic commerce										
LO2	To understand the various Business models in emerging E-commerce areas										
LO3	To have an insight on the internet marketing technologies										
LO4	To understand the benefits and implementation of EDI										
LO5	To examine the ethical issues of E-commerce										
Prerequisite: Should have studied Commerce in XII Std											
Unit	Contents										No. of Hours
I	Introduction to E-Commerce Defining E - Commerce; Main Activities of Electronic Commerce; Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce - Process of E-Commerce - Types of E- Commerce; The World Wide Web, The Internet and the Web: Features, Role of Automation & Artificial Intelligence in E-Commerce.										11
II	E-Commerce Business Models & Consumer Oriented E Commerce E-commerce Business Models, Major Business to Consumer (B2C) Business Models, Major Business to Business (B2B) Business Models, Business Models in Emerging E-Commerce Areas - E-tailing: Traditional Retailing and E- retailing, Benefits of E-retailing, Models of E-retailing, Features of E-retailing.										11
III	E-Commerce Marketing Concepts (CASE STUDY) The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies – Marketing Strategy - E services: Categories of E-services, Web-Enabled Services, Information-Selling on the Web.										14
IV	Electronic Data Interchange & Security Benefits of EDI, EDI Technology, EDI Standards, EDI Communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System - Digital Economy - Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web Server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.										12

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V	Ethics in E-Commerce Issues in E Commerce Understanding Ethical, Social and Political Issues in E-Commerce: A Model for Organizing the Issues, Basic Ethical Concepts, Analysing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information Collected at E-Commerce Websites.	12
TOTAL		60

CO	Course Outcomes
CO1	Understand the role and features of world wide web
CO2	Understand the Benefits and model of e-tailing
CO3	Use the web enabled services
CO4	Tackle the threats in internet security system
CO5	Know about the Ethical principles Privacy and Information Rights
Textbooks	
1	Kenneth C. Laudon, E-Commerce : Business, Technology, Society, 4 th Edition, Pearson Education Limited, New Delhi
2	S. J. Joseph, E-Commerce: an Indian perspective, PHI Learning Pvt. Ltd., New Delhi
3	David Whitley, E-Commerce-Strategy, Technologies & Applications, TMI, McGraw-Hill, London
4	Kamlesh K. Bajaj, E-Commerce- The cutting edge of business, TMH, McGraw-Hill, Noida
5	W Clarke, E-Commerce through ASP - BPB, Wrox Publisher, Mumbai
Reference Books	
1	Agarwala, K.N. and D. Agarwala, Business on the Net : What's and How's of E-Commerce, McMillan Publisher India Pvt. Ltd., Chennai
2	Ravi Kalkota, Frontiers of E-Commerce, TM, Pearson Education Limited, New Delhi
3	Elias M Awad, Electronic Commerce : From Vision to Fulfillment. PHI Learning Pvt. Ltd., New Delhi
4	Mathew Reynolds, Beginning E-Commerce with Visual Basic, ASP, SQL Server 7.0 & MTS, Wrox Publishers, Mumbai
5	J. Christopher Westl and Theodore H. K Clark Global Electronic Commerce- Theory and Case Studies , The MIT Press, Cambridge, London
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.investopedia.com/terms/e/ecommerce.asp
2	https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/
3	https://techbullion.com/the-importance-of-ethics-in-ecommerce/

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**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC
OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4
CO1	3	2	3	2	3	2	2	2	3	3	2	3
CO2	3	2	2	2	3	2	2	2	3	3	2	3
CO3	3	3	3	3	3	3	3	3	3	3	3	3
CO4	3	2	2	2	3	2	2	2	3	3	2	3
CO5	3	2	3	2	3	2	2	2	3	3	2	3
TOTAL	15	11	13	11	15	11	11	11	15	15	11	15
AVERAGE	3	2.2	2.6	2.2	3	2.2	2.2	2.2	3	3	2.2	3

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FIRST YEAR – SEMESTER – I
FOUNDATION COURSE – PROFESSIONAL ETHICS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
149B1A	2				2	2	40	60	100
Unit	Contents								No. of Hours
I	Concept and Theories of Business Ethics: Definition of Ethics – Personal Ethics and Business Ethics – Morality and Law – How are moral standards are formed? - Religion and Morality – Morality, Etiquette and - Professional Codes – Indian Ethical Traditions.								6
II	Business Ethics: Principles of Personal Ethics – Principles of Professional Ethics – Evaluation of Ethics over the Years – Honesty, Integrity and Transparency – Distinction between Values and Ethics – Roots of Unethical Behaviour – Ethical Decision-making.								6
III	Ethical Dilemmas, Sources and their Resolutions: What is an Ethical Dilemma? – Sources of Ethical Behaviour – Code of Personal Ethics for Employees – How to resolve an Ethical problem? – How to resolve Ethical Dilemmas?								6
IV	Ethical Decision-making in Business: Ethical Models that guide Decision-making – Which approach to use? – Ethical Decision-making with cross-holder Conflicts and Competition – Applying Moral Philosophy to Ethical Decision-making – Kohlberg’s Model of Cognitive Moral Development – Influences on Ethical Decision-making – Personal values and Ethical Decision-making.								6
V	Human Values for Indian Managers: Lessons from Ancient Indian Education System – The Law of Karma–Quality of Work Life – Ethics of Vivekananda, Gandihiji, Aurobindo and Tagore.								6
Total								30	
Textbooks									
1	Tom L. Beauchamp and Norman E. Bowie, “Ethical Theory and Business”, Prentice Hall, New Jersey								
2	Manual Vela Squez, “Business Ethics Concepts and Cases”, Prentice Hall, New Jersey								
3	Kenneth Blanchard and Norman Vincent Peale, “The Power of Ethical Management”, New York, William Morrow & Co								
4	Dr.S.S.Khanka, “Business Ethics and Corporate Governance”,S Chand and Company Ltd,NewDelhi.								
5	R.S.Naagarazan, “A Textbook on Professional Ethics and Human Values”, New Age International(P) Limited.								
6	A.C.Fernando, “Business Ethics and Corporate Governance”, Pearson.								
7	A.C.Fernando,K.P.Muraleedharan, E.K.Satheesh, “Business Ethics - An Indian Perspective”, Pearson India Education Service Pvt Ltd.								

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FIRST YEAR – SEMESTER – I
SEC – 1 MS OFFICE FOR COMMERCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
149S1A	2				2	2	40	60	100
Unit	Contents								No. of Hours
I	<p>Introduction to MS Word & Commonly used features Introduction to Word processing -Word processor / Editor - File Extension - DOCx, DOTx - Application / Document area Title Bar, Menu Bar, Ribbon, Icons, Status Bar, Scroll Bar - Page Layout - Page Size (Letter / A4) - Orientation (Landscape / Portrait) - Margin (Top, Left, Bottom, Right) -Navigation(Arrow keys, Ctrl + Arrow keys, Home, End, Page UP/ Page Down) - Selection - Using Shift + Navigation</p> <p>Fonts / Superscript / Subscript - Show / Hide - Displays non printing characters (Space / TAB / Enter) - Change Case - Bullets / Numbering - Format Painter – Clipboard - Find / Replace</p> <p>Screen shot - Prnt SCR / Alt + PrntScr – Indent - Line and Para spacing - Tab Stop - Text to Table - Table to Text</p>								6
II	<p>Insert Tab & Mail Merge Insert Tab - Picture (Styles, Border, Effects, Warp Text, Align, Rotate, Flip, Crop) - Water Mark - Shapes (Group, Ungroup, Bring to Front, Send to Back, Format shape) – Hyperlink – Bookmark - Text Box - Word Art</p> <p>Tables - Rows , Columns, Cell - Merge Cell - Split Cell</p> <p>TOC - Update entire - Header / Footer - Cover Page - Break - Section Break - Spell Check - ABC / F7 - Word Count</p> <p>Working with Mail Merge</p>								6

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III	<p>Introduction to MS Powerpoint</p> <p>Creating Presentation - File Extension - PPTx, PPSx - Slides and Layouts, Apply Background - Title Bar, Menu Bar, Ribbon, Icons, Status Bar, Scroll Bar - View - Slide Master</p> <p>Insert Logo - to display in all slides - Change Text color - to maintain consistency in all slides</p> <p>Slideshow - F5 / Shift F5</p> <p>New Slide - Ctrl + M</p> <p>Animation Effects - Apply in objects within the Slide</p> <p>Transition Effect - Apply between slides</p> <p>Rehearse Timing - Set timing to each slide</p> <p>Loop until ESC - After reaching LAST slide, display again from 1st slide.</p> <p>SaveAs - PPSx - PowerPoint Show</p> <p>SlideShow - Use Pen / Highlighter</p> <p>Paste the Chart from Excel - Data linked to Excel source</p> <p>Insert Chart within PowerPoint - Data linked internally</p>	6
IV	<p>Introduction to MS Excel & Using Formulas</p> <p>Working with Excel</p> <p>Opening a Workbook - Understanding the Display Screen</p> <p>Working with the Ribbon - Exploring the File Tab - Working with the Quick Access Toolbar - Working with the Status Bar- Switching Between Opened Workbooks</p> <p>Entering Data - Moving the Cell Pointer - Selecting a Range of Cells - Creating a New Workbook - Inserting, Renaming, and Deleting Worksheets - Entering Constant Values - Using Auto Fill to Enter Data - Saving a Workbook - Editing Cell Contents</p> <p>Clearing Cell Contents - Insert / Edit Comments - Working with Undo and Redo - Closing a Workbook</p> <p>Using Formulas</p> <p>Entering Formulas with Addressing Methods (Relative / Mixed / Absolute) - Using Auto Fill with Formulas - Using the Sum, Average, Max, Min, Count Functions - Using IF and NestedIf Function - Using Text Functions (Len, Trim, Left, Right, Mid, Find, Replace, Upper, Lower, Proper) - Using Date Functions (Today, Now, Day, Month, Year) - Using Lookup Functions (Vlookup, Hlookup) - Using Formula Error Checking - Cutting / Copying and Pasting Constant Values and Formulas - Copy / Pasting using Transpose option - Using Format Painter</p>	6

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 SYLLABUS WITH EFFECT FROM 2023-2024

V	<p>Working on multiple Worksheets & Working with huge Datasets Formatting Worksheets - Formatting Numbers - Changing the Font Format - Aligning Cell Contents - Merging Cells Adding Borders - Applying Cell Styles - Modifying Columns and Rows - Changing Column Width - Changing Row Height Inserting and Deleting Columns or Rows - Hiding Columns or Rows - Editing Workbooks - Working with AutoCorrect Checking Spelling - Using Find and Replace - Using Hyperlinks (Internal / External) Working with huge Dataset Using multilevel Sort - Using Filters - Fetching Unique Records Finding Duplicates - Applying Conditional Formatting Rules Applying Freeze Panes - Using Pivot Table (Layout & Format) Working with Charts Pie / Bar / Column / Line Charts - Titles / Legends / Data labels Copy / Pasting in Word / PowerPoint Printing Worksheets Using Print Preview - Working with Print Settings - Using Page Setup Tools - Working in Page Layout View - Creating a Header and Footer - Using Page Break Preview - Printing a Worksheet Exiting Excel</p>	6
Total		30
Reference Books		
1	Hart-Davis, G., Kettell, J. A., Simmons, C. (2003). Microsoft Office 2003: The Complete Reference. United Kingdom: McGraw-Hill/Osborne.	
2	Lambert, J., Frye, C. (2018). Microsoft Office 2019 Step by Step. United States: Pearson Education.	
3	Lambert, J., Cox, J. (2007). Microsoft Office Word 2007 Step by Step. United States: Microsoft Press.	
4	Richardson, T., Held, B., Moriarty, B. (2019). Microsoft Excel Functions and Formulas with Excel 2019/Office 365. United States: Mercury Learning and Information	
5	Lalwani, L. (2019). Excel 2019 All-in-One: Master the New Features of Excel 2019 / Office 365. India: BPB Publications.	
6	Weverka, P. (2010). PowerPoint 2010 All-in-One For Dummies. Germany: Wiley.	
Web Resources		
1	Ms Word tutorial: https://youtu.be/S-nHYzK-BVg	
2	Ms PowerPoint: https://youtu.be/XF34-Wu6qWU	
3	Mail Merge material: https://support.microsoft.com/en-us/office/use-mail-merge-for-bulk-email-letters-labels-and-envelopes-f488ed5b-b849-4c11-9cff-932c49474705	
4	Ms Excel functions: https://youtu.be/ShBTJrdioLo	
5	Materials : https://support.microsoft.com/en-us/training	

சென்னைப் பல்கலைக்கழகம்
University of Madras

Part-IV

அடிப்படைத் தமிழ் - பாடத்திட்டம்

Basic Tamil - Syllabus

2 பருவங்கள் (முதல் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பருவம் - I (Semester - I)
அடிப்படைத் தமிழ் - I (Basic Tamil - I)

Course Code	Course Name	Category	L	T	P	S	Credit	Ins. Hours	Marks		
									CIA	External	Total
100S1A	அடிப்படைத் தமிழ் - I Basic Tamil - I	Supportive	2		-	-	2	2	25	75	100
Pre requisite	- தமிழ் கற்கும் ஆர்வம்.									SV 2023	
Learning Objectives - கற்றல் நோக்கங்கள்											
<ul style="list-style-type: none"> பிறமொழி மாணவர்களுக்குத் தமிழ்மொழி பயிற்றுவித்தல். தமிழ் எழுத்துகளின் வரிவடிவங்களை அறிவதோடு உச்சரிக்கவும் எழுதவும் பயிற்றுவித்தல். கற்றுக்கொண்ட சொற்களைக் கொண்டு தொடர்களை அமைத்துப் பேசக் கற்றுக்கொள்ளச் செய்தல். மிழ்பேசும் மக்களிடையே அவர்கள் கலந்துபழகி, தங்கள் வாழ்வைச் சிறப்பாக நடத்தத் தேவையான மொழிவளத்தைப் பெறச் செய்தல். 											
Expected Course Outcomes - எதிர்பார்க்கப்படும் கற்றல் அடைவுகள்											
On the successful completion of the course, students will be able to இப் பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்.											
CO 1	தமிழ் உயிரெழுத்து வடிவங்களையும் மெய்யெழுத்து வடிவங்களையும் அறிந்துகொள்வர்.									K1,K2	
CO 2	உயிர், மெய், உயிர்மெய்த் துணைக் குறியீடுகளை அறிந்து அவற்றை எழுதும் திறன் பெறுவர்.									K2	
CO 3	ஒரு எழுத்துக்கு ஒரு ஒலி, ஒரு ஒலிக்கு ஒரு எழுத்து என்ற தமிழின் உச்சரிப்பு - வரிவடிவத் தொடர்பை உணர்வர்.									K3,K4	
CO 4	சில அடிப்படையான மொழி இலக்கண விதிகளை அறிந்து பயன்படுத்துவர்.									K3,K5	
CO 5	தமிழ்நாட்டுச் சூழலில் அன்றாடத் தேவைகளை நிறைவேற்றிக்கொள்ள ஏற்ற மொழிப் பயன்பாடுகளை அறிவர்.									K4,K6	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
Unit - I	உயிரெழுத்துகள், மெய்யெழுத்துகள், உயிர்மெய் எழுத்துகள்										
	உயிர், மெய், உயிர்மெய்த் துணைக் குறியீடுகள், குறில்-நெடில், வல்லினம்-மெல்லினம்-இடையினம் - எழுத்துகளின் ஒலிப்பு முறையையும் எழுதும் முறையையும் கற்றல்.										
Unit - II	ஒரெழுத்து ஒருமொழியும் இன்றியமையாத பெர்றசொற்களும்										
	ஒரெழுத்துச் சொற்கள் - பல எழுத்துச் சொற்கள் - சொற்பொருள் அறிதல் - நாள், மாதம், எண் பெயர்கள் அறிதல் - பருவங்கள் அறிதல் - விலங்குகள், தாவரங்கள், உடல் உறுப்புகள், உறவுப் பெயர்கள், ஊர்ப் பெயர்கள், போன்றவற்றை அறிதல்.										
Unit - III	சொல் வகைகளும் சொற்பயன்பாடும்										
	எண் அடை, பெயரடை, வினையடை, இடைச்சொற்கள் இணைப்பு, வேற்றுமை உருபு இணைப்பு போன்ற மொழி விதிகளைக் கற்பித்தல்.										
Unit - IV	பிழையின்றிப் பேசுதலும் எழுதுதலும்										
	திணை-பால்-எண்-இடம்-காலம் ஆகியவற்றை அறிதல். பொதுவாக இவற்றில் ஏற்படும் பிழைகளை உணர்த்திச் சரிசெய்தல்.										

Unit - V	மொழிப் பயன்பாட்டு பயிற்சி
	<ul style="list-style-type: none"> • ஆர்வமுட்டும் நிகழ்ச்சி அல்லது சிறிய கதையைச் சொல்லச் செய்தல் / படிக்கச் செய்தல். • சூழல்சார் (கல்லூரி, நூலகம், உணவகம், பேருந்து-இரயில்-விமான நிலையங்கள், அங்காடிகள்) உரையாடல்களை மாணவர்களிடையே நிகழ்த்துதல். • கதையினைச் சொல்லச் சொல்ல எழுதச் சொல்லுதல். • திரைப்படம் அல்லது திரைப்படப் பாடல் குறித்து மாணவர்களிடையே குழுக் கலந்துரையாடல் செய்யச் சொல்லல்.
Text book (s)	
•	அடிப்படைத் தமிழ்-1 (Basic Tamil-I)
Reference Books / Websites	
•	தமிழில் நாமும் தவறில்லாமல் எழுதலாம் - பொற்கோ, பாரி நிலையம், சென்னை, 2003.
•	www.tamilvu.org/ta/content/சான்றிதழ்
•	www.thamizham.net/kal/ttenglish/cards32-u8.htm
•	www.thamizham.net/kal/ttenglish/index-u8.htm
•	www.ilearntamil.com
•	www.wikihow.com/Learn-Tamil
•	www.ilovelanguages.org/tamil.php
•	www.ling-app.com/learn-tamil
•	www.ilearntamilnow.com
•	www.17-minute-languages.com/en/learn-tamil
•	www.hindustanitongue.com/learn-tamil
•	www.duolingo.com/course/ta/en/Learn-Tamil
•	www.mylanguages.org/learn_tamil.php
•	www.learn101.org/tamil.php
•	www.goethe-verlag.com/book2/EN/ENTA/ENTA002.HTM
•	www.karky.in/payilcourses/index.html
•	www.tamilvu.org/ta/பயணியர்-தமிழ்
•	www.languagetrainers.com/blog/tamil-words/
•	www.thamizham.net/kal/tamil.htm
•	www.worldtamilacademy.com
•	www.outsourcingtranslation.com/resources/phrases/tamil-sentences.php
•	www.ling-app.com/ta/basic-words-in-tamil/
•	www.thirutamil.com/article/20-easy-thirukkural-in-tamil/
•	www.chennaiibrary.com/avvai/kondraivendan.html
•	www.tamilvu.org/ta/content/புதிய-பாடத்திட்டம்-2022
•	www.tamilvu.org/ta/content/மின்-கற்றலுக்கான-இணையத்தளம்
•	www.ling-app.com/ta/tamil-culture
•	www.caleidoscope.in/art-culture/tamil-nadu-culture-3

Apps

- www.kaniyantamil.com/best-mobile-apps-tamil-learning/
- Tamil 101 - Learn to Write
- <https://payil.app/tva/ta/>
- <https://tamil-101.en.aptoide.com/app>
- Ling - Learn Tamil Language
- Tamil by Nemo
- Learn Tamil Quickly

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2
CLO 1	3	2	3	2	2	3	2	2	2	2	3	3
CLO 2	2	2	2	3	3	2	2	3	3	2	2	2
CLO 3	3	3	3	2	2	3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3	2	2	2	2	3	2
CLO 5	2	2	3	3	2	2	3	3	2	3	3	2

Strong - 3, Medium - 2, Low - 1

**சென்னைப் பல்கலைக்கழகம்
University of Madras**

Part-IV

வளர்நிலைத் தமிழ் - பாடத்திட்டம்

Advanced Tamil - Syllabus

2 பருவங்கள் (முதல் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பருவம் - 1 (Semester - 1)
வளர்நிலைத் தமிழ் - I (Advanced Tamil - I)

Course Code	Course Name	Category	L	T	P	S	Credit	Ins. Hours	Marks		
									CIA	External	Total
100S1B	வளர்நிலைத் தமிழ் - I Advanced Tamil - I	Supportive	2	-	-	-	2	2	25	75	100
Pre-requisite	பத்தாம் வகுப்பு வரை தமிழை மொழிப்பாடமாகப் படித்திருக்க வேண்டும்.										SV 2023
Learning Objectives - கற்றல் நோக்கங்கள்											
<ul style="list-style-type: none"> இக்கால இலக்கியங்களில் இன்றியமையாத சில வகைமைகளை மாணவர்கள் அறியுமாறு செய்தல். அழியும் நிலையில் உள்ள நாட்டுப்புறப் பாடல்கள் குறித்த விழிப்புணர்வை ஏற்படுத்துதல். உரைநடை வடிவத்தின் குறிப்பிடத்தக்க கூறான கட்டுரை இலக்கியம் பற்றியும் அதன் சிறப்புகள் குறித்தும் அறியச் செய்தல். தம் உள்ள கருத்துகளை நடப்பு இலக்கிய வடிவங்களைப் பயன்படுத்திச் சமூகத்துக்குப் படைத்தளிக்கத் தூண்டுதல். மொழிப் பிழைகள் நேராமல் தவிர்த்து , பல்வகை ஊடகங்களிலும் வேலை வாய்ப்பு பெற ஊக்கமளித்தல். 											
Expected Course Outcomes - எதிர்பார்க்கப்படும் கற்றல் அடைவுகள்											
On the successful completion of the course, students will be able to											
இப் பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்											
CO 1	சமகால இலக்கியங்களின் நோக்குகள்- போக்குகள் குறித்து மாணவர்கள் அறிந்துகொள்வர்.										K2
CO 2	நாட்டுப்புற மக்களின் வாழ்வியல் , அறிவாற்றல், இன்றைய நிலை ஆகியவை குறித்துச் சிந்திப்பர்.										K1,K2
CO 3	தங்கள் கற்பனை வளத்தை மாணவர்கள் பெருக்கிக் கொள்வர்.										K2,K4,K6
CO 4	மொழியில் பிழைகள் நேரா வண்ணம் எழுதக் கற்றுக் கொள்வதோடு , திறனாய்வு செய்யும் ஆற்றல் பெறுவர்.										K5,K4
CO 5	திரைப்படம், சின்னத்திரை, தொலைக்காட்சி உள்ளிட்ட ஊடகங்களில் பாடல், இசை, எழுத்து எனப் பல்வேறு வேலைவாய்ப்புகள் பெறுவர்.										K5,K4,K6
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
Unit - I	நாட்டுப்புறப் பாடலும் கவிதையும்										
	<ol style="list-style-type: none"> 1. கி.வ.ஜா.வின் மலையருவி அல்லது ஏதேனும் ஒரு நாட்டுப்புறத் தொகுப்பிலிருந்து தேர்ந்தெடுத்துத் தாலாட்டுப் பாடல், சிறுவர் விளையாட்டுப் பாடல், தொழில் பாடல், ஒப்பாரிப் பாடல் ஆகியவற்றை மாணவர்களுக்கு அறிமுகப்படுத்துதல். 2. தமிழ்த்தாய் வாழ்த்து முதல் பாடல் மட்டும். 3. பாரதியாரின் “செந்தமிழ் நாடென்னும் போதினிலே” பாடல். 										
Unit - II	புதுக்கவிதையும் சிறுகதையும்										
	<ol style="list-style-type: none"> 1. “நிலத்தை ஜெயித்த விதை” - வைரமுத்து 2. “தீக்குச்சி” (பித்தன் தொகுப்பு) - அப்துல் ரஹ்மான் 3. “கட்டை விரல்” - கா.ந. அண்ணாதுரை 4. “சனிக்கிழமை” (காகித உறவு தொகுப்பு) - சு.சமுத்திரம் 										

Unit - III	கட்டுரையும் குறிப்புகளைக்கொண்டு கட்டுரை எழுதுதலும்											
	1. மு.வ.வின் “நல்வாழ்வு” தொகுப்பிலிருந்து ஏதேனும் ஒரு கட்டுரை. 2. குறிப்புகளைக் கொடுத்துக் கட்டுரை எழுதச் செய்தல்.											
Unit - IV	ம் நேர்காணலும் திறனாய்வு											
	இலக்கியநயம் பாராட்டுதல், நூல் திறனாய்வு, திரைப்படத் திறனாய்வு. நேர்காணல்											
Unit - V	மொழிப் பயிற்சி											
	1. திணை, பால், எண், இடப் பயன்பாடு அறிதல். 2. பொருந்திய சொல் தருதல். 3. பிழை நீக்கி எழுதுதல்.											
Text book (s)												
•												
Reference Books / Websites												
•												
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2
CLO 1	3	2	3	2	2	3	2	2	2	2	3	3
CLO 2	2	2	2	3	3	2	2	3	3	2	2	2
CLO 3	3	3	3	2	2	3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3	2	2	2	2	3	2
CLO 5	2	2	3	3	2	2	3	3	2	3	3	2
Strong - 3, Medium - 2, Low - 1												

சென்னைப் பல்கலைக்கழகம்
University of Madras

Part-I

பொதுத் தமிழ் - பாடத்திட்டம்

General Tamil - Syllabus

4 பருவங்கள் (இரண்டாம் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பொதுத்தமிழ்- 2

தமிழ் இலக்கிய வரலாறு -2

முதலாம் ஆண்டு – இரண்டாம் பருவம்

Course Code	Course Name	category	L	T	P	S	Credits	Ins.Hrs	CIA	Externa	Total
100L2AU	பொதுத்தமிழ் -2 தமிழ் இலக்கிய வரலாறு -2	Supportive	Y	-	-	-	3	6	25	75	100
Pre-Requisite		பன்னிரண்டாம் வகுப்பில் தமிழை ஒரு பாடமாகப் பயின்றிருக்க வேண்டும்							SV 2023		
Learning Objectives											
<ul style="list-style-type: none"> முதலாமாண்டுப் பட்ட வகுப்பு மாணவர்களுக்குத் தமிழ் மொழி இலக்கியங்களை அறிமுகம் செய்தல் தமிழ் இலக்கியப் போக்குகளையும், இலக்கணங்களையும் மாணவர் அறியுமாறு செய்து அவர்களின் படைப்பாற்றலைத் தூண்டுதல் தமிழ் இலக்கியம் சார்ந்த போட்டித் தேர்வுகளுக்கு ஏற்ப கற்பித்தல் நடைமுறைகளை மேற்கொள்ளுதல் 											
Expected Course Outcomes											
On the Successful completion of the Course, Students will be able to											
இப்பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்											
CO 1	சிற்றிலக்கியங்களின்வழி இலக்கியச் சுவையினையும் பண்பாட்டு அறிவினையும் பெறுவர்										K4
CO 2	புதுக்கவிதை வரலாற்றினை அறிந்து கொள்வர்										K5, K6
CO 3	திராவிட இயக்க இலக்கியங்களைக் கற்பதன் மூலம் மொழி உணர்வு , இன உணர்வு, சமத்துவம் சார்ந்த சிந்தனைகளைப் பெறுவர்										K3
CO 4	தமிழ்மொழியைப் பிழையின்றி எழுதவும், புதிய கலைச்சொற்களை உருவாக்கவும் அறிந்து கொள்வர்										K3
CO 5	போட்டித் தேர்வுகளில் வெற்றி பெறுவதற்குத் தமிழ்ப் பாடத்தினைப் பயன்கொள்ளும் வகையில் பயிற்சி பெறுவர்.										K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
அலகு-1	தமிழ் இலக்கிய வரலாறு அறிமுகம்.										
<ol style="list-style-type: none"> 1. சிற்றிலக்கியம்; குறவஞ்சி, கலம்பகம், உலா, பரணி, பள்ளு, பிள்ளைத்தமிழ், தூது, அந்தாதி. 2. தனிப்பாடல் அறிமுகம் 3. இக்கால இலக்கியம் ;கவிதை, சிறுகதை,நாடகம், உரைநடை. , திராவிட இயக்கம் வளர்த்த தமிழ். 											

அலகு-2	சிற்றிலக்கியக்கமும்,தனிப்பாடலும்
<p>சிற்றிலக்கியம்;</p> <ul style="list-style-type: none"> • கலிங்கத்து பரணி- விருந்தினரும் வறியவரு நெருங்கி யுண்ணரும் - முதல் - கேட்பாரைக் காண்மின் காண்மின் - வரை • திருக்குற்றாலக் குறவஞ்சி - வானரங்கள் கனிகொடுத்து • முக்கூடற் பள்ளு - ஆற்று வெள்ளம் நாளை வரத் • அபிராமி அந்தாதி- கலையாத கல்வியும் குறையாத வயதும் (பதினாறு செல்வங்கள்) • திருவரங்கக் கலம்பகம் - மறம் -பிள்ளைப் பெருமாள் ஐயங்கார்-பேசவந்த தூத செல்லரித்த ஓலை செல்லுமோ • தமிழ்விடு தூது முதல் பத்து கண்ணிகள் <p>தனிப்பாடல்;</p> <ul style="list-style-type: none"> • வான்குருவி யின்கூடு -ஒளவையார் • ஆமணக்குக்கும் யானைக்கும் சிலேடை ;முத்திருக்கும் கொம்பசைக்கும் மூரித்தண்டே - காளமேகப் புலவர் • இம்பர் வான் எல்லை இராமனையே பாடி -வீரராகவர் • நாராய் நாராய் -சத்தி முத்தப் புலவர் 	
அலகு-3	இக்கால இலக்கியம்- 1
<ol style="list-style-type: none"> 1. பாரதியார் பாரத சமுதாயம் வாழ்கவே 2. பாரதிதாசன் - சிறுத்தையே வெளியில் வா 3. நாமக்கல் கவிஞர்-கத்தியின்றி 4. தமிழ் ஒளி - மீன்கள் (அந்தி நிலா பார்க்க வா) 5. ஈரோடு தமிழன்பன் - எட்டாவது சீர் (வணக்கம் வள்ளுவ) <p>சிறுகதைகள்;_</p> <ol style="list-style-type: none"> 1. புதுமைப்பித்தன் - கடிதம் 2. ஜெயகாந்தன் -வாய்ச் சொற்கள் (மாலை மயக்கம் தொகுப்பு) 3. ஆர். சூடாமணி - அந்நியர்கள் <p>உரைநடை ;</p> <ol style="list-style-type: none"> 1. மு வ கடிதங்கள் - தம்பிக்கு நூலில் முதல் இரண்டு கடிதங்கள் 	
அலகு-4	இக்கால இலக்கியம்- 2
<ol style="list-style-type: none"> 1. தந்தை பெரியார் - திருக்குறள்(மாநாட்டு) உரை 2. பேரறிஞர் அண்ணா - இரண்டாம் உலகத் தமிழ் மாநாட்டு உரை 3. கலைஞர் மு. கருணாநிதி - தொல்காப்பிய பூங்கா -எழுத்து -முதல் நூற்பா கட்டுரை <p>நாடகம் / திரைத்தமிழ் :</p> <ol style="list-style-type: none"> 1. வேலைக்காரி -திரைப்படம் 	

2. ராஜா ராணி -சாக்ரடீஸ் -ஓரங்க நாடகம்

இதழியல் தமிழ் ;

முரசொலி கடிதம்

1. செம்மொழி வரலாற்றில் சில செப்பேடுகள்

அலகு-5

மொழிப் பயிற்சி

சொல் வேறுபாடு / பிழை தவிர்த்தல்

- வாசிப்பது – வாசிப்பவர்
- சுவர்- சுவரில்
- வயிறு - வயிற்றில்
- கோயில்- கோவில்
- கறுப்பு – கருப்பு
- இயக்குநர்-இயக்குனர்
- சில்லறை-சில்லரை
- முறித்தல் – முரித்தல்
- மனம்-மனசு- மனது
- அருகில்-அருகாமையில்
- அக்கரை- அக்கறை
- மங்கலம்- மங்களம்.

பயிற்சி :

- பிழையான சொற்களை ஒரு பத்தியில் கொடுத்து அந்தப் பிழையான சொற்களைச் சரியாக எழுதச் செய்தல்
- சிறிய பத்தி ஒன்றை ஆங்கிலத்தில் கொடுத்து அதனைத் தமிழில் மொழிபெயர்க்க வைத்தல்.

Text books

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Reference Books

- மு. வரதராசன், தமிழ் இலக்கிய வரலாறு, சாகித்ய அக்காதெமி, புதுடெல்லி.
- மது. ச. விமலானந்தன், தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை.
- தமிழண்ணல், புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை.
- தமிழ் இலக்கிய வரலாறு –முனைவர்.சிற்பி பாலசுப்ரமணியம், முனைவர்.சொ.சேதுபதி
- புதிய தமிழ் இலக்கிய வரலாறு– முனைவர்.சிற்பி பாலசுப்ரமணியம்,நீல.பத்மநாபன்
- தமிழ் இலக்கிய வரலாறு - டாக்டர்.அ.கா.பெருமாள்
- தமிழ் இலக்கிய வரலாறு –முனைவர். ப.ச.ஏசுதாசன்
- தமிழ் இலக்கிய வரலாறு - ஐ. குமார்

- வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு-பாக்கியமேரி
- தமிழ் பயிற்றும் முறை, பேராசிரியர் ந. சுப்புரெட்டியார் - மணிவாசகர் பதிப்பகம், சிதம்பரம்

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

Web Sources

- <https://www.chennaiilibrary.com/>
- <https://www.sirukathaigal.com>
- <https://www.tamilvirtualuniversity.org>
- <https://www.noolulagam.com>
- <https://www.katuraitamilblogspot.com>

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2	1.
CLO1	3	2	3	3	3	2	2	2	3	2	3	2	
CLO2	3	3	2	2	2	3	2	3	3	2	2	2	
CLO3	3	2	3	3	2	2	2	3	2	3	3	2	
CLO4		3	3	2	2	2	3	2	3	2	3	3	
CLO5	3	3	2	2	2	3	3	2	2	2	3	3	

Strong -3,Medium-2,Low-1

UNIVERSITY OF MADRAS
UG & 5 YR INTEGRATED DEGREE – FOUNDATION COURSE
EXISTING SYLLABUS (22-23) FOLLOWED FOR THE ACADEMIC YEAR 2023-2024

FOUNDATION COURSE: PART-I HINDI PAPER-II

100L2E

Inst.Hrs. : 6
Credits : 3

Year : I
Semester : II

Paper – II- ONE ACT PLAY, SHORT STORY & TRANSLATION		
Duration:	1 Semester	
Programme Outcomes:	<ol style="list-style-type: none"> 1. Identify the features, elements of literary forms i.e. Drama, one act play, Novel and Short Stories, techniques of Translation 2. Understand the Ideology, message and aims of the literary works and writers 3. Obtain the knowledge of method of critical study of Literary works. 4. Obtain the skills of summarise, interpretation of contexts, and practice of translation 5. Employ the knowledge of translation and language and professional skills. 	
Programme Specific Outcomes:	<ol style="list-style-type: none"> 1. Basic knowledge for higher studies 2. Basic Knowledge of Hindi literature and its trends 3. Language skills spoken and writing skills 4. Basic idea of critical and analytical study of literature. 5. Obtains knowledge of Translation of different subjects 	
Course Objectives	1. Identifies the writers, theme and aims of literary works	K1
	2. Understand and summarise the theme of one act plays and short stories and their techniques	K2
	3. Explains the methods and techniques of Translation of different fields	K2
	4. Evaluate the theme and artistic skills of One Act Plays and short stories and writers	K5
	5. Conceive the basic knowledge of literary themes and translation	K6
Pre-requisites, if any:	Basic Knowledge of Hindi Fiction and Translation	
UNITS		
I	<ol style="list-style-type: none"> 1. Auranzeb ki Aakhiri Raat 2. Mukthidhan 3. Practice of Annotation Writing 4. Practice of Summary and Literary evaluation Writing 	
II	<ol style="list-style-type: none"> 1. Laksmi ka Swagat 2. Mithayeewala 3. Practice of Summary and Literary evaluation Writing 4. Translation Practice. (English to Hindi) 	

UNIVERSITY OF MADRAS
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 EXISTING SYLLABUS (22-23) FOLLOWED FOR THE ACADEMIC YEAR 2023-2024

III	<ol style="list-style-type: none"> 1. Basant Ritu ka Natak 2. Seb Aur Dev 3. Practice of Summary and Literary evaluation Writing 4. Introduction to Translation Practice
IV	<ol style="list-style-type: none"> 1. Bahut Bada Sawal 2. Vivah ki Teen Kathayen 3. Practice of Summary and Literary evaluation Writing 4. Translation Practice. (English to Hindi)
V	<ol style="list-style-type: none"> 1. Translation Practice. (English to Hindi)

Course Outcomes	<ol style="list-style-type: none"> 1. Identifies the nature, features, elements of One Act Plays and Short Stories and skills of Translation 2. Understand the theme, aim of lessons and obtain skills of Evaluation. 3. Evaluate the thought, ideology, expressional and artistic skills of writers and contextual meanings 4. Obtain skills of summarizing, evaluating and critical study 5. Employ the techniques and skills of Literature and Translation.
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Reading List (Print and Online)	<ol style="list-style-type: none"> 1. https://hindisarang.com/hindi-ekaanki-ekaankikar/ 2. https://hi.wikipedia.org/wiki/हिन्दी_कहानी
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Recommended Texts	<ol style="list-style-type: none"> 1. ONE ACT PLAY (Detailed Study): AATH EKANKI Edited By: Devendra Raj Ankur, Mahesh Aanand Vani prakashan, 4695, 21-A Dariyagunj, New Delhi – 110 002 2. SHORT STORIES (Non-Detailed Study): SWARNA MANJARI Edited by: Dr. Chitti. Annapurna, Rajeswari Publications, 21/3, Mothilal Street, (Opp.Ranganathan St.), T.Nagar, Chennai–600017. 3. Prayojan Moolak Hindi : Dr. Syed Rahamathulla, Poornima Prakashan, 4/7 B Begum III Street, Royapettah, Chennai – 14. 4. Anuvad Abhyas Part III : Dakshin Bharat Hindi Prachar Sabha, T. Nagar, Chennai-17.
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Method of Evaluation:

Internal Assessment	End Semester Examination	Total	Grade
25	75	100	

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	M	S	S	S
CO 2	S	S	S	S	L
CO 3	M	S	S	S	L
CO 4	M	S	S	S	L
CO 5	S	S	S	S	S

UNIVERSITY OF MADRAS

FOUNDATION COURSE: FRENCH
SYLLABUS WITH EFFECT FROM 2023-2024

UG & 5 Year PG Integrated – SEMESTER – II

Foundation Course in French: Prescribed Text and Grammar-II

Course Outcomes	<ol style="list-style-type: none"> To ask for and give directions. To give orders or commands using <i>Impératif</i> To narrate events from the past using <i>Passé Composé</i> Cite the ordinal numbers in French Indicate the position of something using prepositions of place 		
Course	Foundation Course in French	Course Code	100L2K
Title of the Course:	Prescribed Text and Grammar-II		
Credits:	3		
Pre-requisites, if any:	-		
Course Objectives	Revise and recall the French sentence structure	K1	
	Enumerate the various grammatical tenses and use them to communicate better in French	K2	
	Summarize and develop ideas from the documents after discussing it in detail	K2 and K3	
	Write and understand dialogues based on the themes done in class	K4	
	Evaluate and comprehend text passages	K5	
Units			
I	Unité 7: C'est où?		
II	Unité 8: N'oubliez pas !		
III	Unité 9: Belle vue sur la mer !		
IV	Unité 10: Quel beau voyage !		
V	Unité 11: Oh ! joli ! Unité 12: Et après ?		
Prescribed Text	Régine Mérieux & Yves Loiseau, Units 7-12 of <i>Latitudes 1</i> (A1 /A2), méthode de français, Didier, 2017 (Indian Edition)		

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	L	M	M	L	S	S	S	M	M	M
CO2	S	M	M	L	M	M	L	S	S	S	S	M	M
CO3	M	S	S	M	S	M	M	S	S	S	M	S	S
CO4	S	S	M	L	S	M	L	S	S	S	S	S	S
CO5	S	S	S	L	M	M	L	S	S	S	M	S	S

S-Strong M-Medium L-Low

UNIVERSITY OF MADRAS

FOUNDATION COURSE: FRENCH
SYLLABUS WITH EFFECT FROM 2023-2024

SEMESTER II

Title of the Paper : Prescribed Text and Grammar-II

Prescribed textbook: Régine Mérieux & Yves Loiseau, **Units 7-12** of *Latitudes 1* (Indian Edition), Paris, Didier, 2017.

Questions not to be asked from the Autoévaluation and Préparation au DELF

Paper setters to strictly adhere to the syllabus and ask questions only from the pages included in the syllabus. Questions should cover the entire syllabus.

QUESTION PAPER PATTERN

Time : 3 Hours

Maximum Marks : 75

Section A (10 x 2 = 20 Marks)

Answer any TEN questions

15 questions to be asked on cultural / civilisational aspects found in the prescribed textbook

Section B (5 x 5 = 25 Marks)

Answer any FIVE questions

8 Grammar exercises to be given from the prescribed textbook

Section C (3 x 10 = 30 Marks)

Answer any THREE

3 must be answered out of 5 topics (1 dialogue writing, 1 letter /email writing, 1 composition, 1 comprehension, 1 translation)

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FIRST YEAR – SEMESTER - II
CORE – III: FINANCIAL ACCOUNTING II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
149C2A	5				5	5	25	75	100
Learning Objectives									
LO1	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.								
LO2	To understand the allocation of expenses under departmental accounts								
LO3	To gain an understanding about partnership accounts relating to Admission and retirement								
LO4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm								
LO5	To know the requirements of international accounting standards								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
I	Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit								15
II	Branch and Departmental Accounts Branch – Dependent Branches: Accounting Aspects - Debtors system - Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter-Departmental Transfer at Cost or Selling Price.								15
III	Partnership Accounts - I Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.								15
IV	Partnership Accounts - II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.								15
V	Accounting Standards for financial reporting (Theory only) Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India								15

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 SYLLABUS WITH EFFECT FROM 2023-2024

	Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.	
	TOTAL	75
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	To evaluate the Hire purchase accounts and Instalment systems	
CO2	To prepare Branch accounts and Departmental Accounts	
CO3	To understand the accounting treatment for admission and retirement in partnership	
CO4	To know Settlement of accounts at the time of dissolution of a firm.	
CO5	To elaborate the role of IFRS	
Textbooks		
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
2	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.	
3	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.	
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.	
5	T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.	
Reference Books		
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.	
2	Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.	
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.	
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.	
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1	
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting	
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html	

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO 4
CO1	3	2	3	3	2	3	2	2	3	2	2	3
CO2	3	2	3	3	3	2	2	2	3	2	2	3
CO3	3	2	2	3	3	2	2	2	3	2	2	3
CO4	3	2	3	3	2	2	2	2	3	2	2	3
CO5	3	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11	15
AVERAGE	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2	3

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FIRST YEAR – SEMESTER – II

CORE – IV: BUSINESS LAW

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
149C2B	5				5	5	25	75	100
Learning Objectives									
LO1	To know the nature and objectives of Mercantile law								
LO2	To understand the essentials of valid contract								
LO3	To gain knowledge on performance contracts								
LO4	To define the concepts of Bailment and pledge								
LO5	To understand the essentials of contract of sale								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract								15
II	Performance Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract								15
III	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –								15
IV	Bailment and Pledge Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.								15
V	Sale of Goods Act 1930 (Case Study): Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller								15
TOTAL								75	
Course Outcome									
CO1	Explain the Objectives and significance of Mercantile law								
CO2	Understand the clauses and exceptions of Indian Contract Act.								

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CO3	Explain concepts on performance, breach and discharge of contract.
CO4	Outline the contract of indemnity and guarantee
CO5	Explain the various provisions of Sale of Goods Act 1930
Textbooks	
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal & Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.
Reference Books	
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.cramerz.com www.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

**MAPPING WITH PROGRAMME OUTCOMES
 AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	2	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	15	10	10	10	10	10	10	10
AVERAGE	3	2	2.6	3	2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

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FIRST YEAR – SEMESTER – II
ELECTIVE– II: BANKING & INSURANCE

Subject Code	Subject Name	Category	L	T	P	S	Credits	Inst. Hours	Marks		
									CIA	External	Total
149E2B	Banking and Insurance	Elective II	4				3	4	25	75	100
Learning Objectives											
LO1	To understand the Role of banks in Economic Development.										
LO2	To know the work of commercial banks										
LO3	To gain an insight into advanced banking technologies.										
LO4	To familiarize the concepts of Insurance										
LO5	To learn the trends in insurance products										
Prerequisites: Should have studied Commerce in XII Std											
Unit	Contents										No. of Hours
I	Definition of Banks –Role of Banks and Economic Development – Commercial Banks – Functions – Central Banks (RBI) – Functions – Private Banks – RBI norms for Private Banks										10
II	UNIT – II (CASE STUDY) Opening of accounts-savings, current and fixed deposit accounts- Pass book, cheque book. Negotiable Instruments – Features, Crossing, Endorsement, Material alteration, Paying Banker – Rights and Duties – Statutory Protection – Dishonour of cheques – Role of Collecting Banker										14
III	UNIT-III Advanced Banking Technology E- Banking - Internet Banking – ATM- The Cash Machine Personal Identification Number - Electronic Fund Transfer - Electronic Clearing Systems – SWIFT – RTGS – NEFT – Core Banking – KYC – AML –Services of Ombudsman.										12
IV	Insurance –meaning, definition , features, types of Insurance –life and non-life Insurance, Principles of Insurance, Life – Principles of Life Insurance, Insurance Products – Term assurance – whole life, endowment, annuities-Group Insurance and Health Insurance.										12
V	General Insurance – fire, marine – Miscellaneous Insurance - IRDA – objectives, powers, Functions – Insurance Intermediaries – Foreign Insurers in India – Marketing of Insurance Services.										12
TOTAL										60	
CO	Course Outcomes										
CO1	Understand the e role of banks and growth of Indian Banking and Insurance Systems and their Modern Day Developments										
CO2	Illustrate the procedures for opening various bank accounts,crossing of cheques and,endorsement& identify the role of bankers										

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FIRST YEAR – SEMESTER – II
SEC – 2 ACCOUNTING USING EXCEL

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
149S2A	2				2	2	25	75	100
Unit	Contents							No. of Hours	
I	<p>Using Financial Functions (Part 1)</p> <p>ACCRINT function - Returns the accrued interest for a security that pays periodic interest</p> <p>ACCRINTM function - Returns the accrued interest for a security that pays interest at maturity</p> <p>AMORDEGRC function - Returns the depreciation for each accounting period by using a depreciation coefficient</p> <p>AMORLINC function - Returns the depreciation for each accounting period</p> <p>COUPDAYBS function - Returns the number of days from the beginning of the coupon period to the settlement date</p> <p>COUPDAYS function - Returns the number of days in the coupon period that contains the settlement date</p> <p>COUPDAYSNC function - Returns the number of days from the settlement date to the next coupon date</p> <p>COUPNCD function - Returns the next coupon date after the settlement date</p> <p>COUPNUM function - Returns the number of coupons payable between the settlement date and maturity date</p> <p>COUPPCD function - Returns the previous coupon date before the settlement date</p> <p>CUMIPMT function - Returns the cumulative interest paid between two periods</p> <p>CUMPRINC function - Returns the cumulative principal paid on a loan between two periods</p>							6	

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II	<p>Using Financial Functions (Part 2)</p> <p>DB function - Returns the depreciation of an asset for a specified period by using the fixed-declining balance method</p> <p>DDB function - Returns the depreciation of an asset for a specified period by using the double-declining balance method or some other method that you specify</p> <p>DISC function - Returns the discount rate for a security</p> <p>DOLLARDE function - Converts a dollar price, expressed as a fraction, into a dollar price, expressed as a decimal number</p> <p>DOLLARFR function - Converts a dollar price, expressed as a decimal number, into a dollar price, expressed as a fraction</p> <p>DURATION function - Returns the annual duration of a security with periodic interest payments</p> <p>EFFECT function - Returns the effective annual interest rate</p> <p>FV function - Returns the future value of an investment</p> <p>FVSCHEDULE function - Returns the future value of an initial principal after applying a series of compound interest rates</p>	6
III	<p>Using Financial Functions (Part 3)</p> <p>INTRATE function - Returns the interest rate for a fully invested security</p> <p>IPMT function - Returns the interest payment for an investment for a given period</p> <p>IRR function - Returns the internal rate of return for a series of cash flows</p> <p>ISPMT function - Calculates the interest paid during a specific period of an investment</p> <p>MDURATION function - Returns the Macauley modified duration for a security with an assumed par value of \$100</p> <p>MIRR function - Returns the internal rate of return where positive and negative cash flows are financed at different rates</p> <p>NOMINAL function - Returns the annual nominal interest rate</p> <p>NPER function - Returns the number of periods for an investment</p> <p>NPV function - Returns the net present value of an investment based on a series of periodic cash flows and a discount rate</p> <p>ODDFPRICE function - Returns the price per \$100 face value of a security with an odd first period</p> <p>ODDFYIELD function - Returns the yield of a security with an odd first period</p> <p>ODDLPRICE function - Returns the price per \$100 face value of a security with an odd last period</p> <p>ODDLYIELD function - Returns the yield of a security with an odd last period</p>	6

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IV	<p>Using Financial Functions (Part 4) PDURATION function (Excel 2013) - Returns the number of periods required by an investment to reach a specified value PMT function - Returns the periodic payment for an annuity PPMT function - Returns the payment on the principal for an investment for a given period PRICE function - Returns the price per \$100 face value of a security that pays periodic interest PRICEDISC function - Returns the price per \$100 face value of a discounted security PRICEMAT function - Returns the price per \$100 face value of a security that pays interest at maturity PV function - Returns the present value of an investment RATE function - Returns the interest rate per period of an annuity RECEIVED function - Returns the amount received at maturity for a fully invested security RRI function (Excel 2013) - Returns an equivalent interest rate for the growth of an investment</p>	6
V	<p>Using Financial Functions (Part 5) SLN function - Returns the straight-line depreciation of an asset for one period SYD function - Returns the sum-of-years' digits depreciation of an asset for a specified period TBILLEQ function - Returns the bond-equivalent yield for a Treasury bill TBILLPRICE function - Returns the price per \$100 face value for a Treasury bill TBILLYIELD function - Returns the yield for a Treasury bill VDB function - Returns the depreciation of an asset for a specified or partial period by using a declining balance method XIRR function - Returns the internal rate of return for a schedule of cash flows that is not necessarily periodic XNPV function - Returns the net present value for a schedule of cash flows that is not necessarily periodic YIELD function - Returns the yield on a security that pays periodic interest YIELDDISC function - Returns the annual yield for a discounted security; for example, a Treasury bill YIELDMAT function - Returns the annual yield of a security that pays interest at maturity</p>	6
	Total	30

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Reference Books	
1	Conrad Carlberg(2011), "Excel for Accountants", Second Edition, CPA911 PUBLISHING.
2	George J. Wright(2023),"EXCEL 2023: The Beginners Guide to Master".
3	L. Murphy Smith, Lawrence C. Smith, and Katherine T. Smith. 2002. "Microsoft Excel for Accounting: Managerial and Cost (1st. ed.)". Prentice Hall Professional Technical Reference.
Web Links	
	1. https://www.youtube.com/watch?v=kNaxTNSAtLk 2. https://www.youtube.com/watch?v=RsDFonVtKGM Tutorials : 1. https://www.computertutoring.co.uk/excel-tutorials/accounts-excel/ 2. Udemy : https://www.udemy.com/course/financial-accounting-in-excel-new-business/

**சென்னைப் பல்கலைக்கழகம்
University of Madras**

Part-IV

வளர்நிலைத் தமிழ் - பாடத்திட்டம்

Advanced Tamil - Syllabus

2 பருவங்கள் (இரண்டாம் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பருவம் - 2 (Semester - 2)
வளர்நிலைத் தமிழ் - II (Advanced Tamil - II)

Course Code	Course Name	Category	L	T	P	S	Credit	Ins. Hours	Marks		
									CIA	External	Total
100L2M	வளர்நிலைத் தமிழ் - II Advanced Tamil - II	Supportive	2	-	-	-	2	2	25	75	100
Pre requisite	பத்தாம் வகுப்புவரை தமிழை மொழிப்பாடமாகப் படித்திருக்க வேண்டும்.									SV 2023	
Learning Objectives - கற்றல் நோக்கங்கள்											
<ul style="list-style-type: none"> பண்டைத் தமிழ் இலக்கியங்கள், அவற்றின் சிறப்புகள் மற்றும் பொருண்மைகள் ஆகியன குறித்து அறியச்செய்தல். காப்பிய இலக்கியங்கள், பக்தி இலக்கியங்கள் ஆகியவற்றில் காணலாகும் கருத்துக் கருவூலங்களை நுகரச் செய்தல். உரைநடை இலக்கியத்துள், கட்டுரை, இலக்கியம் குறித்த அறிமுகத்தை மாணவர்களுக்கு ஏற்படுத்துதல். பாடத்தின்வழி, பல்வகை இலக்கியங்கள் தோன்றுவதற்கான காரணங்கள் மற்றும் மாற்றம் பெறுவதற்கான காரணங்களை அறியச் செய்தல். இருவேறு மொழிகளின் இயல்புகளை உணர்த்தி, மொழிபெயர்க்கும் திறனையும் அலுவலகக் கடிதம் எழுதும் பயிற்சியையும் பெறச் செய்தல். 											
Expected Course Outcomes - எதிர்பார்க்கப்படும் கற்றல் அடைவுகள்											
On the successful completion of the course, students will be able to											
இப் பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்.											
CO 1	உரைநடை இலக்கியத்தின் பெருமைகளை உணர்ந்து, அதனை அன்றாட வாழ்வில் பயன்படுத்தும் திறன் பெறுவர்.									K2,K3	
CO 2	பண்டைத் தமிழ் இலக்கியங்கள் காட்டும் சமூக, பண்பாட்டு, வாழ்வியல் முறைகளை அறிந்துகொள்வர்.									K1,K3,K4	
CO 3	காப்பியக் கட்டமைப்புகளை இன்றைய புதினம், திரைப்படங்கள் ஆகியவற்றுடன் ஒப்பிட்டுக் காணும் அறிவைப் பெறுவர்.									K1,K3,K4	
CO 4	தமிழ் இலக்கிய மரபினையும் மாற்றங்களையும் ஆய்ந்து உணரும் ஆற்றல் பெறுவர்.									K1,K4,K5, K6	
CO 5	மொழிபெயர்ப்புத் திறன் பெறுவதோடு, அன்றாட வாழ்வின் தேவைகளான பல்வகை அலுவலகக் கடிதங்கள் எழுதும் திறன் பெறுவர்.									K4,K5,K6	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
Unit - I	பக்தி இலக்கியமும் சிற்றிலக்கியமும்										
	<ol style="list-style-type: none"> “மண்ணில் நல்லவண்ணம் வாழலாம்” - திருஞான சம்பந்தர் திருவேங்கடமலையில் பிறத்தல் என்னும் தலைப்பில் குலசேகர ஆழ்வார் பாடியுள்ள பாடல்களில் ஏதேனும் ஒன்று. முக்கூடற்பள்ளு இலக்கியத்தில் மூத்த பள்ளி தன் நாட்டுவளம் குறித்துப் பாடியுள்ள பாடல்களில் ஏதேனும் ஒன்று. 										
Unit - II	சங்க இலக்கியம், அற இலக்கியம், காப்பியம்										
	<ol style="list-style-type: none"> “நாடா கொன்றோ காடா கொன்றோ” - ஓவையார். “யாதும் ஊரே” - கணியன் பூங்குன்றனார் - புறநானூறு “நிலத்தினும் பெரிதே”, “வேம்பின் பைங்காய்” - குறுந்தொகை. திருக்குறள் - ‘பொருள்செயல் வகை’ அதிகாரம் 										

	உ) சிலப்பதிகாரம் - வஞ்சிக் காண்டம் - காட்சிக் காதை. ஊ) குண்டலகேசி - “பாளையாம் தன்மை செத்தும்” எனத் தொடங்கும் பாடல்.											
Unit - III	தமிழ் உரைநடை											
	தமிழ் உரைநடைச் சிறப்பையும் தேவையையும் மாணவர்கள் உணரும் வகையில் ஒரு சிறுகதை, ஓர் ஓரங்க நாடகம், ஓர் எளிய கட்டுரைத் தொகுப்பு இவற்றை அறிமுகம் செய்க.											
Unit - IV	தமிழர் பண்பாட்டு வரலாறு											
	தமிழர் பண்பாடு, கலைகள் (நிகழ்த்து கலை, ஓவியம், கட்டடக் கலை போன்றவற்றை அறிமுகம் செய்க.											
Unit - V	மொழிப் பயிற்சி											
	<ol style="list-style-type: none"> 1. யங்கொலிப் பிழை, குறில்-நெடில், சொற்பிழை, சந்திப்பிழை, தொடர்பு பிழைகளை நீக்கி எழுதப் பயிற்சியளித்தல். 2. கலைச்சொல்லாக்கம் 3. மொழிபெயர்ப்பு - தமிழ்-ஆங்கிலம், ஆங்கிலம்-தமிழ் பகுதிகளை மொழிபெயர்ப்பு செய்யப் பயிற்சியளித்தல். 4. வேலைவேண்டி விண்ணப்பம் எழுதுதல். 5. அலுவலகக் கடிதம். 6. போட்டித் தேர்வுகளுக்குரிய கண்ணோட்டத்தில் மொழி, இலக்கிய வரலாற்றினைக் கற்பித்தல். 											
Text book (s)												
•												
Reference Books / Websites												
•												
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2
CLO 1	3	2	3	2	2	3	2	2	2	2	3	3
CLO 2	2	2	2	3	3	2	2	3	3	2	2	2
CLO 3	3	3	3	2	2	3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3	2	2	2	2	3	2
CLO 5	2	2	3	3	2	2	3	3	2	3	3	2
Strong - 3, Medium - 2, Low - 1												

**சென்னைப் பல்கலைக்கழகம்
University of Madras**

Part-IV

அடிப்படைத் தமிழ் - பாடத்திட்டம்

Basic Tamil - Syllabus

2 பருவங்கள் (இரண்டாம் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பருவம் - II (Semester - II)
அடிப்படைத் தமிழ் - II (Basic Tamil - II)

Course Code	Course Name	Category	L	T	P	S	Credit	Ins. Hours	Marks		
									CIA	External	Total
100L2L	அடிப்படைத் தமிழ் - II Basic Tamil - II	Supportive	2		-	-	2	2	25	75	100
Pre - requisite	தமிழ் எழுத்துகளை அறிந்திருத்தலோடு தொடக்க நிலையில் பேசவும் எழுதப் படிக்கவும் தெரிந்திருத்தல்.									SV 2023	
Learning Objectives - கற்றல் நோக்கங்கள்											
<ul style="list-style-type: none"> தமிழ்மொழியைத் தொடக்க நிலையில் பேசவும் பிறர் பேசுவதைப் புரிந்துகொள்ளவும் திறன் பெறுதல். தமிழைப் படிக்கவும் எழுதவும் கற்றுக்கொள்ளுதல். பிறமொழி மாணவர்களுக்குத் தமிழ்மொழியின் சிறப்புகள், கலை-பண்பாட்டை அறிமுகப்படுத்துதல். தமிழ் இலக்கிய இலக்கண வளங்களின் சிறப்புகளை அறிதல். அவற்றுள் சிலவற்றைச் சுவைத்துப் பார்த்தல். மிழரின் தனித்தன்மைகளை உணரச் செய்தல். 											
Expected Course Outcomes - எதிர்பார்க்கப்படும் கற்றல் அடைவுகள்											
On the successful completion of the course, students will be able to											
இப் பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்.											
CO 1	தமிழ்மொழியைப் பேசவும் பிறர் பேசுவதைப் புரிந்துகொள்ளவும் திறன் பெறுதல். தமிழைப் படிக்கவும் எழுதவும் கற்றுக்கொள்வர்.									K1,K2	
CO 2	கடிதம், விண்ணப்பம், நிகழ்ச்சிக் குறிப்புகள் எழுதுதல், தகவல் தொடர்புச் சாதனங்களில் தகவல் எழுதுதல் என அன்றாட வாழ்வில் தமிழ்ப் பயன்பாட்டைக் கற்றுக்கொள்வர்.									K1,K3,K4	
CO 3	தமிழின் இலக்கிய வளத்தோடு தமிழரின் அறக் கோட்பாடுகளையும் தமிழரின் வரலாற்று-பண்பாட்டுச் செழுமையையும் புரிந்துகொள்வர்.									K1,K2,K4	
CO 4	தமிழறிஞர்களையும் படைப்பாளிகள், அரசியல் தலைவர்கள், சிறந்த ஆளுமைகளைப் பற்றி அறிந்துகொள்வர்.									K4,K5,K6	
CO 5	தமிழர் கலை, பண்பாடு, பழக்கவழங்கங்கள், விளையாட்டுகள், விழாக்கள், தமிழரின் தனித்த அடையாளங்கள், சிறப்புகள் ஆகியவற்றை அறிவதோடு, அவரவர் மண்ணுகுரிய கலைப் பண்பாட்டோடு ஒப்பிட்டுப் புரிந்துகொள்வர்.									K1,K4,K5, K6	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
Unit - I	சொல்லும் பொருளும்										
	<ol style="list-style-type: none"> பெயர்-வேற்றுமை, வினை-காலம், பெயரடை-வினையடை, எதிர்ச்சொற்கள் போன்றவறைக் கொண்டு சிறுசிறு தொடர்கள் பேசவைத்தல், எழுதவைத்தல். பெயர்ப் பலகை, செய்தித்தாள் போன்றவற்றை வாசிக்கவும் பொருள் கூறவும் பயிற்சியளித்தல். உரையாடல் (படங்களைப் பார்த்து, சொற்களைச் சொல்லவைத்தல்/பேசவைத்தல், கேள்விகளுக்குப் பதில் அளித்தல், தலைப்புகள் கொடுத்துப் பேசச் செய்தல். 										

Unit - II	அன்றாட வாழ்வில் தமிழ்ப் பயன்பாடு
	காலைக் கடமைகள், சமையல், உணவுகள், உடல்நலம், வீட்டுப் பொருள்கள், வணிகம், போக்குவரத்து, பயணம் தொடர்பான செயல்பாடுகள் போன்ற அன்றாட நடவடிக்கைகளில் தமிழ்மொழிப் பயன்பாடு.
Unit - III	தமிழ் இலக்கியங்கள் அறிமுகம்
	1. தமிழ் இலக்கியங்கள் அறிமுகம் - இலக்கிய இலக்கண வளங்களின் சிறப்புகள். 2. திருக்குறள், ஆத்திசூடி, சங்க இலக்கியம், திரைப் பாடல்கள், நாட்டுப்புறப் பாடல்கள் போன்றவற்றில் சுவைமிகுந்த பாடல்களை வாசிக்கவைத்தல் பொருளுணர்த்துதல், கற்றவற்றை எழுதச்செய்தல்.
Unit - IV	தமிழ்ப் படைப்பாளர்கள், அறிஞர்கள், ஆளுமைகள், தலைவர்கள்
	1. இலக்கிய-இலக்கணப் படைப்பாளர்கள் (தொல்காப்பியர், திருவள்ளுவர், ஓவையார், கம்பர், பாரதி, பாரதிதாசன், ஜெயகாந்தன், கண்ணதாசன், வைரமுத்து போன்றோர்). 2. அரசியல் தலைவர்கள் (காமராசர், பெரியார், அண்ணா, எம்.ஜி.ஆர். போன்றோர்). 3. திரைப் பிரபலங்கள் (சிவாஜி கணேசன், ரஜினிகாந்த், கமலஹாசன், பாலச்சந்தர், இளையராஜா, சி.பா. பாலசுப்பிரமணியம் போன்றோர்). 4. ஆளுமைகள் (வ.உ. சிதம்பரனார், பாவாணர், அப்துல் கலாம், போன்றோர்). மேற்குறித்தோரை அறிமுகப்படுத்துதல். மாணவர்களைப் பேசவைத்தல் /எழுதவைத்தல்.
Unit - V	தமிழர் கலை, பண்பாடு, பழக்க வழங்கல்கள், விளையாட்டுகள், விழாக்கள்
	1. தமிழரின் தனித்த அடையாளங்களும் சிறப்புகளும். 2. கலைகள் (கட்டடம், சிற்பம், ஓவியம், புழங்குபொருள்கள்). 3. நுண்கலைகள் (சிலம்பம், பட்டிமன்றம், வில்லுப்பாட்டு, ஆட்டம், கூத்து போன்றன). 4. விளையாட்டுகள் (குழந்தைகள், சிறுவர், இளைஞர், ஆண்கள், பெண்கள்). 5. விழாக்கள் (குடும்ப விழாக்கள், கோயில் சார்ந்த விழாக்கள், கிராமிய விழாக்கள்). 6. சுற்றுலாத் தலங்கள் / வரலாற்றுச் சிறப்புமிக்க இடங்கள். 7. உணவு, உடை, மருத்துவம் இன்னபிற. மேற்குறித்தவற்றை அறிமுகப்படுத்துதல். மாணவர்களைப் பேசவைத்தல் /எழுதவைத்தல்.
Text book (s)	
•	அடிப்படைத் தமிழ்-2 (Basic Tamil-II)
Reference Books / Websites	
•	தமிழில் நாமும் தவறில்லாமல் எழுதலாம் - பொற்கோ, பாரி நிலையம், சென்னை, 2003.
•	www.tamilvu.org/ta/content/சான்றிதழ்
•	www.thamizham.net/kal/ttenglish/cards32-u8.htm
•	www.thamizham.net/kal/ttenglish/index-u8.htm
•	www.ilearntamil.com
•	www.wikihow.com/Learn-Tamil
•	www.ilovelanguages.org/tamil.php
•	www.ling-app.com/learn-tamil
•	www.ilearntamilnow.com
•	www.17-minute-languages.com/en/learn-tamil
•	www.hindustanitongue.com/learn-tamil

•	www.duolingo.com/course/ta/en/Learn-Tamil
•	www.mylanguages.org/learn_tamil.php
•	www.learn101.org/tamil.php
•	www.goethe-verlag.com/book2/EN/ENTA/ENTA002.HTM
•	www.karky.in/payilcourses/index.html
•	www.tamilvu.org/ta/பயணியர்-தமிழ்
•	www.languagetrainers.com/blog/tamil-words/
•	www.thamizham.net/kal/tamil.htm
•	www.worldtamilacademy.com
•	www.outsourcingtranslation.com/resources/phrases/tamil-sentences.php
•	www.ling-app.com/ta/basic-words-in-tamil/
•	www.thirutamil.com/article/20-easy-thirukkural-in-tamil/
•	www.chennaiibrary.com/avvai/kondraivendan.html
•	www.tamilvu.org/ta/content/புதிய-பாடத்திட்டம்-2022
•	www.tamilvu.org/ta/content/மின்-கற்றலுக்கான-இணையத்தளம்
•	www.ling-app.com/ta/tamil-culture
•	www.caleidoscope.in/art-culture/tamil-nadu-culture-3

Apps

•	www.kaniyantamil.com/best-mobile-apps-tamil-learning/
•	Tamil 101 - Learn to Write
•	https://payil.app/tva/ta/
•	https://tamil-101.en.aptoide.com/app
•	Ling - Learn Tamil Language
•	Tamil by Nemo
•	Learn Tamil Quickly

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2
CLO 1	3	2	3	2	2	3	2	2	2	2	3	3
CLO 2	2	2	2	3	3	2	2	3	3	2	2	2
CLO 3	3	3	3	2	2	3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3	2	2	2	2	3	2
CLO 5	2	2	3	3	2	2	3	3	2	3	3	2

Strong - 3, Medium - 2, Low - 1

UNIVERSITY OF MADRAS
B.COM. (HONS.) DEGREE PROGRAMME
 SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – II
SEC – 3 RETAIL MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
149S2B	2				2	2	25	75	100
Unit	Contents							No. of Hours	
I	Overview of Retail Introduction to Retail (Barter System to Trading) - Contribution to GDP -Career Opportunities in Retail - Retail & Entrepreneurship - Retail Formats - SMART Goals							6	
II	Retail Marketing Basic Retail Marketing Concepts - Fundamentals of Pricing - Promotion - Omni Channel Retail Marketing & Distribution - Inventory management							6	
III	Retail Store Operations Store Layout & Design - Visual Merchandising - Point of sale – Customer Handling - Basics in Retail Logistics & Supply Chain Management							6	
IV	Customer Value Management Retail Communication - Personality Grooming - Sales Management - Cross Selling & Up-selling - Customer experience and feedback management - WOW factor in Retail Business - Health and Safety at Workplace - Retail KPI - Team Work & Leadership Skills - Ethics in Retail							6	
V	Latest Trend in Retail Business Latest technological developments in retail Sector - Social Media Marketing - Basic Retail Analytics							6	
Total							30		
Reference Books									
1	Retailing Management, Gibson C Vedamani , Jaico Publishing House								
2	Retail Management, : Suja Nair, Publisher: Himalaya Publishing House								
3	Retailing Management, : Michael Levy, Barton A Weitz and Ajay Pandit, Tata McGraw Hill Publishing								
4	The Art of Retailing, A J Lamba, Tata McGraw Hill Publishing								
Web Links									
https://www.managementstudyguide.com/retail-management.htm https://www.open.edu/openlearn/money-business/business-strategy-studies/retail-marketing/content-section---references https://www.tutorialspoint.com/retail_management/retail_management_useful_resources.htm https://ebooks.lpude.in/management/mba/term_3/DMGT550_RETAIL_MANAGEMENT.pdf									

III SEMESTER

CORE 9: BUSINESS MATHEMATICS

SUB CODE: CH23A

CREDITS: 4

OBJECTIVES

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

UNIT – I

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

UNIT – II

Algebra - Ratio, Proportion and Variations

UNIT – III

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

UNIT – IV

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

UNIT – V

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

Recommended Text:

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

Reference Books:

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

COURSE OUTCOME

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

CORE 10: ACCOUNTING STANDARDS

SUB CODE: CH23B

CREDITS: 4

OBJECTIVES:

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

UNIT – I

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

UNIT – II

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

UNIT – III

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

UNIT – IV (CASE STUDY)

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

UNIT – V

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

Recommended Text:

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

Reference Books:

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

LEARNING OUTCOMES

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

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

CORE 11: MARKETING PRACTICE

SUB CODE: CH23C

CREDITS: 4

OBJECTIVES:

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

UNIT I

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

UNIT II

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

UNIT III (CASE STUDY)

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

UNIT IV

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

UNIT V

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

Recommended Text:

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

Text Book for Reference:

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

LEARNING OUTCOMES

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

CORE 12: ENTREPRENEURIAL DEVELOPMENT

SUB CODE: CH23D

CREDITS: 4

OBJECTIVES

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

UNIT I:

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

UNIT II: (CASE STUDY)

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

UNIT III:

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

Unit IV: Business Planning Process

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

UNIT V:

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

Recommended Text:

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

Reference Books:

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

LEARNING OUTCOMES

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

CORE 13: CORPORATE ACCOUNTING

(AS PER REVISED SCHEDULE VI)

SUB CODE: CH23E

CREDITS - 4

OBJECTIVES

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

UNIT I

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

UNIT II

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

UNIT III

Valuation of goodwill – valuation of shares

UNIT IV (CASE STUDY)

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

UNIT V

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

Recommended Text:

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

, New Delhi

Reference Books:

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

LEARNING OUTCOMES

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

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

OBJECTIVES

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

UNIT: I

Computerized Accounting – Tally.ERP 9

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

Overheads recording (cash, cheque & NEFT)

Payroll Preparation (cash, cheque, NEFT)

Statutory Compliance (cash, cheque & NEFT)

UNIT: II

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

UNIT: III

Preparation of final accounts with adjustments - 5 + 10 Hours

UNIT: IV

Voucher entries postings, Inventory accounting - 10 + 30 Hours

Purchase and sales order,

UNIT: V

Introduction to GST - 5 + 15 Hours

LEARNING OUTCOME:

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

IV SEMESTER

CORE 15: BANKING AND INSURANCE

SUB CODE: CH24A

CREDITS: 4

OBJECTIVES:

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

UNIT I

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

UNIT – II (CASE STUDY)

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

UNIT-III

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

UNIT-IV

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

UNIT-V

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

Recommended Text:

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

Reference books:

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

LEARNING OUTCOMES

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

CORE 16: SPECIAL ACCOUNTS

SUB CODE: CH24E

CREDITS: 4

OBJECTIVES:

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

UNIT I:

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

UNIT II:

Double Account System – Accounts of Electricity Companies.

UNIT III: (CASE STUDY)

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

UNIT IV:

Banking Company Accounts

UNIT V:

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

Recommended Text:

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

Reference Books:

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

LEARNING OUTCOME :

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

CORE 17: PRINCIPLES OF MANAGEMENT

SUB CODE: CH24C

CREDITS: 4

OBJECTIVES

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

UNIT I

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

UNIT II

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

UNIT III [CASE STUDY]

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

UNIT IV

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

UNIT V

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

Recommended Text:

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

Reference Books:

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

LEARNING OBJECTIVES

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

CORE 18: CORPORATE ETHICS AND GOVERNANCE

SUB CODE: CH24D

CREDITS: 4

OBJECTIVES:

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

UNIT I [CASE STUDY]

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

UNIT II

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

UNIT III

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

UNIT IV

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

UNIT V

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

Reference Books:

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

LEARNING OUTCOMES

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

CORE 19: SERVICES MARKETING

SUB CODE: CH24B

CREDITS: 4

OBJECTIVES:

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

UNIT I

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

UNIT II

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

UNIT III [CASE STUDY]

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

UNIT IV

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

UNIT V

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

Recommended text:

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

Reference Books:

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

CORE20 PRACTICAL II : COMPUTER APPLICATIONS IN BUSINESS-II

Sub Code: CH241

Credits : 4

OBJECTIVES:

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

SPSS - Statistical Package for Social Science

UNIT: I

Construction of frequency tables, Graphical representation of data

UNIT-II

Measures of central tendency, Measures of dispersion

5 + 20 Hours

UNIT: III

Correlation co-efficient

5 +15Hours

UNIT: IV

MS-Excel

5 + 10 Hours

UNIT: V

Calculation of NPV of projects

Cash Budget

Break-Even Analysis

Comparison of prices across years of multiple products

Flexible Budgets

Variance Analysis

5 + 25 Hours

OUT COME:

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

ENVIRONMENTAL STUDIES PROGRAMME

ABILITY ENHANCEMENT
COMPULSORY COURSES
(AECC- Environmental Studies)

Credits: 2

II Year /IV Sem.

SUBJECT CODE: HNK4B

OBJECTIVES

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

Unit 1: Introduction to Environmental Studies

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

Unit 2 : Ecosystem (2 lectures)

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

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

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

Unit 4: Biodiversity and Conservation (8 lectures)

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

Unit 5: Environmental Pollution (8 lectures)

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

- Pollution case studies.

Unit 6: Environmental Policies & Practices (8 lecturers)

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

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

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

Unit 8 : Field Work (6 lectures)

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

(Equal to 5 Lectures)

Suggested Readings:

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

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

LEARNING OUTCOMES

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

V SEMESTER

CORE 21: COST ACCOUNTING

SUB CODE:

CREDITS: 4

OBJECTIVES:

- To make the students to know the Process of Accounting for Cost Elements.
- To understand the advantages of Costing to the Stakeholders, Workers, Creditors and the Public.

UNIT-I

Nature and significance of Cost Accounts – Financial vs. Cost Accounts – Definition of Cost Accounting – Meaning, scope, objectives, importance, advantages and limitations of Cost

Accounting – Cost centre – Profit centre . Meaning of Activity based costing.

UNIT-II [CASE STUDY]

Cost classification and cost concepts – Elements of cost – Preparation of cost sheets – Tenders and quotations.

UNIT-III

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

UNIT-IV

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

UNIT-V

Contract costing – Ascertainment of profit from incomplete contracts – Reconciliation of cost and financial accounts

Recommended Text:

1. Drury – Management and Cost Accounting with CourseMate
2. R.S.N. Pillai and V. Bagavathi, Cost Accounting, S.Chand.

Reference Books:

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

6.T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham Publications

OUTCOME:

- At the end of the course students will understand the Importance of costing.

GUIDELINES TO THE QUESTION PAPER SETTERS

Problem oriented paper : COST ACCOUNTING

SUB CODE:

CREDITS: 4

Break up of questions for theory and problem:

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	1	1	-	-	-
II	1	1	-	1	-	1 case study compulsory
III	1	1	1	1	-	1
IV	1	1	-	2	-	1
V	1	1	-	2	-	
TOTAL	5	5	2	6	-	3

SEC - A - 10

SEC - B - 8

*SEC- C -

3

Sec- C - Two out of three questions to be answered. The first question shall be a 'case study'and it is to be compulsorily answered.

CORE22: LOGISTICS AND SUPPLY CHAIN MANAGEMENT

SUBJECT CODE

CREDITS: 4

Learning Objectives:

1. The students to gain deeper insights into logistics and supply chain management.
2. To highlight the integrated nature of working in logistics and supply chain industry.
3. To prepare students to work in logistics and allied industries.

UNIT 1: Concepts of Logistics – Evolution – Nature and Importance – Components of Logistics Management- Competitive advantages of Logistics – Functions of Logistics management – Principles – Logistics Network- Integrated Logistics system, Supply chain management – Nature and Concepts – Value chain- Functions – Supply chain effectiveness – Outsourcing – 3PLs and 4PLs – Supply chain relationships – Customer services.

UNIT 2: Elements of Logistics and Supply chain management – Inventory carrying – Warehousing, Technology in the warehouse: Computerisation, Barcoding, RFID and WMS – Material handling , Concepts and Equipments: Automated Storage and Retrieval Systems – Order Processing – Transportation – Demand Forecasting – Impact of Forecasts on Logistics and Supply chain Management- Performance measurements.

UNIT 3: (CASE STUDY)

Transportation – Position of Transportation in Logistics and Supply chain management- Road, Rail, Ocean Transport - Ships- Types- Measurement capacity of ships – shipping information, Air, Transport Multi model transport – containerization – CFS – ICDS-Cross Docking- Selection of transportation mode – Transportation Network and Decision – Insurance aspects of logistics.

UNIT 4: Logistical Information System (LIS) - Operations – Integrated IT solution for Logistics and supply chain management- Emerging technologies in Logistics and Supply chain management. Components of a logistic system-transportation-Inventory carrying-warehousing-order processing –Distribution channels- Difference between warehouse and distribution centre.

UNIT 5: Performance- Bench marking for supply chain improvement- Dimensions and achieving excellence- Supply Chain Measures – SCOR model- Logistics score board- Activity Based Costing - Economic Value Added Analysis- Balance Score card approach- Lean thinking and six sigma approach in Supply Chain.

REFERENCE BOOKS:

1. Agarwal, D.K., „Textbook of Logistics and Supply Chain Management“, Mac Millan India Ltd, 2003.

2. Chase, R.B., Shankar, R and Jacobs, F.R. „Operations Management and Supply Chain Management“, McGraw Hill Publications, 13th edition, 2018.
3. Chopra, S., Meindl, P. and Kalra, D.V. „Supply Chain Management“, Pearson Education India, 6th edition, 2016.
4. Krishnaveni Muthiah, „Logistics Management and Seaborne Trade“, Himalaya Publishing House, 2010.
5. Martin Christopher, “Logistics and Supply Chain Management“ Pearson Education, 2003.
6. Ronald H. Ballou, “Business Logistics and Supply Chain Management“ Pearson Education 2004.

E-RESOURCES:

1. www.managementstudyguide.com
2. https://www.tutorialspoint.com/supply_chain_management/supply_chain_management_tutorial.pdf
3. <https://www.camcode.com/asset-tags/supply-chain-management-guide/>
4. <https://library.ku.ac.ke/wp-content/downloads/2011/08/Bookboon/Magement%20andOrganisation/fundamentals-of-supply-chain-management.pdf>
5. https://www.youtube.com/watch?v=PmR2SKeY9Ms&list=PLGit8ynny_3ANzZMsJJjeuxMg-S0f0hGcn
6. <https://www.youtube.com/watch?v=IqmrNUoiy7g&list=PLF9071540F59BA1F0>

OUTCOME

- On completion of syllabus student will understand the basic concepts of logistics and supply chain management and 2student prepare them self to work in logistics and allied industries

FOR ALL THEORY SUBJECTS

LOGISTICS AND SUPPLY CHAIN MANAGEMENT

SUBJECT CODE:

CREDITS: 4

TEMPLATE FOR QUESTION PAPER [FOR THEORY PAPERS]

Section A

Answer all the questions (10 x 2 Marks = 20 Marks)

10 questions to be asked at the rate of 2 questions from each unit of syllabus.

Section B

Answer any FIVE questions (5 x 5 Marks = 25 Marks)

8 questions to be asked at the rate of at least 1 question and not more than 2 questions from each unit of syllabus.

Section C

Two questions (2 x 15 Marks = 30 Marks)

Two out of three questions to be answered. The first question shall be a „case study“ and it shall be compulsorily to be answered.

***Case study – UNIT III**

CORE 23 : INCOME TAX LAW AND PRACTICE – I

SUB CODE:

CREDITS:4

Learning Objectives

1. To enable the students to identify the basic concepts, definitions and terms related to Income Tax.
2. To enable the students to determine the residential status of an individual and scope of total income.

UNIT I

Meaning and Features of Income – Important definitions under the Income Tax Act – Tax rates of individual assessee – Residential status – scope of total income – capital and revenue – Incomes exempt from tax.

UNIT II

Heads of Income – Salaries – Allowances – Perquisites and their valuation – Deductions from salary – Gratuity – Pension – Commutation of pension – Leave salary – Profits – In – Lieu of salary – Provident Funds – Deductions under section 80C.

UNIT III

Income from House Property – Definition of Annual Value – Deduction from Annual value – Computation of Income under different circumstances.

UNIT IV(CASE STUDY)

Income from business or profession – Allowable and Not Allowable expenses – General Deductions – Provisions relating to Depreciation – Deemed business profits – Undisclosed Income/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

Assessment of individuals (covering incomes under salary, house property, business or profession including sec.80C – computation of tax) – Filing of returns – various return forms – Permanent Account Number (PAN) and its usage.

Recommended Text:

1. Naveen Mittal – Concepts Building Approach to Income Tax Law & Practice - Cengage New Delhi
2. Naveen Mittal – Principles of Income Tax Law & Practice – Cengage New Delhi
3. T. Srinivasan – Income Tax & Practice – Vijay Nicole Imprints Private Limited , Chennai
4. Vinod, K.Singhania, Students Guide to Income Tax, Taxman Publications Pvt. Ltd.

Text Books for Reference:

- Dr. VinodK.Singhania ,Students Guide to Income Tax-Taxman Publications Pvt. Ltd.
- T.S.Reddy ,Y.Hari Prasad Reddy , Income Tax theory, Law and Practice, Margham Publications.
- V.P. Gaur &D.B.Narang, Puja Gaur, Rajeev Puri , Income Tax Law and Practice, Kalyani Publishers.

Learning Outcomes

1. Students would identify the technical terms related to Income Tax.
2. Students would determine the residential status of an individual and scope of total income.
3. Students would compute income from salaries, house property, business/profession, capital gains and income from other sources.

GUIDELINES TO THE QUESTION PAPER SETTERS**Problem oriented paper : INCOME TAX LAW AND PRACTICE – I****SUB CODE:****CREDITS:4****Break up of questions for theory and problem:**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	1	1	2	-	-
II	1	2	-	2	-	1
III	-	2	-	1	-	1
IV	-	1	-	1	-	1(CASE STUDY COMPULSORY)
V	2	-	1	-	-	-
TOTAL	4	6	2	6	-	3

SEC - A – 10
C - 3

SEC – B – 8

SEC-

Sec- C - Two out of three questions to be answered. The first question shall be a „case study“and it is to be compulsorily answered.

CORE 24 : FINANCIAL MANAGEMENT

SUB CODE:

CREDITS: 4

Learning Objectives

1. To provide an in-depth view of the process in financial management of the firm
2. To develop knowledge on the allocation, management and funding of financial resources
3. To improve students' understanding of the time value of money concept and the role of a financial manager in the current competitive business scenario
4. To enhance student's ability in dealing short-term dealing with day-to-day working capital decision; and also longer-term dealing, this involves major capital investment decisions and raising long-term finance.

UNIT –I:

Financial management –Introduction-scope-finance and other related disciplines-Financial Functions. Financial Goals: Profit Maximization Vs Wealth Maximization – Concept of time value of money -Sources of financing - Short term and Long term. Capitalization - over and under Capitalization.

UNIT-II:(CASE STUDY)

Capital Budgeting- Estimating cash flows- Evaluation Techniques, Traditional and Discounted cash flow techniques (Risk analysis Excluded)–Capital Rationing.

UNIT-III:

Concept of Cost of Capital. Measures of Specific and Overall cost of capital. Financing Decisions- Determinants of Capital structure – Theories of Capital structure

UNIT IV:

Leverage – Operating, Financial and combined- dividend decisions – factors determining dividend policy – Dividend theories – Walter's model – Gordon's model – MM model

UNIT V:

Working capital management – need for working capital –Determinants of working capital – computation of working capital –Management of cash, inventory, accounts receivable and accounts payable

Recommended Text :

1. William R. Lasher – Financial Management - CENGAGE New Delhi
2. I.M.Pandey Financial Management

Reference Books:

- 1 M.Y.Khan and P.K.Jain - Basic Financial Management
- 2..Financial Management – A. Murthy – Margham Publications

Learning Outcomes

1. Explain the fundamental financial concepts, especially time value of money
2. Apply capital budgeting projects using traditional methods
3. Analyze the main ways of raising capital and their respective advantages and disadvantages in different circumstances
4. Integrate the concept and apply the financial concepts to calculate ratios and do the capital budgeting

GUIDELINES TO THE QUESTION PAPER SETTERS

Problem oriented paper: FINANCIAL MANAGEMENT

SUB CODE:

CREDITS: 4

Break up of questions for theory and problem:

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	1	1	-	-	-
II	1	1	-	1	-	1 case study compulsory
III	1	1		1	-	1
IV	1	1	-	2	-	1
V	1	1	-1	2	-	
TOTAL	5	5	2	6	-	3

SEC - A – 10

SEC – B – 8

*SEC- C -

3

Sec- C - Two out of three questions to be answered. The first question shall be a „case study „and it is to be compulsorily answered.

CORE 25 : PRACTICAL AUDITING

SUB CODE:

CREDITS: 4

Learning Objectives

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

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV(CASE STUDY)

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

UNIT V

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

Recommended Text:

1. **Pradeep Kumar, Baldev Sachdeva, Jagwanth Singh, AuditingPrinciples and Practices, Kalyani Publications.**

Reference Books:

1. DinkarPagare, Principles and Practices of Auditing, Sultan Chand and Sons, New Delhi
2. S. Vengadamani, Practical Auditing
3. Sharma T.R., Auditing Principles & Problems, SahityaBhawan, Agra

4. Kamal Gupta and Ashok Arora, Fundamentals of Auditing, Tata McGraw Hill Publishing Company Ltd., New Delhi

Learning Outcomes

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

PRACTICAL AUDITING

SUB CODE:

CREDITS: 4

TEMPLATE FOR QUESTION PAPER [FOR THEORY PAPERS]

Section A

Answer all the questions (10 x 2 Marks = 20 Marks)

10 questions to be asked at the rate of 2 questions from each unit of syllabus.

Section B

Answer any FIVE questions (5 x 5 Marks = 25 Marks)

8 questions to be asked at the rate of at least 1 question and not more than 2 questions from each unit of syllabus.

Section C

Two questions (2 x 15 Marks = 30 Marks)

Two out of three questions to be answered. The first question shall be a „case study“ and it shall be compulsorily to be answered.

***Case study – UNIT IV**

CORE 26: RESEARCH METHODOLOGY

SUB CODE:

CREDITS: 4

Learning Objectives

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

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV

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

UNIT V (CASE STUDY)

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

Recommended Text:

- 1.kartikeya Bolar, Rajdeep Chakraborti , Amarnath Mitra, I.Shridharan – Business research and Analytics – Cengage , New Delhi
2. Ratan Khasnabis, Suvasis Saha – Research methodology –Universities Press (India) Private Limited, Hyderabad.
3. Shashi K. Gupta, Praneet Rangi, Research Methodology and Report writing, Kalyani Publishers

Reference Books:

1. **William G.Zikmund, Barry J.Babin, Jon C.Carr, Mitch Griffin – Business Research methods** - Cengage , New Delhi
2. Dr M Ranganatham, Business Research Methods, Himalayas Publishing
3. William C Emory, Business Research Methods, R.D. Irwin. Inc
4. Robert G Murdick, Business Research – Concepts & Practice, International text book Company
5. Kothari C.R., Research Methodology, Vikas Publishing Ltd.

Learning Outcomes

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

RESEARCH METHODOLOGY

SUB CODE:

CREDITS: 4

TEMPLATE FOR QUESTION PAPER [FOR THEORY PAPERS]

Section A

Answer all the questions (10 x 2 Marks = 20 Marks)

10 questions to be asked at the rate of 2 questions from each unit of syllabus.

Section B

Answer any FIVE questions (5 x 5 Marks = 25 Marks)

8 questions to be asked at the rate of at least 1 question and not more than 2 questions from each unit of syllabus.

Section C

Two questions (2 x 15 Marks = 30 Marks)

Two out of three questions to be answered. The first question shall be a „case study“ and it shall be compulsorily to be answered.

***Case study – UNIT V**

**PART – IV - VALUE EDUCATION
SYLLABUS**

CREDITS: 2

III YEAR / V SEM

SUBJECT CODE: HAE5Q

Objective:

- To make the student work with the right attitude and standards to face the outside world.

- Value Education is a process of increasing the overall character of a student, it also includes character development, personality development and spiritual development, it develops a sensible person with strong character and values.

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

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

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

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

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

Books for Reference :

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

LEARNING OUTCOMES

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

VI SEMESTER
CORE 27 : ACCOUNTING FOR DECISION MAKING

SUB CODE:

CREDITS: 4

Learning Objectives

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

UNIT I

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

UNIT II [CASE STUDY]

Ratio Analysis – Interpretation, benefits and limitations. Classification of ratios-Liquidity, Profitability, Turnover, Solvency or Financial ratios

UNIT III

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

UNIT IV

Marginal costing - features, advantages and limitations - Absorption costing and Marginal costing – CVP analysis – Applications of Marginal Costing – Key factor, Make or Buy decision , Sales mix decision, Plant Merger decisions

UNIT V

Variance Analysis – material, labour and overhead variances

Recommended Text:

1. T. S. Reddy and Hari Prasad Reddy, Management Accounting, Margham Publications.

Reference Books:

1. S.N. Maheswari, Management Accounting – Sultan Chand & Sons.
2. Dr A Murthy and Dr S GURUSAMY, Cost Accounting, Tata McGraw Hill
3. RSN Pillai&Bagavati, Management Accounting – S Chand & Co Ltd – New Delhi.
4. HorngrenSunderu Stratton, Introduction to Management Accounting – Pearson Education.

Learning Outcomes

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

GUIDELINES TO THE QUESTION PAPER SETTERS
ACCOUNTING FOR DECISION MAKING

Problem oriented paper

SUB CODE: 14UBHCT6A25

CREDITS: 4

Break up of questions for theory and problem:

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	1	1	-	-	-
II	1	1	1	1	-	1 *case study compulsory
III	1	1	-	2	-	1
IV	1	1	-	2	-	1
V	1	1	-	1	-	-
TOTAL	5	5	2	6		3
	SEC - A - 10		SEC - B - 8		*SEC- C- 3	

Sec- C - Two out of three questions to be answered. The first question shall be a „case study „and it is to be compulsorily answered.

CORE 28: HUMAN RESOURCE MANAGEMENT

SUB CODE:

CREDITS: 4

Learning Objectives

1. To facilitate the students to know about the importance of Human Resources.
2. To make the students to understand the various aspects of the Human Resources Management.

UNIT I

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

UNIT II [CASE STUDY]

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

UNIT III

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

UNIT IV

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

UNIT V

Human Resource Audit – Nature – Benefits – Scope – Approaches

Recommended Text:

1.Dr. J. Jayashankar, Human Resource Management, Margham Publications

Reference Books:

1. C.B.Gupta - Human Resource Management- Sultan Chand & Sons
2. L.M.Prasad – Human Resource Management- Sultan Chand & Sons.

Learning Outcomes

1. Understanding of basic concepts, functions and functioning of Human resource department of the organisations

HUMAN RESOURCE MANAGEMENT

SUB CODE:

CREDITS: 4

TEMPLATE FOR QUESTION PAPER [FOR THEORY PAPERS]

Section A

Answer all the questions (10 x 2 Marks = 20 Marks)

10 questions to be asked at the rate of 2 questions from each unit of syllabus.

Section B

Answer any FIVE questions (5 x 5 Marks = 25 Marks)

8 questions to be asked at the rate of at least 1 question and not more than 2 questions from each unit of syllabus.

Section C

Two questions (2 x 15 Marks = 30 Marks)

Two out of three questions to be answered. The first question shall be a „case study“ and it shall be compulsorily to be answered.

***Case study – UNIT II**

CORE 29: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

SUB CODE: 14UBHCT6A27

CREDITS: 4

Learning Objectives

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

UNIT I (CASE STUDY)

Investment – Meaning, Objectives- Classification of Investment – Investment , Process – Factors favouring Investment – Sources of Investment information .

UNIT II

Risk and Return – Definition of Risk and Return – Systematic and Unsystematic Risk – Types of Risk – Measurement of Risk.

UNIT III

Fundamental and technical analysis – Economy, Industry and Company analysis – Tools for technical analysis.

UNIT IV

Portfolio Management – Definition – Portfolio selection – Performance – Evaluation and Portfolio revision.

UNIT V

Capital asset Pricing Model – Definition – Security market line – Assumptions of Capital asset Pricing Model – Limitations of Capital asset Pricing Model.

Recommended Text :

1. Shalini Talwar - security analysis and portfolio management – Cengage New Delh
2. Dr. L. Natarajan , Investment Management , Margham Publications.

Reference Books:

1. Elton, Edwin J., Gruber, Martin J., Brown, Stephen J., Goetzmann, William N., “Modern Portfolio Theory and Investment Analysis”, 6th Edn, Wiley, 2003.
2. Prasanna Chandra, “Managing Investments”, Tata McGraw Hill, New Delhi, 1999.
3. Lee, Cheng F., “Advances in Investment Analysis and Portfolio Management”, Publisher: Science & Technology Books.

Learning Outcomes

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

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT SUB

CODE:

CREDITS: 4

TEMPLATE FOR QUESTION PAPER [FOR THEORY PAPERS]

Section A

Answer all the questions (10 x 2 Marks = 20 Marks)

10 questions to be asked at the rate of 2 questions from each unit of syllabus.

Section B

Answer any FIVE questions (5 x 5 Marks = 25 Marks)

8 questions to be asked at the rate of at least 1 question and not more than 2 questions from each unit of syllabus.

Section C

Two questions (2 x 15 Marks = 30 Marks)

Two out of three questions to be answered. The first question shall be a „case study“ and it shall be compulsorily to be answered.

***Case study – UNIT I**

CORE :30 INCOME TAX , LAW AND PRACTICE-II

SUB CODE:

CREDITS:4

Learning Objectives

No. of Credits: 5

1. To help the students to understand the relevance and significance of Tax.
2. To facilitate the students in understanding the various Provisions I.T. Act.

UNIT I

Income under capital gains –short term , long term capital gains-certain transaction not included as transfer-cost of acquisition –cost of improvement –indexation of cost- Capital gains under different circumstances-Exempted capital gains computation of capital gains

UNIT II

Income from other sources –their computation –grossing up – deduction in computing income under the head and other related provisions.

UNIT III

Clubbing of Income –Deemed incomes –Provisions of the Act relating to clubbing of income –Set off – Carry forward and set off of losses .

UNIT IV (CASE STUDY)

Permissible deductions from gross total income–Sec.80C, 80CCC, 80CCCD, 80DD,80DDB,80E, 80G, 80GG, 80GGA,80QQB,80RRB,80TTA,80U-Assessment of Individual(Covering capital gains , Income from other sources including the above mentioned deductions –Computation of Tax).

UNIT V

Income Tax Authorities –Powers of the central Board of Direct Taxes(CBDT) Commissioners of Income Tax and Income Tax officers –Assessment Procedures –self Assessment –Best Judgement Assessment – Income Escaping Assessment (Re- assessment)- Advance payment of Tax –Meaning and Due dates –Deduction of Tax at source-Meaning.

Recommended Text:

1. Naveen Mittal – Concepts Building Approach to Income Tax Law & Practice - Cengage New Delhi
2. Naveen Mittal – Peinciples of Income Tax Law & Practice – Cengage New Delhi
3. T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai.
4. V.P. Gaur &D.B.Narang, Puja Gaur, Rajeev Puri , Income Tax Law and Practice, Kalyani Publishers.

Text Books for Reference:

- Dr. VinodK.Singhaniania ,Students Guide to Income Tax-Taxman Publications Pvt. Ltd.
- T.S.Reddy ,Y.Hari Prasad Reddy , Income Tax theory, Law and Practice, Margham Publications.

Learning Outcome:

1. The students will understand the procedure for computing taxable income from different heads, clubbing of income, Setoff and carry forward of losses and Deductions applicable to an individual.

GUIDELINES TO THE QUESTION PAPER SETTERS**Problem oriented paper: INCOME TAX , LAW AND PRACTICE-II****SUB CODE:****CREDITS: 4****Break up of questions for theory and problem:**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1-	1	-	2	-	1
II	1	1	-	1	-	1
III	1	1	1	1	-	-
IV	1	2	-	2	-	1*(CASE STUDY COMPULSORY)
V	1	-	1	-	-	-
TOTAL	5	5	2	6	-	3
	SEC - A – 10		SEC – B – 8		* SEC- C - 3	

Sec- C - Two out of three questions to be answered. The first question shall be a „case study“ and it is to be compulsorily answered.

CORE 31: INDIRECT TAXATION

SUB. CODE:

CREDITS:4

Learning Objectives

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

UNIT I : Introduction

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

UNIT II: GST- Overview & Concepts

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

UNIT III: GST- Taxation/Assessment Proceedings

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

UNIT IV: GST- Audit

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

UNIT V: Customs duty (CASE STUDY)

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

Recommended Texts

1. Shilpi Sahi – Concepts Building Approaches to Goods and Services Tax (GST), & Customs Law - CENGAGE , New Delhi

Learning Outcomes

1. The students will be able to understand the concepts of Indirect taxation, types and Assessment procedures.

SUGGESTED READINGS

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

E-Resources

1. www.gstjockey.com
2. www.gst.gov.in
3. <http://gstpanacea.com>
4. <http://taxheal.com>

INDIRECT TAXATION

SUB. CODE:

CREDITS:4

TEMPLATE FOR QUESTION PAPER [FOR THEORY PAPERS]

Section A

Answer all the questions (10 x 2 Marks = 20 Marks)

10 questions to be asked at the rate of 2 questions from each unit of syllabus.

Section B

Answer any FIVE questions (5 x 5 Marks = 25 Marks)

8 questions to be asked at the rate of at least 1 question and not more than 2 questions from each unit of syllabus.

Section C

Two questions (2 x 15 Marks = 30 Marks)

Two out of three questions to be answered. The first question shall be a „case study“ and it shall be compulsorily to be answered.

***Case study – UNIT V**

PROJECT VIVA-VOCE

SUB CODE:

CREDITS: 8

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

INTERNSHIP

SUB CODE:

CREDITS: 14

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

ASSESSMENT PROCEDURE

THEORY PAPER.S

EXTERNAL - 75 MARKS

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

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

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

Question No.19 is compulsory questions

INTERNAL - 25 MARKS

Assignments - 5 marks

Seminar - 5 marks

Attendance - 5 marks

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

EVALUATION STANDARDS FOR INTERNALS

ASSIGNMENT

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

SEMINAR

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

ATTENDANCE

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

PRACTICAL EXAMINATION.

External — 50 marks (based on program and output)

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

PROJECT VIVA — VOCE

External — 50 (based on viva presentation)

Internal — 50 (based on analysis and report)

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

R. Shanthi
Dr.R.Shanthi
Principal

PRINCIPAL
ANNA ADARSH COLLEGE FOR WOMEN
ANNA NAGAR, CHENNAI-600 040.



ANNA ADARSH COLLEGE FOR WOMEN
DEPARTMENT OF COMMERCE (COMPUTER APPLICATION) - SHIFT II
COURSE HANDOUT
ACADEMIC YEAR 2023-2024

PROGRAMME SPECIFIC OUTCOME (PSO)

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

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

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

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

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

FACULTY PROFILE

S. N O	NAME	DESIGNA TION	QUALIFI CATION	EXPERIE NCE	SPECIALIZATIO N
1	Dr. C. LUMINIA VINODHINI	Assistant Professor & Head of The Departmen t	M.Com., M.Phil., MBA., Ph.D	17 years	Entrepreneurship
2	Dr. C. CHITRA	Assistant Professor	M.Com., M.Phil., Ph.D., NET,SET	11.5 years	Marketing
3	Ms. M. MANJU PRIYA	Assistant Professor	M.Sc., M.Phil., SET	11 Years	Data Mining
4	Ms.R.SARANYA	Assistant Professor	M.Com., M.Phil., SET	5.3 years	Marketing
5	Ms. N. UMA MAGESHWARI	Assistant Professor	M.sc., M.Phil., SET	12 Years	Algebra
6	Ms.S.P.Sreeiswarya	Assistant Professor	M.Com.,	-	Marketing

ANNA ADARSH COLLEGE FOR WOMEN

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS) –SHIFT II

PREAMBLE

SEMESTER I (EFFECT FROM 2020-2021)

FIRST YEAR - FIRST SEMESTER							
Part	Course Code	Title of the Course	Credits	Hours	Marks		
					Internal	External	Total
Part I	----	Language – Tamil I and other Languages	3	6	25	75	100
Part II	100L1Z	English I	3	6	25	75	100
Part III	147C1A	Core Paper I – Financial Accounting I	5	5	25	75	100
	147C1B	Core Paper II - Principles of Management	5	5	25	75	100
	147E1A	Elective I - Programming in C and Lab	3	4	40	60	100
	147E1B	Elective I - Python Programming and Lab					
147E1C	Elective I – Open Source Technologies Lab						
Part IV	147S1A	SEC – 1 – MS Office for Commerce *	2	2	40	60	100
	100L1L	Basic Tamil-I (Other Language Students) *	2	2	25	75	100
	100L1M	Advanced Tamil-I (Other Language Students) *					
	147B1A	Foundation Course FC Professional Ethics	2	2	40	60	100
TOTAL			23	30			
<p>* PART-IV: SEC-1 / Basic Tamil / Advanced Tamil (Any one)</p> <ol style="list-style-type: none"> Students who have studied Tamil upto XII STD and also have taken Tamil in Part I shall take SEC-I Students who have not studied Tamil upto XII STD and have taken any Language other than Tamil in Part-I shall take Basic Tamil comprising of Two Courses (level will be at 6th Std.). Students who have studied Tamil upto XII STD and have taken any Language other than Tamil in Part-I shall take Advanced Tamil comprising of Two Courses. 							

SEMESTER II (EFFECT FROM 2020-2021)

FIRST YEAR - SECOND SEMESTER							
Part	Course Code	Title of the Course	Credits	Hours	Marks		
					Internal	External	Total
Part I	----	Language II	3	6	25	75	100
Part II	100L2Z	English II	3	6	25	75	100
Part III	147C2A	Core Paper III – Financial Accounting II	5	5	25	75	100
	147C2B	Core Paper IV- Business Law	5	5	25	75	100
	147E2A	Elective II - Programming in JAVA and Lab	3	4	40	60	100
	147E2B	Elective II - Programming in C++ and Lab					
	147E2C	Elective II – Web Technology (PHP) and Lab					
Part IV	147S2A	SEC – 2 Accounting using Excel – Practical	2	2	40	60	100
	147S2B	SEC 3 - Retail Management	2	2	25	75	100
	100L2L	Basic Tamil-II (Other Language Students) *	2	2	25	75	100
	100L2M	Advanced Tamil-II (Other Language Students) *					
TOTAL			23	30			

SEMESTER: III (EFFECT FROM 2020-2021)

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

SEMESTER: IV (EFFECT FROM 2020-2021)

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

SEMESTER: V (PRIOR TO 2020-2021)

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

SEMESTER VI: (PRIOR TO 2020-2021)

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

சென்னை பல்கலைக்கழகம்
University of Madras

Part-I

பொதுத் தமிழ் - பாடத்திட்டம் General
Tamil - Syllabus 4 பருவங்கள்
(முதல் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பொதுத்தந்தி-1 தந்தி

இக்கீன யபொறு -1

பதொம் ஆண்டு - பதற் ருயம்

Course Code	Course Name	category	L	T	P	S	Credits	Ins.Hrs	CIA	Externa	Total
100L1AU	பொதுத்தந்தி-1 தந்தி இக்கீன யபொறு -1	Supportive	Y	-	-	-	3	6	25	75	100

Learning Objectives

- பதொநொண்டும் பட்ட யகும்பு நொணாய்களும் தந்தி பநொம் இக்கீனங்களும் அபுகம் பெய்தல்
- தந்தி இக்கீனம் பபொக்களும், இக்கணங்களும் நொணாய் அபுநொறு பெய்து அயர்கீன்
ளடம் பொறுள்ள துண்டிதல்
- தந்தி இக்கீனம் பொந்தி பபொட்டித் பதர்வுகளும் கற் கற் த்தல் ளடபள்களும்
பநற்பகொள்ளுதல்

Expected Course Outcomes

On the Successful completion of the Course, Students will be able to

இபொடதளதக் கற் தொல் இன்யரும் னன்களும் நொணாய் அளடய்

CO 1	பெக இக்கீனத்தல் கொணப்பறும் யொழியின்ல் தெத்தள களும் அத்தி பகொளய்	K4
CO 2	அ இக்கீனம் நற்றும் தந்தி கொபின்னக்கின்யம் யொழியின்ல் தெத்தள ளனப் பறும்	K5, K6
CO 3	கீத் இக்கீனங்களும் கற் தன் பபும் கீத் பபின்ள யும், கதத்திவு இக்கீனங்களும் கற் தன் யம் ல்லிணக்கத்தளயும் பதொந்து இன்றும்	K3
CO 4	பநொம்ன பயொடு தெத்தள த்தி ளப் பறும்	K3
CO 5	பநொம்ப் னற் தெத்தித் பதளயனொ இக்கணங்களும் கற்.	K2

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

அகும்-1 தந்தி இக்கீன, இக்கண யபொறு அபுகம்.

1. இக்கணம்;

அ. பதொல்கொபின்ன், இளனொ கொயின்ல் உளப , மின்னக் பபொள்ளும், மும்பபொள்ளும் பயண்ொ நொளொ,
ளன்லும், தண்டினங்கொபயம், னொபும்புங்க இக்கொொளக நொல்கள்

ஆ. பநொம்ப் னற் தெத்தித் பதளயனொ இக்கணங்களும் கற்.

- யல்லிம் நகும் இடங்கள்
- யல்லிம் நகொ இடங்கள்

- <https://www.chennailibrary.com/>
- <https://www.sirukathaigal.com>
- <https://www.tamilvirtualuniversity.org>
- <https://www.noolulagam.com>
- <https://www.katuraitamilblogspot.com>

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2	1.
CLO1	3	2	3	3	3	2	2	2	3	2	3	2	
CLO2	3	3	2	2	2	3	2	3	3	2	2	2	
CLO3	3	2	3	3	2	2	2	3	2	3	3	2	
CLO4		3	3	2	2	2	3	2	3	2	3	3	
CLO5	3	3	2	2	2	3	3	2	2	2	3	3	

Strong -3, Medium-2, Low-1

FOUNDATION COURSE: PART-I HINDI PAPER-I

Programme:	U.G. – FOUNDATION COURSE – PART-I HINDI
Programme Outcomes:	<ol style="list-style-type: none"> 1. Identify the literary trends, prose forms and nature of functional Hindi and its applications 2. Understand the roll of literature and importance of Functional Hindi 3. Obtain the practical knowledge of critical study of Literature, thinking, writing and expressional skills. 4. Obtain official noting, drafting and Business and personal, semi official letter writing methods and techniques 5. Employ the evaluating, summerising and differentiate contextual meanings.
Programme Specific Outcomes:	<ol style="list-style-type: none"> 1. Basic knowledge for higher studies 2. Obtain Basic professional skills i.e. business and official Correspondence and applications 3. Language application and writing skills 4. Basic idea of evaluation critical and analytical study of literature. 5. Develops ideas of creative thinking and writing

Course Objectives	1. Identify the theme and aims of prose lessons and functional Hindi	K1
	2. Understand and summarise the theme	K2
	3. Explain the ideology of literary works and writers	K3
	4. Interpret the contextual meaning and differentiation	K4
	5. Evaluate on the basis of elements, features and trends of prose	K5
	6. Conceive the knowledge of literary themes and practice of functional Hindi	K6
Title of the Course:	PAPER – I - PROSE, FUNCTIONAL HINDI & LETTER WRITING	
Pre-requisites, if any:	Basic Knowledge of Hindi Prose forms and prose writers	
UNITS		
I	<ol style="list-style-type: none"> 1. Sabhyata ka Rahasya 2. Personal Applications 3. Leave Letters 4. Introduction to office procedures 5. Official letter 6. Demi Official Letter 	
II	<ol style="list-style-type: none"> 1. Mitrata 2. Letter to the Editor 3. Opening an A/C 	

	<p>4. Demi Official Letter 5. Office Order 6. Administrative Terminology English to Hindi (30 Words)</p>
III	<p>1. Yuvavon Se 2. Application for Withdrawal 3. Circular 4. Memo 5. Enquiry 6. Administrative Terminology Hindi to English (30 Words)</p>
IV	<p>1. Paramanu Oorja evam Khadya Padarth Sanrakshan 2. Transfer of an A/C 3. Missing of Pass Book / Cheque Leaf 4. Official Memo 5. Resolution and Notice 6. Administrative Terminology English to Hindi (30 Words)</p>
V	<p>1. Yougyata aur Vyavasay ka Chunar 2. Complaints 3. Ordering for Books 4. Notification 5. Official Noting Hindi to English (25 Phrases) 6. Official Noting English to Hindi (25 Phrases)</p>

Course Outcomes	<p>1. Explains the nature, features, elements of prose forms and Functional Hindi 2. Understand the theme, aim of lessons and obtain application skills. 3. Evaluate the thought, ideology, expressional and artistic skills of writers. 4. Obtain skills of critical analysis of Literary forms and drafting skills of personal letters, business letters, noting and drafting skills 5. Learn to Employ the obtained skills in enriching the bright future.</p>
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Reading List (Print and Online)	<p>1. Sarkari karyalayon mein Hindi ka Prayog, Written by Gopinath Srivatav, Lokbharati Prakashan, 15,A, Gandhi Mrag, Allabad – 1 2. Hi.wikipedia.org/wiki.आधुनिक_हिन्दी_गद्य_का_इन्हें_तास 3. https://www.infosrf.com/blog-single.php?MnBv=494</p>
Recommended Texts	<ul style="list-style-type: none"> • HINDI GADHYA MALA Ed. by Dr. Syed Rahamathulla, Poornima Prakashan 4/7-B, Begum III Street, Royapettah, Chennai – 14. • Karyalayeen Tippaniya :Kendriya Hindi Sansthan, Agra • Prayojan Moolak Hindi : Dr. Syed Rahamathulla, Poornima Prakashan, 4/7, Begum III Street, Royapettah, Chennai – 14

Method of Evaluation:

Internal Assessment	End Semester Examination	Total	Grade
25	75	100	

	POS1	POS 2	POS 3	POS 4	POS 5
CO 1	S	S	M	S	M
CO 2	S	S	S	S	S
CO 3	S	S	S	S	S
CO 4	S	S	S	S	S
CO 5	S	S	S	S	S

Course in French: Prescribed Text and Grammar-I

Course Outcomes	1. Introduce oneself and talk about one's likes and dislikes 2. Invite someone, to accept or deny an invitation 3. Making purchases at the market 4. Recall and remember the usage of grammatical tenses in constructing sentences in a dialogue. 5. Apply the learnt grammar rules in practice exercises to improve their understanding		
Course	Foundation Course in French	Course Code	100L1K
Title of the Course:	Prescribed Text and Grammar-I		
Credits:	3		
Pre-requisites, if any:	---		
Course Objectives	Identify the basic French sentence structure		K1
	Define and describe the various grammatical tenses and use them to communicate in French		K2
	Examine the various documents presented and discuss and reply to the questions asked on it		K2 and K3
	Analyze and interpret expressions used to convey the cause, the effect, the purpose, and the opposition in French		K4
	Evaluate the grammatical nature present in passages		K5
Units			
I	Unité 1: Salut ! Unité 2: Enchanté!		
II	Unité 3: J'adore !		
III	Unité 4: Tu veux bien ?		
IV	Unité 5: On se voit quand ?		
V	Unité 6: Bonne idée !		
Prescribed Text	Régine Mérieux & Yves Loiseau, Units 1-6 of <i>Latitudes 1</i> (A1 /A2), méthode de français, Didier, 2017 (Indian Edition)		

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	M	M	L	S	M	L	S	S	S	M	S	M
CO2	S	M	M	L	M	M	L	S	S	S	S	S	M
CO3	M	S	S	M	M	M	L	S	M	M	M	S	M
CO4	S	M	M	L	S	M	L	S	S	S	M	S	M
CO5	S	M	M	L	M	M	L	S	S	S	S	S	M

S-Strong M-Medium L-Low

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

Questions not to be asked from the Autoévaluation and Préparation au DELF

Paper setters are to strictly adhere to the syllabus and ask questions only from the pages included in the syllabus. Questions should cover the entire syllabus.

QUESTION PAPER PATTERN

Time : 3 Hours

Maximum Marks : 75

Section A (10 x 2 = 20 Marks)

Answer any TEN questions

15 questions to be asked on cultural / civilisational aspects found in the prescribed textbook

Section B (5 x 5 = 25 Marks)

Answer any FIVE questions

8 Grammar exercises to be given from the prescribed textbook

Section C (3 x 10 = 30 Marks)

Answer any THREE

3 must be answered out of 5 topics (1 dialogue writing, 1 letter /email writing, 1 composition, 1 comprehension, 1 translation)

PAPER II –GENERAL ENGLISH

Subject Code	Category	L	T	P	S	Credits	Inst. Hours	Marks		
								CIA	External	Total
100L1ZU	Part II	Y	Y	-	-	3	6	25	75	100
Learning Objectives										
LO1	To enable learners to acquire self awareness and positive thinking required in various life situations.									
LO2	To help them acquire the attribute of empathy									
LO3	To assist them in acquiring creative and critical thinking abilities									
LO4	To enable them to learn the basic grammar									
LO5	To assist them in developing LSRW skills									
Unit No.	Unit Title & Text							No. of Periods for the Unit		
I	SELF-AWARENESS(WHO)&POSITIVE THINKING(UNICEF) Life Story 1.1 Chapter 1 from Malala Yousafzai, I am Malala 1.2 An Autobiography or The Story of My Experiments with Truth (Chapters 1, 2 & 3) M.K.Gandhi Poem 1.3 Where the Mind is Without Fear – Gitanjali 35 – Rabindranath Tagore 1.4 Love Cycle – Chinua Achebe							20		
II	EMPATHY Poem 2.1 Nine Gold Medals – David Roth 2.2 Alice Fell or poverty – William Wordsworth Short Story 2.3 The School for Sympathy – E.V. Lucas 2.4 Barn Burning – William Faulkner							20		
III	CRITICAL & CREATIVE THINKING Poem 3.1 The Things That Haven't Been Done Before – Edgar Guest 3.2 Stopping by the Woods on a Snowy Evening – Robert Frost							20		

	Readers Theatre 3.3 The Magic Brocade – A Tale of China 3.4 Stories on Stage – Aaron Shepard (Three Sideway Stories from Wayside School” by Louis Sachar)	
IV	Part of Speech 4.1 Articles 4.2 Noun 4.3 Pronoun 4.4 Verb 4.5 Adverb 4.6 Adjective 4.7 Preposition	15
V	Paragraph and Essay Writing 5.1 Descriptive 5.2 Expository 5.3 Persuasive 5.4 Narrative Reading Comprehension	15
Course Outcomes		
Course Outcomes	On completion of this course, students will:	
CO1	Acquire self awareness and positive thinking required in various life situations	PO1,PO7
CO2	Acquire the attribute of empathy.	PO1,PO2,PO10
CO3	Acquire creative and critical thinking abilities.	PO4,PO6,PO9
CO4	Learn basic grammar	PO4,PO5,PO6
CO5	Development and integrate the use of four language skills i.e., listening, speaking, reading and writing.	PO3,PO8

	Text books (Latest Editions)
1.	Malala Yousafzai. I am Malala, Little, Brown and Company, 2013.
2.	M.K. Gandhi. An Autobiography or The Story of My Experiments with Truth (Chapter – I), Rupa Publications, 2011.
3.	Rabindranath Tagore. "Gitanjali 35" from Gitanjali (Song Offerings): A Collection of Prose Translations Made by the Author from the Original Bengali. MacMillan, 1913.
4.	N.Krishnasamy. Modern English: A Book of Grammar, Usage and Composition Macmillan, 1975.
5.	Aaron Shepard. Stories on Stage, Shepard Publications, 2017.
6.	J.C. Nesfield. English Grammar Composition and Usage, Macmillan, 2019.

Web Resources	
1	MalalaYousafzai. I am Malala (Chapter 1) https://archive.org/details/i-am-malala
2	M.K Gandhi. An Autobiography or The Story of My Experiments with Truth(Chapter-1)- Rupa Publication, 2011 https://www.indiastudychannel.com/resources/146521-Book-Review-An-Autobiography-or-The-story-of-my-experiments-with-Truth.aspx
3	Rabindranath Tagore. "Gitanjali 35" from Gitanjali (Song Offerings) https://www.poetryfoundation.org/poems/45668/gitanjali-35
4	Aaron Shepard.Stories on Stage, Shepard Publications, 2017 https://amzn.eu/d/9rVzINv
5	J C Nesfield. Manual of English Grammar and Composition. https://archive.org/details/in.ernet.dli.2015.44179

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3	3	2	3	2
CO2	2	3	3	3	2	3	3	2	2	2
CO3	3	3	3	2	3	3	3	2	3	2
CO4	3	3	3	3	3	3	3	2	2	2
CO5	3	2	3	3	3	3	3	2	2	3

Mapping with Programme Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3
CO2	3	3	3	3
CO3	3	3	3	3
CO4	3	3	3	3
CO5	3	3	3	3
Weightage	15	15	15	15
Weighted percentage of Course Contribution to POS	3.0	3.0	3.0	3.0

3 – Strong, 2 – Medium, 1 - Low

CORE-I: FINANCIAL ACCOUNTING - I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
147C1A	5				5	5	25	75	100
Learning Objectives									
LO1	To understand the basic accounting concepts and standards.								
LO2	To know the basis for calculating business profits.								
LO3	To familiarize with the accounting treatment of depreciation.								
LO4	To learn the methods of calculating profit for single entry system.								
LO5	To gain knowledge on the accounting treatment of insurance claims.								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
I	Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation								15
II	Final Accounts Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.								15
III	Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate								15
IV	Accounting from Incomplete Records – Single Entry System Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.								15
V	Royalty and Insurance Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)								15
TOTAL								75	
THEORY 20% & PROBLEM 80%									

CO	Course Outcomes
CO1	Remember the concept of rectification of errors and Bank reconciliation statements
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO3	Analyse the various methods of providing depreciation
CO4	Evaluate the methods of calculation of profit
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.
Textbooks	
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3.	Shukla Grewal and Gupta, "Advanced Accounts", volume 1, S.Chand and Sons, New Delhi.
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5.	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.
6.	Dr. K. Murugadoss, Dr. M. Jaya, Dr. V. Charulatha & Dr. D. Baskar Financial Accounting, Vijay Nicole Imprints Private Limited, Chennai
7.	T.S. Reddy and Dr. A. Murthy, Financial Accounting, Margham Publications, Chennai
Reference Books	
1.	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2.	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3.	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

CORE-II: PRINCIPLES OF MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
147C1B	5				5	5	25	75	100
Learning Objectives									
LO1	To understand the basic management concepts and functions								
LO2	To know the various techniques of planning and decision making								
LO3	To familiarize with the concepts of organisation structure								
LO4	To gain knowledge about the various components of staffing								
LO5	To enable the students in understanding the control techniques of management								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Management Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.								15
II	Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.								15
III	Organizing Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.								15
IV	Staffing Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test-Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].								15

V	<p>Directing Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision.</p> <p>Co-ordination and Control Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].</p>	15
Total		75
Course Outcomes		
CO1	Demonstrate the importance of principles of management.	
CO2	Paraphrase the importance of planning and decision making in an organization.	
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.	
CO4	Enumerate the various methods of Performance appraisal	
CO5	Demonstrate the notion of directing, co-coordination and control in the management.	
Textbooks		
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.	
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.	
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.	
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.	
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.	
Reference Books		
1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai	
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.	
3	Griffffin, Management principles and applications, Cengage learning, India.	
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.	
5	Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.	
NOTE: Latest Edition of Textbooks May be Used		

Web Resources	
1	http://www.universityofcalicut.info/sy1/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVERAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

ELECTIVE - I: PYTHON PROGRAMMING AND LAB

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
147E1B	2		2		3	4	40	60	100
Learning Objectives									
LO1	Describe the core syntax and semantics of Python programming language.								
LO2	Discover the need for working with the strings and functions.								
LO3	Illustrate the process of structuring the data using lists, dictionaries, tuples and sets.								
LO4	Understand the usage of packages and Dictionaries								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents							No. of Hours	
I	Introduction: Computer algorithms-Computer Hardware-Computer Software-Python programming language - Literals - Variables and Identifiers - Operators - Expressions and Data types, Input / output							12	
II	Control Structures: Boolean Expressions - Selection Control - If Statement- Indentation in Python- Multi-Way Selection -- Iterative Control- While Statement- Infinite loops- Definite vs. Indefinite Loops- Boolean Flag. String, List and Dictionary, Manipulations Building blocks of python programs, Understanding and using ranges.							12	
III	Functions: Program Routines- Defining Functions- More on Functions: Calling Value-Returning Functions- Calling Non-Value-Returning Functions- Parameter Passing - Keyword Arguments in Python - Default Arguments in Python-Variable Scope. Recursion: Recursive Functions							12	
IV	Objects and their use: Software Objects - Turtle Graphics – Turtle attributes-Modular Design: Modules - Top-Down Design - Python Modules -							12	
V	Dictionaries and Sets: Dictionary type in Python - Set Data type. Text Files: Opening, reading and writing text files – Exception Handling							12	
Total (Theory + Practical)							60		
Course Outcomes									
CO1	Develop and execute simple Python programs								
CO2	Write simple Python programs using conditionals and looping for solving problems								
CO3	Decompose a Python program into functions								
CO4	Represent compound data using Python lists, tuples, dictionaries etc.								
Textbooks									
1	Charles Dierbach, “Introduction to Computer Science using Python - A computational Problem-solving Focus”, Wiley India Edition, 2015.								

2	Wesley J. Chun, “Core Python Applications Programming”, 3rd Edition , Pearson Education, 2016
3	Mark Lutz, “Learning Python Powerful Object Oriented Programming”, O’reilly Media 2018, 5th Edition.
Reference Books	
1	Timothy A. Budd, “Exploring Python”, Tata MCGraw Hill Education Private Limited 2011, 1 st Edition.
2	John Zelle, “Python Programming: An Introduction to Computer Science”, Second edition, Course Technology Cengage Learning Publications, 2013, ISBN 978-1590282410
3	Michel Dawson, “Python Programming for Absolute Beginners” , Third Edition, Course Technology Cengage Learning Publications, 2013, ISBN 978-1435455009
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://onlinecourses.swayam2.ac.in/cec22_cs20/preview

Python Programming Lab
<p>Learning Objectives: (for teachers: what they have to do in the class/lab/field)</p> <ul style="list-style-type: none"> • Acquire programming skills in core Python. • Acquire Object-oriented programming skills in Python. • Develop the skill of designing graphical-user interfaces (GUI) in Python. • Develop the ability to write database applications in Python. • Acquire Python programming skills to move into specific branches
<p>Course Outcomes: (for students: To know what they are going to learn)</p> <p>CO1: To understand the problem solving approaches</p> <p>CO2: To learn the basic programming constructs in Python</p> <p>CO3: To practice various computing strategies for Python-based solutions to real world problems</p> <p>CO4: To use Python data structures - lists, tuples, dictionaries.</p>

List of Programs
<ol style="list-style-type: none"> 1. Program to convert the given temperature from Fahrenheit to Celsius and vice versa depending upon user’s choice. 2. Write a Python program to construct the following pattern, using a nested loop <pre style="margin-left: 40px;"> * ** *** **** ***** </pre>

**

*

3. Program to calculate total marks, percentage and grade of a student. Marks obtained in each of the five subjects are to be input by user. Assign grades according to the following criteria:

Grade A: Percentage ≥ 80

Grade B: Percentage ≥ 70 and < 80

Grade C: Percentage ≥ 60 and < 70 Grade D: Percentage ≥ 40 and < 60

Grade E: Percentage < 40

4. Program, to find the area of rectangle, square, circle and triangle by accepting suitable input parameters from user.

5. Write a Python script that prints prime numbers less than 20.

6. Program to find factorial of the given number using recursive function.

7. Write a Python program to count the number of even and odd numbers from array of N numbers.

Extended Professional Component	Questions related to the above topics, from various competitive examinations UPSC / TRB / NET / UGC – CSIR / GATE / TNPSC / others to be solved (To be discussed during the Tutorial hour)
Skills acquired from the course	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill

Learning Resources:

• **Recommended Texts**

1. Charles Dierbach, “Introduction to Computer Science using Python - A computational Problem-solving Focus”, Wiley India Edition, 2015.
2. Wesley J. Chun, “Core Python Applications Programming”, 3rd Edition , Pearson Education, 2016

• **Reference Books**

1. Mark Lutz, “Learning Python Powerful Object Oriented Programming”, O’reilly Media 2018, 5th Edition.
2. Timothy A. Budd, “Exploring Python”, Tata MCGraw Hill Education Private Limited 2011, 1 st Edition.
3. John Zelle, “Python Programming: An Introduction to Computer Science”, Second edition, Course Technology Cengage Learning Publications, 2013, ISBN 978- 1590282410
4. Michel Dawson, “Python Programming for Absolute Beginners” , Third Edition, Course Technology Cengage Learning Publications, 2013, ISBN 978-1435455009

FOUNDATION COURSE – PROFESSIONAL ETHICS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
147B1A	2				2	2	40	60	100
Unit	Contents								No. of Hrs.
I	Concept and Theories of Business Ethics: Definition of Ethics – Personal Ethics and Business Ethics – Morality and Law – How are moral standards are formed? - Religion and Morality – Morality, Etiquette and - Professional Codes – Indian Ethical Traditions.								6
II	Business Ethics: Principles of Personal Ethics – Principles of Professional Ethics – Evaluation of Ethics over the Years – Honesty, Integrity and Transparency – Distinction between Values and Ethics – Roots of Unethical Behaviour – Ethical Decision-making.								6
III	Ethical Dilemmas, Sources and their Resolutions: What is an Ethical Dilemma? – Sources of Ethical Behaviour – Code of Personal Ethics for Employees – How to resolve an Ethical problem? – How to resolve Ethical Dilemmas?								6
IV	Ethical Decision-making in Business: Ethical Models that guide Decision-making – Which approach to use? – Ethical Decision-making with cross-holder Conflicts and Competition – Applying Moral Philosophy to Ethical Decision-making – Kohlberg’s Model of Cognitive Moral Development – Influences on Ethical Decision-making – Personal values and Ethical Decision-making.								6
V	Human Values for Indian Managers: Lessons from Ancient Indian Education System – The Law of Karma – Quality of Work Life – Ethics of Vivekananda, Gandihiji, Aurobindo and Tagore.								6
								Total	30
Textbooks									
1	Tom L. Beauchamp and Norman E. Bowie, “Ethical Theory and Business”, Prentice Hall, New Jersey								
2	Manual Vela Squez, “Business Ethics Concepts and Cases”, Prentice Hall, New Jersey								
3	Kenneth Blanchard and Norman Vincent Peale, “The Power of Ethical Management”, New York, William Morrow & Co								
4	Dr.S.S.Khanka, “Business Ethics and Corporate Governance”,S Chand and Company Ltd,NewDelhi.								
5	R.S.Naagarazan, “A Textbook on Professional Ethics and Human Values”, New Age International(P) Limited.								
6	A.C.Fernando, “Business Ethics and Corporate Governance”, Pearson.								
7	A.C.Fernando,K.P.Muraleedharan, E.K.Satheesh, “Business Ethics - An Indian Perspective”,Pearson India Education Service Pvt Ltd.								

SEC-1: MS OFFICE FOR COMMERCE (Practical)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
147S1A			2		2	2	40	60	100
Unit	Contents								No. of Hours
I	<p>Introduction to MS Word & Commonly used features Introduction to Word processing -Word processor / Editor - File Extension - DOCx, DOTx - Application / Document area Title Bar, Menu Bar, Ribbon, Icons, Status Bar, Scroll Bar - Page Layout - Page Size (Letter / A4) - Orientation (Landscape / Portrait) - Margin (Top, Left, Bottom, Right) -Navigation(Arrow keys, Ctrl + Arrow keys, Home, End, Page UP/ Page Down) - Selection - Using Shift + Navigation Fonts / Superscript / Subscript - Show / Hide - Displays non printing characters (Space / TAB / Enter) - Change Case - Bullets / Numbering - Format Painter – Clipboard - Find / Replace Screen shot - Prnt SCR / Alt + PrntScr – Indent - Line and Para spacing - Tab Stop - Text to Table - Table to Text</p>								6
II	<p>Insert Tab & Mail Merge Insert Tab - Picture (Styles, Border, Effects, Warp Text, Align, Rotate, Flip, Crop) - Water Mark - Shapes (Group, Ungroup, Bring to Front, Send to Back, Format shape) – Hyperlink – Bookmark - Text Box - Word Art Tables - Rows , Columns, Cell - Merge Cell - Split Cell TOC - Update entire - Header / Footer - Cover Page - Break - Section Break - Spell Check - ABC / F7 - Word Count Working with Mail Merge</p>								6
III	<p>Introduction to MS Powerpoint Creating Presentation - File Extension - PPTx, PPSx - Slides and Layouts, Apply Background - Title Bar, Menu Bar, Ribbon, Icons, Status Bar, Scroll Bar - View - Slide Master Insert Logo - to display in all slides - Change Text color - to maintain consistency in all slides Slideshow - F5 / Shift F5 New Slide - Ctrl + M Animation Effects - Apply in objects within the Slide Transition Effect - Apply between slides Rehearse Timing - Set timing to each slide Loop until ESC - After reaching LAST slide, display again from 1st slide. SaveAs - PPSx - PowerPoint Show SlideShow - Use Pen / Highlighter Paste the Chart from Excel - Data linked to Excel source Insert Chart within PowerPoint - Data linked internally</p>								6

IV	<p>Introduction to MS Excel & Using Formulas</p> <p>Working with Excel</p> <p>Opening a Workbook - Understanding the Display Screen</p> <p>Working with the Ribbon - Exploring the File Tab - Working with the Quick Access Toolbar - Working with the Status Bar- Switching Between Opened Workbooks</p> <p>Entering Data - Moving the Cell Pointer - Selecting a Range of Cells - Creating a New Workbook - Inserting, Renaming, and Deleting Worksheets - Entering Constant Values - Using Auto Fill to Enter Data - Saving a Workbook - Editing Cell Contents</p> <p>Clearing Cell Contents - Insert / Edit Comments - Working with Undo and Redo - Closing a Workbook</p> <p>Using Formulas</p> <p>Entering Formulas with Addressing Methods (Relative / Mixed / Absolute) - Using Auto Fill with Formulas - Using the Sum, Average, Max, Min, Count Functions - Using IF and NestedIf Function - Using Text Functions (Len, Trim, Left, Right, Mid, Find, Replace, Upper, Lower, Proper) - Using Date Functions (Today, Now, Day, Month, Year) - Using Lookup Functions (Vlookup, Hlookup) - Using Formula Error Checking - Cutting / Copying and Pasting Constant Values and Formulas - Copy / Pasting using Transpose option - Using Format Painter</p>	6
V	<p>Working on multiple Worksheets & Working with huge Datasets</p> <p>Formatting Worksheets - Formatting Numbers - Changing the Font Format - Aligning Cell Contents - Merging Cells</p> <p>Adding Borders - Applying Cell Styles - Modifying Columns and Rows - Changing Column Width - Changing Row Height</p> <p>Inserting and Deleting Columns or Rows - Hiding Columns or Rows - Editing Workbooks - Working with AutoCorrect</p> <p>Checking Spelling - Using Find and Replace - Using Hyperlinks (Internal / External)</p> <p>Working with huge Dataset</p> <p>Using multilevel Sort - Using Filters - Fetching Unique Records</p> <p>Finding Duplicates - Applying Conditional Formatting Rules</p> <p>Applying Freeze Panes - Using Pivot Table (Layout & Format)</p> <p>Working with Charts</p> <p>Pie / Bar / Column / Line Charts - Titles / Legends / Data labels</p> <p>Copy / Pasting in Word / PowerPoint</p> <p>Printing Worksheets</p> <p>Using Print Preview - Working with Print Settings - Using Page Setup Tools - Working in Page Layout View - Creating a Header and Footer - Using Page Break Preview - Printing a Worksheet</p> <p>Exiting Excel</p>	6
	Total	30

Reference Books	
1	Hart-Davis, G., Kettell, J. A., Simmons, C. (2003). Microsoft Office 2003: The Complete Reference. United Kingdom: McGraw-Hill/Osborne.
2	Lambert, J., Frye, C. (2018). Microsoft Office 2019 Step by Step. United States: Pearson Education.
3	Lambert, J., Cox, J. (2007). Microsoft Office Word 2007 Step by Step. United States: Microsoft Press.
4	Richardson, T., Held, B., Moriarty, B. (2019). Microsoft Excel Functions and Formulas with Excel 2019/Office 365. United States: Mercury Learning and Information
5	Lalwani, L. (2019). Excel 2019 All-in-One: Master the New Features of Excel 2019 / Office 365. India: BPB Publications.
6	Weverka, P. (2010). PowerPoint 2010 All-in-One For Dummies. Germany: Wiley.
Web Resources	
1	Ms Word tutorial: https://youtu.be/S-nHYzK-BVg
2	Ms PowerPoint: https://youtu.be/XF34-Wu6qWU
3	Mail Merge material: https://support.microsoft.com/en-us/office/use-mail-merge-for-bulk-email-letters-labels-and-envelopes-f488ed5b-b849-4c11-9cff-932c49474705
4	Ms Excel functions: https://youtu.be/ShBTJrdioLo
5	Materials : https://support.microsoft.com/en-us/training

சென்னைப் பல்கலைக்கழகம் University of
Madras

Part-IV

அடிப்படைத் தமிழ் - பாடத்திட்டம் Basic
Tamil - Syllabus

2 பருவங்கள் (முதல் பருவம்) (B.A.,

B.Sc., B.Com., BCA., BBA)

2023-24

பரூவம் - I (Semester - I)
அடிப்பனைத் தமிழ் - I (Basic Tamil - I)

Course Code	Course Name	Category	L	T	P	S	Credit	Ins. Hours	Marks		
									CIA	External	Total
100S1A	அடிப்பனைத் தமிழ் - I Basic Tamil - I	Supportive	2		-	-	2	2	25	75	100
Pre-requisite	தமிழ் கற்கும் ஆர்யம்.									SV	2023
Learning Objectives - கற்றோல் நுட்கோக்கங்கள்											
<ul style="list-style-type: none"> பிமநொழி நொணயர்களுக்கூத் தமிழ்மநொழி யிறறுவித்தல். தமிழ் எழுத்துகளின் ரியடியங்கட அறியந ொடு உச்சரிக்கவும் எழுதவும் யிறறுவித்தல். கற்றுக்ககோண்ட கறோர்கள்க் ககோண்டு க ொடர்கள் அளதைத்துப் நறேக் கற்றுக்ககோள்க் கறய் ல். மிழ்நசேய் ைக்களிடந அர்கள் கெளந்துேA, ங்கள் ொழ்ள்ச் சிோய்ேக ூடத் த்ந ள்ளேன கைோழித்ள ப் கேோச் கறய் ல். 											
Expected Course Outcomes - எதிர்க்கோக்கமும் கற்றோல் அளடவங்கள்											
On the successful completion of the course, students will be able to இம் ொதைத்தக் கற்தொல் பின்யரம் னன்கட நொணயர் அடையர்.											
CO 1	தமிழ் உயிமபழுத்து யடியங்கட யும் மநய்மனழுத்து யடியங்கட யும் அறிந்துமகொள்யர்.									K1,K2	
CO 2	உயிர், கயை, உயிர்கயைத் துளதைக் கறியீடுகள் அறிந்து அயற்ட் எழுதும் தின் மறுயர்.									K2	
CO 3	ஒரு ூதுக்கு ஒரு ஒலி, ஒரு ஒலிக்கு ஒரு ூது ொன்ோ மிழின் உச்சரிப்பு - ரிடீத் க ொடர்களே உைர்.									K3,K4	
CO 4	சி அய்ப்டைனொ மநொழி இக்கண விதிகட அறிந்து னன்துயர்									K3, K5	
CO 5	தமிழ்ொடடச் சூமலில் அன்ொதைத் ததடயகட நிடதயறிக்மகொள் ஏற மநொழிப் னனொடுகட அறியர்.									K4,K6	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
Unit - I	உயிமபழுத்துகள், மநய்மனழுத்துகள், உயிர்மநய் எழுத்துகள்										
	உயிர், கயை, உயிர்கயைத் துளதைக் கறியீடுகள், கறில்கடில், ல்லினம்-கலை்லினம்-இளடயினம் - ூதுகளின் ஒலிப்பு மளளோளயும் ூதும் மளளோளயும் கற்றோல்.										
Unit - II	ஒகொழுத்து ஒருகைோழியும் இன்றிளைோ கெ்றோகறோகளும்										
	ஒகொழுத்துக் கறோகள் - ொள ூதுக் கறோகள் - கறோகெ்றோள் அறி ல் - ூள், ொம், ூண் கெ்ர்கள் அறி ல் - ொங்கள் அறி ல் - விெளங்குகள், ொொங்கள், உடல் உறும்புகள், உறவுப் கெ்ர்கள், ஊர்ப் கெ்ர்கள், நே்னோளோறளோ அறி ல்.										
Unit - III	கறோல் ளககளும் கறோெ்ளேடும்										
	ண் அளட, கெ்ளட, விளனளட, இளடக்றோகள் இளடய்யு, நற்றுளை உரூபு இளடய்யு நே்னோளோ கைோழி விதிகள்க் கறய்த் ல்.										
Unit - IV	பிடமயினறிப் தசுதலும் எழுதுதலும்										
	துளை-ேல-ண்-இடம்-கொெளம் ஆஊளளோ அறி ல். கெ்ளேக இறறி ல் ூடும் பிள்கள் உைர்த்திச் சிகறய் ல்.										

Unit - V	மநொழிப் ினன்ெொட்டு ியிற்சி
	<ul style="list-style-type: none"> • ஆர்ெழுட்டும் நிகழ்ச்சி அவ்ெளது சிறி்கள ள்ச் கறோவ்ெளச் கறய் ல் / ேடிக்ச்ச் கறய் ல். • சூெவ்ரோர் (கவ்லூரி, நூெளகம், உை்கம், நரூந்து-இொயில்-விைனான நூெளெங்கள், அங்கோடிகள்) உளொடல்கள் ைைெ்களிடந நிகழ்த்து ல். • கள யிளனச் கறோவ்ெளச் கறோவ்ெள ிழு ச் கறோவ்லு ல். • திளொய்ெடம் அவ்ெளது திளொய்ெடம் ேடல் கூறித்து ைைெ்களிடந கூழ்க்ெளந்துளொடல் கறய்ச் கறோவ்ெளல்.
Text book (s)	
•	அடெளடத் மிழ-1 (Basic Tamil-I)
Reference Books / Websites	
•	தமிழில் ைொழும தயறில்ெொநல் எழுதெொம் - மெற்தகொ, ைொரி நடெனம், மசனட, 2003.
•	www.tamilvu.org/ta/content/சொன்றிதழ்
•	www.thamizham.net/kal/ttenglish/cards32-u8.htm
•	www.thamizham.net/kal/ttenglish/index-u8.htm
•	www.ilearntamil.com
•	www.wikihow.com/Learn-Tamil
•	www.ilovelanguages.org/tamil.php
•	www.ling-app.com/learn-tamil
•	www.ilearntamilnow.com
•	www.17-minute-languages.com/en/learn-tamil
•	www.hindustanitongue.com/learn-tamil
•	www.duolingo.com/course/ta/en/Learn-Tamil
•	www.mylanguages.org/learn_tamil.php
•	www.learn101.org/tamil.php
•	www.goethe-verlag.com/book2/EN/ENTA/ENTA002.HTM
•	www.karky.in/payilcourses/index.html
•	www.tamilvu.org/ta/ெண்ணினர்-தமிழ்
•	www.languagetrainers.com/blog/tamil-words/
•	www.thamizham.net/kal/tamil.htm
•	www.worldtamilacademy.com
•	www.outsourcingtranslation.com/resources/phrases/tamil-sentences.php
•	www.ling-app.com/ta/basic-words-in-tamil/
•	www.thirutamil.com/article/20-easy-thirukkural-in-tamil/
•	www.chennailibrary.com/avvai/kondraivendan.html
•	www.tamilvu.org/ta/content/புதின-ெதைத்திடமை-2022
•	www.tamilvu.org/ta/content/யின்-கறெலுக்கொ-இடணனத்தெம்
•	www.ling-app.com/ta/tamil-culture
•	www.caleidoscope.in/art-culture/tamil-nadu-culture-3

Apps	
•	www.kaniyantamil.com/best-mobile-apps-tamil-learning/
•	Tamil 101 - Learn to Write
•	https://payil.app/tva/ta/
•	https://tamil-101.en.aptoide.com/app
•	Ling - Learn Tamil Language
•	Tamil by Nemo
•	Learn Tamil Quickly

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2
CLO 1	3	2	3	2	2	3	2	2	2	2	3	3
CLO 2	2	2	2	3	3	2	2	3	3	2	2	2
CLO 3	3	3	3	2	2	3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3	2	2	2	2	3	2
CLO 5	2	2	3	3	2	2	3	3	2	3	3	2

Strong - 3, Medium - 2, Low - 1

சென்னைப் பல்கலைக்கழகம் University of
Madras

Part-IV வளர்நிலைத்

தமிழ் - பாடத்திட்டம்

Advanced Tamil - Syllabus

2 பருவங்கள் (முதல் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பரூவம் - 1 (Semester - 1)
வளர்நினைத் தமிழ் - I (Advanced Tamil - I)

Course Code	Course Name	Category	L	T	P	S	Credit	Ins. Hours	Marks		
									CIA	External	Total
100S1B	யுர்நிலுத் தமிழ் - I Advanced Tamil - I	Supportive	2	-	-	-	2	2	25	75	100
Pre-requisite	ததாம் யகூயு யலப தமிலம மநாழிம்டாநாகு டித்திரூக்க வயண்டும்.									SV 2023	
Learning Objectives - கறம்ல் நூகூக்கங்கள்											
<ul style="list-style-type: none"> இக்கூ இகூனங்களில் இன்றினலநனாத சி யலகலநகலு நாணயர்கள் அறியுநறு மெய்தல். அழியும் நிலயில் உள் டுடும்பு டுடல்கள் குறித்த விழிப்புணர்வய றுடுத்துதல். உலபுலட யடியத்தின் குறியிடத்தக்க கூ டுடலுப இகூனம் றறியும் அதன் சிப்புக்கள் கூறித்தும் அறினச் மெய்தல். தம் உள் கருத்துகலு டுடபு இகூன யடியங்கலு டுடலுப னன் டுத்திச் மெலுகத்துகூபு டுடலுபத்தளிக்கத் துண்டுதல். மநாழிப் பிலமகள் வபாநல் தவிர்த்து , டுடலக உடகங்களிலும் வயலு யாய்பு ம ஊக்கநளித்தல். 											
Expected Course Outcomes - துரிடூர்க்குடும் கறம்ல் அடவைவூகள்											
On the successful completion of the course, students will be able to இம் டுடலுதக் கறுதால் பின்யரம் னன்கலு நாணயர் அலடயர்.											
CO 1	சகூய இகூனங்களின் வகூகூகள்- வகூகூகள் குறித்து நாண யர்கள் அறிந்துமகாயர்.									K2	
CO 2	டுடபுபு நக்களின் யாழ்வின்ல் , அறியாறில், இன்லுன நிலு ஆனலய குறித்துச் சிந்திபுர்.									K1, K2	
CO 3	தங்கள் கறலு யுடலுத நாணயர்கள் மருகூக் மகாயர்.									K2, K4, K6	
CO 4	மநாழியில் பிலமகள் வபா யண்ணம் டுடலுக் கறுகூ மகாயவதூடு திமனலுயவு மெய்யும் ஆறில் மறுயர்.									K5, K4	
CO 5	திலபய்டுடம், சின்டுத்திலப, மதாலகூகூட்சி உள்ளிட்ட உடகங்களில் டுடலு, இலடு, டுடலுத்து டுடபு டுடலயறு வயலு யாய்ப்புகள் மறுயர்.									K5, K4, K6	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
Unit - I	டுடலுபுபு டுடலும் கவிலதயும்										
	<ol style="list-style-type: none"> A.ல.ஜூ.வின் டுடயுருவி அல்யது ஏநேனும் ஒரு டுடலுபுபுமத் துடூகூய்பிலிருந்து வதர்மதுத்துத் டுடூயுடுடபு பூடூல், சிறுலர் விடரூடுடபு பூடூல், துடூழில் பூடூல், ஓபபூரிப் பூடூல் ஆடலுடம டுடூணலர்களுகூ அறிமூகப்படூத்துலு. தமிழ்த்தாய யாழ்த்து முதல் டுடல் நுடும். டூபதினாரின் 'மெந்தமிழ் டுடமனும் வடூதினிலு' டுடலு. 										
Unit - II	புதுக்கவிலுடூயும் சிறுகடூயும்										
	<ol style="list-style-type: none"> நியதடூ தஜயிதூ விடூ - டலுமூத்து தூகூசூசி' (பிதூன் துடூகூயு) - அதுல் டுடூன் கடலட விபல் - கா. டுட. அண்ணாதுலப சனிகூடூ' (கூடூ உமவு துடூகூயு) - ச.சமூத்திம் 										

Unit - III	கட்டிடம் கற்றுக்கொடுக்கக் கட்டிடம் எழுதுவது											
	1. மு.ய.வின் "லயாழ்வு" மதாபுபிலிருந்து வதனும் ஒரு கட்டுலப. 2. கற்றுக்கொடுக்கக் கட்டிடம் எழுதத் தசய்வே.											
Unit - IV	ம் வர்க்காணலும்:திடாய்வு											
	இயக்Aம் பகோகோட்டேல், நலில் திமனகோய்வு, திடப்பகைத் திமனகோய்வு. நபர்க்காணல்											
Unit - V	தகோழிப் பயிற்சி											
	1. திலண, ால், ண, இடப் ணனாடு அறிதல். 2. மகாருந்தின மொல் தருதல். 3. பிலம நீக்A முதுதல்.											
Text book (s)												
•												
Reference Books / Websites												
•												
	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PSO	PSO
	1	2	3	4	5	6	7	8	9	10	1	2
CLO 1	3	2	3	2	2	3	2	2	2	2	3	3
CLO 2	2	2	2	3	3	2	2	3	3	2	2	2
CLO 3	3	3	3	2	2	3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3	2	2	2	2	3	2
CLO 5	2	2	3	3	2	2	3	3	2	3	3	2
Strong - 3, Medium - 2, Low - 1												

சென்னை பல்கலைக்கழகம்
University of Madras

Part-I

பொதுத் தமிழ் - பாடத்திட்டம்

General Tamil - Syllabus

4 பருவங்கள் (இரண்டாம் பருவம்) (B.A., B.Sc.,

B.Com., BCA., BBA)

2023-24

பொலி ஒளியும்

1. பம்பொபி னொற்றில் வென பம்பதபுளள்

அனக-
5

பொபி தற்றெ

பொல் பறதொட / தள ித்தல்

- பொப்து - பொப்தர்
- சுபர்- சுபொல்
- ிறு - ிற்றில்
- பளொபில்- பளொபில்
- ஒழப்பு - ஒழுப்பு
- இக்சுபர்-இக்சுணர்
- வெள்ளந-வெள்ள
- பறத்தில் - பொத்தில்
- ிணம்-பிணசு- பிணது
- அரூளில்-அரூளொளபில்
- அகளை- அகளைந
- ிங்களனம்-

பிங்களபம். தற்றெ :

- தளபொண பொற்றொளப ிரு ததில் பளொபுத்து அற்பி தளபொண பொற்றொளப ப பொபொள
எழபுச் பபெயில்
- வெறி ததில் ிள்ளந ஆங்களைநதில் பளொபுத்து அளணத ிலில் பொபிபதற்குள ளதில்.

Text books

- .

Reference Books

- ப. பொபொன், ிழ் இனகளை ினொறு, பொளத அகளைபபி, முதுபடல்வி.
- து. வெ. ினொணந்பன், ிழ் இனகளை ினொறு, ிணொட்வெ புத்புள ிளனம், துளபி.
- ிண்பல், முபி பொகளை ிழ் இனகளை ினொறு, ிணொட்வெ புத்புள ிளனம், துளபி.
- ிழ் இனகளை ினொறு பளணபர். வெறி தனசுபபிமம், பளணபர். பொ. பபுதுபி
- முபி ிழ் இனகளை ினொறு பளணபர். வெறி தனசுபபிமம், ின. தத்பொதன்
- ிழ் இனகளை ினொறு - டொக்டர். அ. ஒளொ. பதரூபொள்
- ிழ் இனகளை ினொறு பளணபர். த. வெ. ஏசுபொன்
- ிழ் இனகளை ினொறு - ழு கபொர்
- ிளளளப பொகளை ிழ் இனகளை ினொறு-தொகளைபபொ
- ிழ் தற்றும் பளந, பதொவெபி. சுபபுபபிபொர் - ிபொவெள தப்துளம், வெம்தம்

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

Web Sources

- <https://www.chennailibrary.com/>
- <https://www.sirukathaigal.com>
- <https://www.tamilvirtualuniversity.org>
- <https://www.noolulagam.com>
- <https://www.katuraitamilblogspot.com>

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2	1.
CLO1	3	2	3	3	3	2	2	2	3	2	3	2	
CLO2	3	3	2	2	2	3	2	3	3	2	2	2	
CLO3	3	2	3	3	2	2	2	3	2	3	3	2	
CLO4		3	3	2	2	2	3	2	3	2	3	3	
CLO5	3	3	2	2	2	3	3	2	2	2	3	3	

Strong -3, Medium-2, Low-1

PART-I HINDI PAPER-II

Paper – II- ONE ACT PLAY, SHORT STORY & TRANSLATION		
Duration:	1 Semester	
Programme Outcomes:	1. Identify the features, elements of literary forms i.e. Drama, one act play, Novel and Short Stories, techniques of Translation 2. Understand the Ideology, message and aims of the literary works and writers 3. Obtain the knowledge of method of critical study of Literary works. 4. Obtain the skills of summarise, interpretation of contexts, and practice of translation 5. Employ the knowledge of translation and language and professional skills.	
Programme Specific Outcomes:	1. Basic knowledge for higher studies 2. Basic Knowledge of Hindi literature and its trends 3. Language skills spoken and writing skills 4. Basic idea of critical and analytical study of literature. 5. Obtains knowledge of Translation of different subjects	
Course Objectives	1. Identifies the writers, theme and aims of literary works	K1
	2. Understand and summarise the theme of one act plays and short stories and their techniques	K2
	3. Explains the methods and techniques of Translation of different fields	K2
	4. Evaluate the theme and artistic skills of One Act Plays and short stories and writers	K5
	5. Conceive the basic knowledge of literary themes and translation	K6
Pre-requisites, if any:	Basic Knowledge of Hindi Fiction and Translation	
UNITS		
I	1. Aurazeb ki Aakhiri Raat 2. Mukthidhan 3. Practice of Annotation Writing 4. Practice of Summary and Literary evaluation Writing	
II	1. Laksmi ka Swagat 2. Mithayeewala 3. Practice of Summary and Literary evaluation Writing 4. Translation Practice. (English to Hindi)	

III	<ol style="list-style-type: none"> 1. Basant Ritu ka Natak 2. Seb Aur Dev 3. Practice of Summary and Literary evaluation Writing 4. Introduction to Translation Practice
IV	<ol style="list-style-type: none"> 1. Bahut Bada Sawal 2. Vivah ki Teen Kathayen 3. Practice of Summary and Literary evaluation Writing 4. Translation Practice. (English to Hindi)
V	<ol style="list-style-type: none"> 1. Translation Practice. (English to Hindi)

Course Outcomes	<ol style="list-style-type: none"> 1. Identifies the nature, features, elements of One Act Plays and Short Stories and skills of Translation 2. Understand the theme, aim of lessons and obtain skills of Evaluation. 3. Evaluate the thought, ideology, expressional and artistic skills of writers and contextual meanings 4. Obtain skills of summarizing, evaluating and critical study 5. Employ the techniques and skills of Literature and Translation.
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Reading List (Print and Online)	<ol style="list-style-type: none"> 1. https://hindisarang.com/hindi-ekaanki-ekaankikar/ 2. https://hi.wikipedia.org/wiki/हिन्दी_कहानी
Recommended Texts	<ol style="list-style-type: none"> 1. ONE ACT PLAY (Detailed Study): AATH EKANKI Edited By: Devendra Raj Ankur, Mahesh Aanand Vani prakashan, 4695, 21-A Dariyagunj, New Delhi – 110 002 2. SHORT STORIES (Non-Detailed Study): SWARNA MANJARI Edited by: Dr. Chitti. Annapurna, Rajeswari Publications, 21/3, Mothilal Street, (Opp.Ranganathan St.), T.Nagar, Chennai–600017. 3. Prayojan Moolak Hindi : Dr. Syed Rahamathulla, Poornima Prakashan, 4/7 B Begum III Street, Royapettah, Chennai – 14. 4. Anuvad Abhyas Part III : Dakshin Bharat Hindi Prachar Sabha, T. Nagar, Chennai-17.

Method of Evaluation:

Internal Assessment	End Semester Examination	Total	Grade
25	75	100	

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	M	S	S	S
CO 2	S	S	S	S	L
CO 3	M	S	S	S	L
CO 4	M	S	S	S	L
CO 5	S	S	S	S	S

Course in French: Prescribed Text and Grammar-II

Course Outcomes	<ol style="list-style-type: none"> 1. To ask for and give directions. 2. To give orders or commands using <i>Impératif</i> 3. To narrate events from the past using <i>Passé Composé</i> 4. Cite the ordinal numbers in French 5. Indicate the position of something using prepositions of place 		
Course	Foundation Course in French	Course Code	100L2K
Title of the Course:	Prescribed Text and Grammar-II		
Credits:	3		
Pre-requisites, if any:	-		
Course Objectives	Revise and recall the French sentence structure	K1	
	Enumerate the various grammatical tenses and use them to communicate better in French	K2	
	Summarize and develop ideas from the documents after discussing it in detail	K2 and K3	
	Write and understand dialogues based on the themes done in class	K4	
	Evaluate and comprehend text passages	K5	
Units			
I	Unité 7: C'est où?		
II	Unité 8: N'oubliez pas !		
III	Unité 9: Belle vue sur la mer !		
IV	Unité 10: Quel beau voyage !		
V	Unité 11: Oh ! joli ! Unité 12: Et après ?		
Prescribed Text	Régine Mérieux & Yves Loiseau, Units 7-12 of <i>Latitudes 1</i> (A1 /A2), méthode de français, Didier, 2017 (Indian Edition)		

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	L	M	M	L	S	S	S	M	M	M
CO2	S	M	M	L	M	M	L	S	S	S	S	M	M
CO3	M	S	S	M	S	M	M	S	S	S	M	S	S
CO4	S	S	M	L	S	M	L	S	S	S	S	S	S
CO5	S	S	S	L	M	M	L	S	S	S	M	S	S

S-Strong M-Medium L-Low

Prescribed textbook: Régine Mérieux & Yves Loiseau, **Units 7-12** of *Latitudes 1* (Indian Edition), Paris, Didier, 2017.

Questions not to be asked from the Autoévaluation and Préparation au DELF

Paper setters to strictly adhere to the syllabus and ask questions only from the pages included in the syllabus. Questions should cover the entire syllabus.

QUESTION PAPER PATTERN

Time : 3 Hours

Maximum Marks : 75

Section A (10 x 2 = 20 Marks)

Answer any TEN questions

15 questions to be asked on cultural / civilisational aspects found in the prescribed textbook

Section B (5 x 5 = 25 Marks)

Answer any FIVE questions

8 Grammar exercises to be given from the prescribed textbook

Section C (3 x 10 = 30 Marks)

Answer any THREE

3 must be answered out of 5 topics (1 dialogue writing, 1 letter /email writing, 1 composition, 1 comprehension, 1 translation)

PAPER II –GENERAL ENGLISH

Subject Code	Category	L	T	P	S	Credits	Inst. Hours	Marks		
								CIA	External	Total
100L2ZU	Part II	Y	Y	-	-	3	6	25	75	100
Learning Objectives										
LO1	To make students realize the importance of resilience									
LO2	To enable them to become good decision makers									
LO3	To enable them to imbibe problem-solving skills									
LO4	To enable them to use tenses appropriately									
LO5	To help them use English effectively at the work place.									
Unit No.	Unit Title & Text						No. of Periods for the Unit			
I	RESILIENCE Poem 1.1 Don't Quit – Edgar A. Guest 1.2 Still Here – Langston Hughes Short Story 1.3 Engine Trouble – R.K. Narayan 1.4 Rip Van Winkle – Washington Irving						20			
II	DECISION MAKING Short Story 2.1 The Scribe – Kristin Hunter 2.2 The Lady or the Tiger - Frank Stockton Poem 2.3 The Road not Taken – Robert Frost 2.4 Snake – D. H Lawrence						20			
III	PROBLEM SOLVING Prose life Story 3.1 How I taught My Grandmother to Read – Sudha Murthy Autobiography 3.3 How frog Went to Heaven – A Tale of Angolo 3.4 Wings of Fire (Chapters 1,2,3) by A.P.J Abdul Kalam						20			

IV	Tenses 4.1 Present 4.2 Past 4.3 Future 4.4 Concord	15
V	English in the Workplace 5.1 E-mail – Invitation, Enquiry, Seeking Clarification 5.2 Circular 5.3 Memo 5.4 Minutes of the Meeting	15

Course Outcomes		
Course Outcomes	On completion of this course, students will;	
CO1	Realize the importance of resilience	PO1,PO7
CO2	Become good decision-makers	PO1,PO2,PO10
CO3	Imbibe problem-solving skills	PO4,PO6,PO9
CO4	Use tenses appropriately	PO4, PO5,PO6
CO5	Use English effectively at the work place.	PO3,PO8

Text Books (Latest Editions)	
References Books	
1	Martin Hewings. Advanced English Grammar. Cambridge University Press, 2000
2	SP Bakshi, Richa Sharma. Descriptive English. Arihant Publications (India) Ltd., 2019.
3.	Sheena Cameron, Louise Dempsey. The Reading Book: A Complete Guide to Teaching Reading. S & L. Publishing, 2019.
4	Barbara Sherman. Skimming and Scanning Techniques, Liberty University Press, 2014.
5.	Phil Chambers. Brilliant Speed Reading: Whatever you need to read, however. Pearson, 2013.
6.	Communication Skills : Practical Approach Ed. Shaikh Moula
	Ramendra Kumar. Stories of Resilience, Blue Rose Publications, 2020.

Web Sources

1	Langston Hughes. Still Here https://poetryace.com/im-still-here
2	R. K. Narayan. Engine Trouble http://www.sbioaschooltrichy.org/work/Work/images/new/8e.pdf
3	Washington Irving. Rip Van Winkle https://www.gutenberg.org/files/60976/60976-h/60976-h.htm
4	Frank Stockton. The Lady or the Tiger https://www.gutenberg.org/ebooks/396

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3	3	2	3	2
CO2	2	3	3	3	2	3	3	2	2	2
CO3	3	3	3	2	3	3	3	2	3	2
CO4	3	3	3	3	3	3	3	2	2	2
CO5	3	2	3	3	3	3	3	2	2	3

3 – Strong, 2 – Medium , 1 - Low

Mapping with Programme Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3
CO2	3	3	3	3
CO3	3	3	3	3
CO4	3	3	3	3
CO5	3	3	3	3
Weightage	15	15	15	15
Weighted percentage of Course Contribution toPos	3.0	3.0	3.0	3.0

CORE – III: FINANCIAL ACCOUNTING-II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
147C2A	5				5	5	25	75	100
Learning Objectives									
LO1	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.								
LO2	To understand the allocation of expenses under departmental accounts								
LO3	To gain an understanding about partnership accounts relating to Admission and retirement								
LO4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm								
LO5	To know the requirements of international accounting standards								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
I	Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit								15
II	Branch and Departmental Accounts Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.								15
III	Partnership Accounts - I Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.								15
IV	Partnership Accounts - II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.								15

V	Accounting Standards for financial reporting (Theory only) Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.	15
TOTAL		75
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	To evaluate the Hire purchase accounts and Instalment systems	
CO2	To prepare Branch accounts and Departmental Accounts	
CO3	To understand the accounting treatment for admission and retirement in partnership	
CO4	To know Settlement of accounts at the time of dissolution of a firm.	
CO5	To elaborate the role of IFRS	
Textbooks		
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
2	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.	
3	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.	
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.	
5	T.S. Reddy & A. Murthy, Financial Accounting, Margam Publishers, Chennai.	
6	Dr. K. Murugadoss, Dr. M. Jaya, Dr. V. Charulatha & Dr. D. Baskar Financial Accounting, Vijay Nicole Imprints Private Limited, Chennai	
Reference Books		
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.	
2	Dr. Venkataraman & others (7 lecturers): Financial Accounting, VBH, Chennai.	
3	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.	
4	Tulsian, Advanced Accounting, Tata MC. Graw hills, India.	
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.	

NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAG E	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

3 – Strong, 2- Medium, 1- Low

CORE – IV: BUSINESS LAW

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
147C2B	5				5	5	25	75	100
Learning Objectives									
LO1	To know the nature and objectives of Mercantile law								
LO2	To understand the essentials of valid contract								
LO3	To gain knowledge on performance contracts								
LO4	To define the concepts of Bailment and pledge								
LO5	To understand the essentials of contract of sale								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract								15
II	Performance Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract								15
III	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –								15
IV	Bailment and Pledge Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.								15
V	Sale of Goods Act 1930: Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller								15
TOTAL								75	

Course Outcome	
CO1	Explain the Objectives and significance of Mercantile law
CO2	Understand the clauses and exceptions of Indian Contract Act.
CO3	Explain concepts on performance, breach and discharge of contract.
CO4	Outline the contract of indemnity and guarantee
CO5	Explain the various provisions of Sale of Goods Act 1930
Textbooks	
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	MC Kuchhal& Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.
Reference Books	
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.cramerz.com www.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	2	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	15	10	10	10	10	10	10	10
AVERAGE	3	2	2.6	3	2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

ELECTIVE - II: PROGRAMMING IN C++ AND LAB

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
147E2B	2		2		3	4	40	60	100
Learning Objectives									
LO1	To engender an appreciation for the need and characteristics of Object-orientation.								
LO2	To impart knowledge of the C++ language grammar in order to design and implement programming solutions to simple problems by applying Object-oriented thinking.								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Object Oriented Programming Concepts: Complexity in software - The need for object-orientation – Abstraction – Encapsulation – Modularity – Hierarchy. Basic Elements of C++: Classes – Objects – Data members and member functions – private and public access specifiers - Static members - Constructors – Singleton class - Destructors								12
II	Friend Functions and Friend Classes - Array of objects – Pointer to objects - this pointer – References – Dynamic memory allocation - Namespaces. Function Overloading: Overloading a function - Default arguments – Overloading Constructors. Operator Overloading: Overloading an operator as a member function – Overloading an operator as a friend function								12
III	Overloading the operators [], (), -> and comma operators – Conversion Functions. Inheritance: Types of inheritance – protected access specifier –Virtual Base Class – Base class and derived class constructors. Run-time Polymorphism: Virtual Functions								12

IV	Function overriding - Pure virtual function – Abstract base class. Templates: Function templates – Overloading a function template – Class templates.	12
V	Exception Handling: Exceptions – try, catch, throw – Rethrowing an exception – Restricting exceptions - Handling exceptions in derived classes - terminate(), abort(), unexpected(), set_terminate(). I/O Streams: Formatted I/O with ios class functions - Manipulators – Creating own manipulator – Overloading << and >> operators.	12
Total (Theory + Practical)		60
Course Outcomes		
CO1	Explain the various basic concepts of Object-orientation.	
CO2	Write programs to implement static binding	
CO3	Write programs to implement inheritance and dynamic binding	
CO4	Write programs to implement templates and exception handling and learn how to use STL class library.	
CO5	Write programs implementing File and Stream I/O.	
Textbooks		
1	Herbert Schildt, <i>C++ - The Complete Reference</i> , Third Edition, TMH, 1999.	
2	Grady Booch, <i>Object Oriented Analysis and Design</i> , Pearson Education, 2008. (For Unit I)	
Reference Books		
1	Bjarne Stroustrup, <i>The C++ Programming Language</i> , Addison Wesley, 2000.	
2	J. P. Cohoon and J. W. Davidson, <i>C++ Program Design – An Introduction to Programming and Object-Oriented Design</i> , Second Edition, McGraw Hill, 1999.	
3	C. J. Lippman, <i>C++ Primer</i> , Third Edition, Addison Wesley, 2000.	
NOTE: Latest Edition of Textbooks May be Used		

Object Oriented Programming with C++

Learning Objectives: (for teachers: what they have to do in the class/lab/field)

- Design classes for the given problems.
- Write programs in C++.
- Code, debug and execute a C++ program to solve the given problems using an IDE.

Course Outcomes: (for students: To know what they are going to learn)

CO1: Design and create classes. Implement Stream I/O as appropriate.

CO2: Design appropriate data members and member functions.

CO3: Implement functions, friend functions, static members, constructors and compile-time polymorphism.

CO4: Implement inheritance, run-time polymorphism and destructors.

CO5: Implement templates and exceptions. Use STL class library. Implement File I/O.

List of Programs

1. Write a class to represent a complex number which has member functions to do the following
 - a. Set and show the value of the complex number
 - b. Add, subtract and multiply two complex numbers
 - c. Multiplying the complex number with a scalar value
2. Write a Point class that represents a 2-d point in a plane. Write member functions to
 - a. Set and show the value of a point
 - b. Find the distance between two points
 - c. Check whether two points are equal or not
4. Design and implement a class to represent a Solid object.
 - a. Apart from data members to represent dimensions, use a data member to specify the type of solid.
 - b. Use functions to calculate volume and surface area for different solids.
5. Design a class representing time in hh:mm:ss. Write functions to
 - a. Set and show the time
 - b. Find the difference between two time objects
 - c. Adding a given duration to a time
 - d. Conversion of the time object to seconds
6. Design a 3x3 matrix class and demonstrate the following:
 - a. Addition and multiplication of two matrices using operator overloading
 - b. Maintaining a count of the number of matrix object created
7. Design a class called cString to represent a string data type. Create a data member in the class to represent a string using an array of size 100. Write the following functionality as member functions:
 - a. Copy Constructor
 - b. Concatenate two strings

<ul style="list-style-type: none"> c. Find the length of the string d. Reversing a string Comparing two strings <p>8. Design a class called cString to the class to represent a string whose size is dynamically allocated. Write the following as member functions:</p> <ul style="list-style-type: none"> a. Copy Constructor b. Destructor c. Concatenate two strings d. Find the length of the string e. Reversing a string f. Comparing two strings

Extended Professional Component	Questions related to the above topics, from various competitive examinations UPSC / TRB / NET / UGC – CSIR / GATE / TNPSC / others to be solved (To be discussed during the Tutorial hour)
Skills acquired from the Course	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill
<p>Learning Resources:</p> <p>Learning Resources:</p> <p>Recommended Texts</p> <ol style="list-style-type: none"> 1. Herbert Schildt, <i>C++ - The Complete Reference</i>, Third Edition, TMH, 1999. 2. Grady Booch, <i>Object Oriented Analysis and Design</i>, Pearson Education, 2008. (For Unit I) <p>Reference Books</p> <ol style="list-style-type: none"> 1. Bjarne Stroustrup, <i>The C++ Programming Language</i>, Addison Wesley, 2000. 2. J. P. Cohoon and J. W. Davidson, <i>C++ Program Design – An Introduction to Programming and Object-Oriented Design</i>, Second Edition, McGraw Hill, 1999. <p>C. J. Lippman, <i>C++ Primer</i>, Third Edition, Addison Wesley, 2000.</p>	

SEC – 2 ACCOUNTING USING EXCEL – PRACTICAL

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
147S2A			2		2	2	40	60	100
Unit	Contents							No. of Hours	
I	<p>Using Financial Functions (Part 1)</p> <p>ACCRINT function - Returns the accrued interest for a security that pays periodic interest</p> <p>ACCRINTM function - Returns the accrued interest for a security that pays interest at maturity</p> <p>AMORDEGRC function - Returns the depreciation for each accounting period by using a depreciation coefficient</p> <p>AMORLINC function - Returns the depreciation for each accounting period</p> <p>COUPDAYBS function - Returns the number of days from the beginning of the coupon period to the settlement date</p> <p>COUPDAYS function - Returns the number of days in the coupon period that contains the settlement date</p> <p>COUPDAYSNC function - Returns the number of days from the settlement date to the next coupon date</p> <p>COUPNCD function - Returns the next coupon date after the settlement date</p> <p>COUPNUM function - Returns the number of coupons payable between the settlement date and maturity date</p> <p>COUPPCD function - Returns the previous coupon date before the settlement date</p> <p>CUMIPMT function - Returns the cumulative interest paid between two periods</p> <p>CUMPRINC function - Returns the cumulative principal paid on a loan between two periods</p>							6	

II	<p>Using Financial Functions (Part 2)</p> <p>DB function - Returns the depreciation of an asset for a specified period by using the fixed-declining balance method</p> <p>DDB function - Returns the depreciation of an asset for a specified period by using the double-declining balance method or some other method that you specify</p> <p>DISC function - Returns the discount rate for a security</p> <p>DOLLARDE function - Converts a dollar price, expressed as a fraction, into a dollar price, expressed as a decimal number</p> <p>DOLLARFR function - Converts a dollar price, expressed as a decimal number, into a dollar price, expressed as a fraction</p> <p>DURATION function - Returns the annual duration of a security with periodic interest payments</p> <p>EFFECT function - Returns the effective annual interest rate</p> <p>FV function - Returns the future value of an investment</p> <p>FVSCHEDULE function - Returns the future value of an initial principal after applying a series of compound interest rates</p>	6
III	<p>Using Financial Functions (Part 3)</p> <p>INTRATE function - Returns the interest rate for a fully invested security</p> <p>IPMT function - Returns the interest payment for an investment for a given period</p> <p>IRR function - Returns the internal rate of return for a series of cash flows</p> <p>ISPMT function - Calculates the interest paid during a specific period of an investment</p> <p>MDURATION function - Returns the Macauley modified duration for a security with an assumed par value of \$100</p> <p>MIRR function - Returns the internal rate of return where positive and negative cash flows are financed at different rates</p> <p>NOMINAL function - Returns the annual nominal interest rate</p> <p>NPER function - Returns the number of periods for an investment</p> <p>NPV function - Returns the net present value of an investment based on a series of periodic cash flows and a discount rate</p> <p>ODDFPRICE function - Returns the price per \$100 face value of a security with an odd first period</p> <p>ODDFYIELD function - Returns the yield of a security with an odd first period</p> <p>ODDLPRICE function - Returns the price per \$100 face value of a security with an odd last period</p> <p>ODDLYIELD function - Returns the yield of a security with an odd last period</p>	6

IV	<p>Using Financial Functions (Part 4) PDURATION function (Excel 2013) - Returns the number of periods required by an investment to reach a specified value PMT function - Returns the periodic payment for an annuity PPMT function - Returns the payment on the principal for an investment for a given period PRICE function - Returns the price per \$100 face value of a security that pays periodic interest PRICEDISC function - Returns the price per \$100 face value of a discounted security PRICEMAT function - Returns the price per \$100 face value of a security that pays interest at maturity PV function - Returns the present value of an investment RATE function - Returns the interest rate per period of an annuity RECEIVED function - Returns the amount received at maturity for a fully invested security RRI function (Excel 2013) - Returns an equivalent interest rate for the growth of an investment</p>	6
V	<p>Using Financial Functions (Part 5) SLN function - Returns the straight-line depreciation of an asset for one period SYD function - Returns the sum-of-years' digits depreciation of an asset for a specified period TBILLEQ function - Returns the bond-equivalent yield for a Treasury bill TBILLPRICE function - Returns the price per \$100 face value for a Treasury bill TBILLYIELD function - Returns the yield for a Treasury bill VDB function - Returns the depreciation of an asset for a specified or partial period by using a declining balance method XIRR function - Returns the internal rate of return for a schedule of cash flows that is not necessarily periodic XNPV function - Returns the net present value for a schedule of cash flows that is not necessarily periodic YIELD function - Returns the yield on a security that pays periodic interest YIELDDISC function - Returns the annual yield for a discounted security; for example, a Treasury bill YIELDMAT function - Returns the annual yield of a security that pays interest at maturity</p>	6
Total		30
Reference Books		

1	Conrad Carlberg(2011), "Excel for Accountants", Second Edition, CPA911 PUBLISHING.
2	George J. Wright(2023),"EXCEL 2023: The Beginners Guide to Master".
3	L. Murphy Smith, Lawrence C. Smith, and Katherine T. Smith. 2002. "Microsoft Excel for Accounting: Managerial and Cost (1st. ed.)". Prentice Hall Professional Technical Reference.
Web Links	
<p style="text-align: center;">1. https://www.youtube.com/watch?v=kNaxTNSAtLk</p> <p>2. https://www.youtube.com/watch?v=RsDFonVtKGM</p> <p style="text-align: center;">Tutorials :</p> <p style="text-align: center;">1. https://www.computertutoring.co.uk/excel-tutorials/accounts-excel/</p> <p>2. Udemy : https://www.udemy.com/course/financial-accounting-in-excel-new-business/</p>	

சென்னைப் பல்கலைக்கழகம் University of
Madras

Part-IV

அடிப்படைத் தமிழ் - பாடத்திட்டம் Basic
Tamil - Syllabus

2 பருவங்கள் (இரண்டாம் பருவம்) (B.A.,

B.Sc., B.Com., BCA., BBA)

2023-24

பரூவம் - II (Semester - II)
அடிப்பனைத் தமிழ் - II (Basic Tamil - II)

Course Code	Course Name	Category	L	T	P	S	Credit	Ins. Hours	Marks		
									CIA	External	Total
100S2A	அடிப்பனைத் தமிழ் - II Basic Tamil - II	Supportive	2		-	-	2	2	25	75	100
Pre-requisite	தமிழ் எழுத்துக்களப அறிந்திருந்தலனோடு தடோடக்க நாளனயில் லதசவம் எழுப்ப தடிக்வம் தரிந்திருதல்.									SV 2023	
Learning Objectives - கற்றல் லடோக்கங்கள்											
<ul style="list-style-type: none"> தமிழ்மனாழிடனத் தடோடக்க நாளனயில் பசவும் பிர் பசயடதப் புரிந்துமகொள்வும் தின் மறுதல். தமிழ்மப் டிக்கவும் எழுதவும் கற்றுக்கமகொள்ளுதல். பிம்மனாழி நொணயர்களுக்குத் தமிழ்மனாழி யின் சிப்புகள் , கட-ண்ொட்டை அறிமுகப்படுத்துதல். தமிழ் இகான இக்கண யங்களின் சிப்புக ட அறிதல் . அற்றுள் சினள்ளந் சூளத்துப் தோத்துல். மிரின் னிதள்ளகளப உச்ச தசயல். 											
Expected Course Outcomes - எதிர்ொக்கப்படும் கற்றல் அளடலுகள்											
On the successful completion of the course, students will be able to இம் லொத்துடத் கறுத்தொல் பினயரும் னன்கட நொணயர் அடையர்.											
CO 1	மித்தொழிளப் லதசவம் பிந் லதசுளப் புரிந்துதகொள்பவம் தின் ததறுல். மிளப் தடிக்வம் எழுவம் கற்றுக்கொள்ர்.									K1, K2	
CO 2	கடம், வின்ம்தம், நிகழ்ச்சிக் கூறிய்புகள் எழுதுல், கல் தடோடர்புச் சொணங்களில் கல் எழுதுல் எண அன்றொட லோழ்வில் மிழ்ப் தன்தொடளடக் கற்றுக்கொள்ர்.									K1, K3, K4	
CO 3	தமிழின் இகான யத்லொடு மிரின் அக் பகொட்டுகட யம் தமிழின் னொற்று-ண்ொட்டுச் மசமுடநடனயம் புரிந்துமகொள்ர்.									K1, K2, K4	
CO 4	தமிழறிஞர்களும் டைப்பொளிக ள், அசில் ளனர்கள், சிந் ஆளுளகளபப் தறி அறிந்துதகொள்ர்.									K4, K5, K6	
CO 5	தமிழர் கட , ணொடலு, மக்கயமங்கங்கள், விடனொட்டுகள், விமொக்கள், தமிழின் தனித்த அடைனொங்க ள், சிப்புகள் ஆகிள்ள அறிலொடலு, அர் ண்ணுகுரி களனப் தண்தொடலடொடு ஓய்பிடல் புரிந்துதகொள்ர்.									K1, K4, K5, K6	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
Unit - I	தசொல்லும் ததொருளும்										
<ol style="list-style-type: none"> ததர்-லற்றுள , விளணை-கொனம், ததளட-விளணளட, எதிர்்தசொற்கள் லதொன்றளந் தகொண்டு சிறுசிறு தடோடர்கள் லதசளத்துல், எழுளத்துல். ததர்ப் தனளக, தசய்திதள்ள லதொன்றறள்ள லொசிக்கவம் ததொரூள் கலநவம் தயிற்சிளித்துல். உளடொடல் (தடங்களபப் தொர்த்து, தசொற்களபத் தசொன்னளத்துல்/லதசளத்துல், லகளவிகளூக்கூப் ததில் அளித்துல், ளனப்புகள் தகொடலுத்து லதசத் தசயல். 											

Unit - II	அன்நோட ிலிமில் திமீழ் தன்தோடு
	கோளனக் களபுகள், சளபுல், உலுகள், உடலினம், வீட்டும் ததோரூள்கள், ிணிகம், லதோகுகுத்து, திமீ திமீதோடர்தோண தசல்தோடுகள் லதோளந் அன்நோட ிலிமீளககளில் திமீதோழி தன்தோடூ.
Unit - III	தமீழ் இனகனங்கள் அறிமுகம்
	1. திமீழ் இனகனங்கள் அறிமுகம் - இனகன இனகன ிபங்களின் சிநய்புகள். 2. திருக்கூபுள், ஆத்திசூடி, சங்க இனகனம், திளபு ததோல்கள், ிலிமீயுநு ததோல்கள் லதோளந் ிறில் சளபுமிகுநு ததோல்களப ிலிமீளகன திமீல ததோரூளூ ிற்துல, கந் ிறளந் ிழூ ிதசய்ல.
Unit - IV	தமீழ் ிலிமீயுநு ிளகள், அறிஞுகள், ஆளூளகள், ிளன ிளகள்
	1. இனகன-இனகன ிளகள் தளடப்தோபுகள் (திலிமீயுநு, திருயளூயர், ிளடயனளூர், கமீர், ிலிமீயுநு, ததோதிதோசன, மனகனந்தன், கண்ததோசன, ிளயமுத ிலிமீயுநு). 2. அலிமீயுநு ிளன ிளகள் (கோலிமீயுநு, ததிரிமீயுநு, அணூ, ிள.ஜி.ஆர். லதோளலந்). 3. திளபு ிளகள் (சிலிமீயுநு கலிமீயுநு, ிளினிகளூர், கனஹிமீயுநு, ததோளசர், இளபுலிமீயுநு, சி.ததோ. ததோளசுயிமீயுநு லதோளலந்). 4. ஆளூளகள் (ி.உ. சிலிமீயுநு, ிலிமீயுநு, அப்துல் கனமீயுநு, லதோளலந்). ிளகனூர் ிளகள் அறிமுகிததுல. ிளகனப லதசள ிளகள் /ிளகன திமீல.
Unit - V	ிளகன, தண்ததோடூ, திமீயுநு ிளகள், விடனலிமீயுநு, விமலகள்
	1. ிளகன ிளகன அளடலிமீயுநு சிநய்புகளும். 2. களனகள் (கலிமீயுநு, சிள்தம், ிளகனம், ிளகனூததோரூள்கள்). 3. ிளகனகள் (சிலிமீயுநு, ிளகனம், விளகனூ, ஆலிமீயுநு, கலிமீயுநு லதோளந்). 4. விளபுலிமீயுநு (கலிமீயுநு, சிளகன, இளபுலிமீயுநு, ஆண்கள், ததண்கள்). 5. விளகனகள் (கலிமீயுநு விளகனகள், லகலிமீயுநு விளகனகள், அலிமீயுநு விளகனகள்). 6. சூறூனூத் ிளகள் / ிளகனூர் சிநய்புகளிக் இடகள். 7. உணலு, உடலு, நகலு இண்பிள. லிமீயுநு ிளகள் அறிமுகிததுல. ிளகனப லதசள ிளகள் /ிளகன திமீல.
Text book (s)	
•	அலிமீயுநு திமீழ்-2 (Basic Tamil-II)
Reference Books / Websites	
•	தமீழ் ிளகன தயறில் ிளகன ிளகன - மலிமீயுநு, ிளகன ிளகன, மசனட, 2003.
•	www.tamilvu.org/ta/content/சொன்றிதது
•	www.thamizham.net/kal/ttenglish/cards32-u8.htm
•	www.thamizham.net/kal/ttenglish/index-u8.htm
•	www.learntamil.com
•	www.wikihow.com/Learn-Tamil
•	www.ilovelanguages.org/tamil.php
•	www.ling-app.com/learn-tamil
•	www.learntamilnow.com
•	www.17-minute-languages.com/en/learn-tamil
•	www.hindustanitongue.com/learn-tamil

•	www.duolingo.com/course/ta/en/Learn-Tamil
•	www.mylanguages.org/learn_tamil.php
•	www.learn101.org/tamil.php
•	www.goethe-verlag.com/book2/EN/ENTA/ENTA002.HTM
•	www.karky.in/payilcourses/index.html
•	www.tamilvu.org/ta/னணினர்-தமிழ்
•	www.languagetrainers.com/blog/tamil-words/
•	www.thamizham.net/kal/tamil.htm
•	www.worldtamilacademy.com
•	www.outsourcingtranslation.com/resources/phrases/tamil-sentences.php
•	www.ling-app.com/ta/basic-words-in-tamil/
•	www.thirutamil.com/article/20-easy-thirukkural-in-tamil/
•	www.chennaiLibrary.com/avvai/kondraivendan.html
•	www.tamilvu.org/ta/content/புதின-னொத்திடம்-2022
•	www.tamilvu.org/ta/content/மன்-கறலுக்கொ-இடணனத்தம்
•	www.ling-app.com/ta/tamil-culture
•	www.caleidoscope.in/art-culture/tamil-nadu-culture-3

Apps

•	www.kaniyantamil.com/best-mobile-apps-tamil-learning/
•	Tamil 101 - Learn to Write
•	https://payil.app/tva/ta/
•	https://tamil-101.en.aptoide.com/app
•	Ling - Learn Tamil Language
•	Tamil by Nemo
•	Learn Tamil Quickly

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2
CLO 1	3	2	3	2	2	3	2	2	2	2	3	3
CLO 2	2	2	2	3	3	2	2	3	3	2	2	2
CLO 3	3	3	3	2	2	3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3	2	2	2	2	3	2
CLO 5	2	2	3	3	2	2	3	3	2	3	3	2

Strong - 3, Medium - 2, Low - 1

சென்னைப் பல்கலைக்கழகம் University of
Madras

Part-IV வளர்நிலைத்

தமிழ் - பாடத்திட்டம்

Advanced Tamil - Syllabus

2 பருவங்கள் (இரண்டாம் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பரூவம் - 2 (Semester - 2)
வளர்நினைத் தமிழ் - II (Advanced Tamil - II)

Course Code	Course Name	Category	L	T	P	S	Credit	Ins. Hours	Marks		
									CIA	External	Total
100S2B	பரநிலனத் தமிழ் - II Advanced Tamil - II	Supportive	2	-	-	-	2	2	25	75	100
Pre-requisite	தத்பாம் கும்புல மிள மிழிப்தாடாக் தித்திரூக்க வண்டும்.									SV 2023	
Learning Objectives - கற்றல் நுகோக்கங்கள்											
<ul style="list-style-type: none"> தண்டலத் தமிழ் இனக்Aங்கள் , அற்றின சிறப்புகள் றறும் மதாருண்டுகள் ஆAண கறித்து அறிமெய்வல். காப்பி இனக்Aங்கள் , தக்தி இனக்Aங்கள் ஆAற்றில் காணாகும் கருத்துக்கருவூனங்கலப நுகமெய்வல். உலலலட இனக்Aத்தன் , கட்டுரை, இனக்Aம் குறித் அறிமுகதல பாப்களாகு ற்ததெத்துவல். தாடத்தின்புழி, தல்லக இனக்Aங்கள் வானுபுற்காண காப்கள் றறும் றறநம் மதறுபுற்காண காப்கலப அறிமெய்வல். இருவபு மிழிகளின் இவகலப உர்த்தி, மிழிமதப்கும் திறலணயம் அலுனகக் கடிம் எழுதும் தயிற்சிரையும் மதந் மெய்வல். 											
Expected Course Outcomes - திர்தார்க்கம்தடும் கற்றல் அரவைுகள்											
On the successful completion of the course, students will be able to இம் தாடதலக் கர்தபால் பின்புரம் தன்கலப பாபர் அலபர்.											
CO 1	உலலலட இனக்Aத்தின் மதருலகலப உர்த்து , அலண அன்நாட பிழ்வில் தன்தெத்துத் திறன் மதறுபர்.									K2, K3	
CO 2	தண்டலத் தமிழ் இனக்Aங்கள் காடும் மெலிக , தண்தாடடூ, பிழ்வில் முலநகலப அறிந்துமகாள்பர்.									K1, K3, K4	
CO 3	காப்பிக் கட்டலபுகலப இன்லந புதிணம் , திலப்தடங்கள் ஆAபுறுடன் ஒப்பிட்டுக் காணும் அறிலப மதறுபர்.									K1, K3, K4	
CO 4	தமிழ் இனக்A பிலணயம் றறநங்கலபயும் ஆய்ந்து உரும் ஆற்றல் மதறுபர்.									K1, K4, K5, K6	
CO 5	மாழிமென்றும்புத் திறன் மெறுவந டூ, அன்றோவை வோழ்வின் ந ரவகளான வெவரக அலவலகக் கடி ங்கள் எழுதும் திறன் மெறுவர்.									K4, K5, K6	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
Unit - I	தக்தி இனக்Aமும் சிறினைக்Aமும்										
	<ol style="list-style-type: none"> பண்ணில் பன்னபும் பாபாநாம - திருஞான மெத்தபர் திருநவங்கைரலயில் பிறத் ல் என்தும் ரலயில் காலநகேகை ஆழ்வாரெய்யுள்ள டோவைல்களில் ஏந னும் ஒன்றூ. முக்கலிற்றெள்ள இலக்தைதில் மூத் டெள்ளி ன் முடூவளம் கறித்துப் டோயுள்ள டோவைல்களில் ஏந னும் ஒன்றூ. 										
Unit - II	வெங்க இனக்Aம், அந இனக்Aம், காப்பிம்										
	<ol style="list-style-type: none"> பாடா மகானவநா காடா மகானவநா - ஒளலபர். புதும் ஊவ - கணிபின் பசிங்குந்நணார் - புறமுனைலு நினத்தினும் மதரிவ, 'வம்பின் லதங்காய்' - கறும் டோரக. திருக்கூநள் - 'மதாருளமெல் லக' அதிகாபம் 										

	<p>உ) சினைப்ததிகாபம் - ஞ்சூக் காண்டம் - காட்சிக் காலம். உள) கண்ணடனவகசி - தூலபமாம் ன்லம் மெத்தும் ணத் மடாடங்கும் தூலம்.</p>											
Unit - III	மிழ் உரைமுரை											
	மிழ் உலவலடச சிந்பலதயும் வலலயும் ாரகள் உரும் லகயில் ஒரு சிறுகலம், ஓர் ஓங்க ாடகம், ஓர் ளி கட்டுலத் மடாடங்கும் இறலந அறிமுகம் மெய்க.											
Unit - IV	மிழ் ண்ணெஊட்டு வலைலோறு											
	மிழ் ண்ணெஊடூ, கரலகள் (நிகழ்த்து கரல, ஓவலிம், கட்டுக் கரல நணெஊன்றவற்ற அறிமுகம் மெய்க.											
Unit - V	மாழிப் யெறிசி											
	<p>1. அண்மகலோலிப் பிரழ், கஹில்-மடில், மஊர்ப்பிரழ், ண்றிய்பிரழ், ம ணெர்ய் பிரழ்கரள ண்க்A ளு ப் யெறிச்சிணெளித் ல். 2. கரலசம்மஊலலஊக்கம் 3. மாழிமதர்ப்யு - மிழ்-ஆண்Aலம், ஆண்Aனம்- மிழ் தகஊநிகரள மாழிமணெர்ய்யு மெய்கைப் யெறிச்சிணெளித் ல். 4. வலனவணடி விண்ப்தம் முதுல். 5. அலுனகக் கடிம். 6. நணெஊட்பித் ந ண்லுகளஊக்ஊரிணெ கணந ணெஊடெத்தில் மாழி, இலக்Aணெ வலைலஊற்றிரனக் கற்பித் ல்.</p>											
Text book (s)												
•												
Reference Books / Websites												
•												
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2
CLO 1	3	2	3	2	2	3	2	2	2	2	3	3
CLO 2	2	2	2	3	3	2	2	3	3	2	2	2
CLO 3	3	3	3	2	2	3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3	2	2	2	2	3	2
CLO 5	2	2	3	3	2	2	3	3	2	3	3	2
Strong - 3, Medium - 2, Low - 1												

SEC – 3 RETAIL MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
147S2B	2				2	2	25	75	100
Unit	Contents								No. of Hours
I	Overview of Retail Introduction to Retail (Barter System to Trading) - Contribution to GDP -Career Opportunities in Retail - Retail & Entrepreneurship - Retail Formats - SMART Goals								6
II	Retail Marketing Basic Retail Marketing Concepts - Fundamentals of Pricing - Promotion - Omni Channel Retail Marketing & Distribution - Inventory management								6
III	Retail Store Operations Store Layout & Design - Visual Merchandising - Point of sale – Customer Handling - Basics in Retail Logistics & Supply Chain Management								6
IV	Customer Value Management Retail Communication - Personality Grooming - Sales Management - Cross Selling & Up-selling - Customer experience and feedback management - WOW factor in Retail Business - Health and Safety at Workplace - Retail KPI - Team Work & Leadership Skills - Ethics in Retail								6
V	Latest Trend in Retail Business Latest technological developments in retail Sector - Social Media Marketing - Basic Retail Analytics								6
Total								30	
Reference Books									
1	Retailing Management, Gibson C Vedamani , Jaico Publishing House								
2	Retail Management,: Suja Nair, Publisher: Himalaya Publishing House								
3	Retailing Management,: Michael Levy, Barton A Weitz and Ajay Pandit, Tata McGraw Hill Publishing								
4	The Art of Retailing, A J Lamba, Tata McGraw Hill Publishing								
Web Links									
https://www.managementstudyguide.com/retail-management.htm https://www.open.edu/openlearn/money-business/business-strategy-studies/retail-marketing/content-section---references https://www.tutorialspoint.com/retail_management/retail_management_useful_resources.htm https://ebooks.lpude.in/management/mba/term_3/DMGT550_RETAIL_MANAGEMENT.pdf									

Core Paper V CORPORATE ACCOUNTING

SUB CODE:CZ23A

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

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

Core Paper VI

BUSINESS LAWS

SUB CODE:CZ23B

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

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

CORE - VII

COMPUTERISED ACCOUNTING (THEORY & PRACTICALS)

SUB CODE: CP232

COURSE OBJECTIVES

1. To enable the students to create the company and ledger
2. To know the preparation of accounting vouchers and creation of stock items
3. To prepare Inventory vouchers, purchase orders, sales order and salary payment
4. To process the final accounts with GST
5. To help the students to prepare Interest Calculation, Stock analysis and Reports

SYLLABUS

UNIT I

Interface and Company Management: Introduction to Tally ERP9 - Creating a Company - Altering and Deleting Company – Data Security: Security Control Setup - User Security Control, Multi Language, Export, Import, Backup and Restore: Export and Import Formats - Data Backup and Restore - Masters - Ledgers: Understanding Ledgers - Creating Ledgers - Creating Multiple Ledgers - Altering and Deleting Ledgers – Groups: Creating Groups - Altering and Deleting Groups - Bill wise Debtors and Creditors Ledgers: Configuring Bill wise Details

UNIT II

Default Vouchers: Payment Voucher - Receipt Voucher - Contra Voucher - Journal Voucher, Day Book: Day Book Reports - Altering and Deleting Transactions, Cheque Printing: CTS Cheque Printing System, Masters : Inventory: Understanding Inventory - Integrating Accounts and Inventory - Stock Group - Go down and Locations - Stock Category - Units of Measure - Stock Items - Manual Stock Valuation without Inventory

UNIT III

Purchase Order Processing: Purchase Order Process - Purchase Order Voucher - Receipt Note (Inventory) - Rejection-Out Voucher, Sales Order Processing: Sales Order Process - Sales Order Voucher - Delivery Note (Inventory) - Rejection-IN Voucher , Debit and Credit Notes, Bank Reconciliation, Manufacturing Vouchers: Bills of Materials - Job Costing, Tax Deducted at Source (TDS): Understanding TDS - Creating TDS Masters - TDS Payment - Tax Reports and Tax Forms, Payroll Accounting: Understanding Payroll - Pay Heads and Categories - Employee Details and Salary Details - Attendance Entries - Salary Payment – Pay sheet and Pay Slips

UNIT IV

Goods and Services Tax (GST): Activating Tally in GST - Setting Up GST (Company Level, Ledger Level or Inventory Level) - GST Taxes & Invoices - SGST, CGST & IGST - Creating GST Masters in Tally, Purchase Voucher with GST: Updating GST Number for Suppliers - Intra-State Purchase Entry in GST (SGST + CGST) - Inter-State Purchase Entry in GST (IGST)

- GST Purchase Entry for Unregistered Dealer in Tally - Reverse Charge Mechanism Entry for GST in Tally, Sales Voucher with GST: Updating GST Number for Suppliers - Intra-State Sales Entry in GST (SGST + CGST) - Inter-State Sales Entry in GST (IGST) - Printing GST Sales Invoice from Tally ERP9 Software, GST Reports and Returns: GSTR 1 in Tally - GSTR 1 Return Filing

UNIT V

Interest Calculations (Auto Mode): Activating Interest Calculations, Point of Sales, Budgets and Controls: Budget Masters and Configurations - Budget Reporting and Analysis, Cost Centers and Cost Categories: Cost Centers - Profit Centers, Purchase and Sales Reporting: Analyzing Purchase and Sales Register - Analyzing Debit and Credit Note - Overdue Payables and Receivables - Outstanding Reports and Printing, Stock Analysis and Reports: Stock Registers - Stock Valuation - Stock Transfer Report - Negative Stock Report - Record Physical Stock and Shortage - Stock Entry without Perpetual Inventory, Financial Reports: Trial Balance - Profit and Loss Account - Balance Sheet - Working Capital - Cash Flow and Fund Flow Statements, Printing Reports: Sales Invoice - Printing Payment and Receipt Vouchers - Printing Various Other Reports - Miscellaneous: Inserting Vouchers - Duplicating Entries - Split Company Data - Merge Tally Companies, Shortcut Keys

COURSE OUTCOMES

1. Students will acquire basic knowledge of creating the company and Ledger
2. Students will be able to understand all aspects related to accounting vouchers and Inventory
3. Students will obtain the skill of preparing Inventory vouchers and salary payment
4. Students will know how to activate Tally in GST
5. Students can prepare Interest Calculation and various reports
- 6.

REFERENCE BOOKS

1. Nadhani A K, (2016), Implementing Tally, BPB Publications
2. Rizwan Ahmed, (2016), Tally ERP 9 Margham Publications, Chennai
3. Nandhani, (2015), Computerized Accounting under Tally, Implementing Tally, BPB publication
4. Namrata Agrawal, (2008), Tally 9”, Dreamtech Publishers
5. Tally Software Package Manual
6. Leon & Leon, Computer Applications in Business, Vijay Nicole Imprints, Chennai
7. Mohan Kumar K S and Rajkumar S, Computer Applications in Business, Vijay Nicole Imprints, Chennai

MAPPING-COURSE OBJECTIVES WITH PROGRAMME OUTCOME

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

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

Core Paper VIII:

OBJECT ORIENTED PROGRAMMING USING C + +(THEORY &PRACTICALS)

SUB CODE: CP231

COURSE OBJECTIVES

1. To expose the students to basics of Object Oriented Programming concepts.
2. To develop the programming skills using object oriented concepts.
3. Able to apply the OOPs concepts in real life problems.
4. Object Oriented Programming is a paradigm that provides many concepts such as inheritance, data binding, polymorphism etc.
5. Principle to program in an imperative (or procedural), an object-oriented, a functional, and a logical programming.

SYLLABUS

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV:

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

UNIT V

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

COURSE OUTCOMES

1. Introduces Object Oriented Programming concepts using the C++ language
2. Understanding the principles of data abstraction, inheritance and polymorphism
3. Apply the principles of virtual functions and polymorphism.
4. Analyzing the handling formatted I/O and unformatted.
5. Evaluate the I/O Introduces exception handling.

TEXT BOOK

1. R.S. Bichkar – Programming with C – University Press , Hyderabad
2. K.Sasi Kala Rani - Programming in C - Vijay Nicole Imprint Private Limited,Chennai

REFERENCE BOOK

1. E. Balagurusamy, Object Oriented Programming with C++, Tata McGraw-Hill Publishing Company Ltd, 6th edition 2013.
2. H. Schildt. *C++ the Complete reference*. T M H.1998.

MAPPING-COURSE OBJECTIVES WITH PROGRAMME OUTCOME

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

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

C++ PRACTICALS

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

ALLIED PAPER III

BUSINESS STATISTICS

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

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

Part IV – Environmental Studies:

COURSE OBJECTIVES:

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

SYLLABUS:

Unit - I

Introduction to Environmental Studies

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

Unit - II

Ecosystem (2 lectures)

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

Unit - III

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

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

Unit - IV

Biodiversity and Conservation (8 lectures)

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

aesthetic and Informational value.

Unit - V

Environmental Pollution (8 lecturers)

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

Unit -VI

Environmental Policies & Practices (8 lecturers)

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

Unit - VII

Human Communities and the Environment (7 lectures)

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

Unit - VIII Field Work (6 lectures)

- Visit to an area to document environmental assets: river / forest/ flora/ fauna etc.
- Visit to a local polluted site – Urban / Rural/ Industrial/ Agricultural.
- Study of common plants, insects, birds and basic principles of identification.
- Study of simple ecosystem- pond, river, Delhi Ridge etc.

(Equal to 5 Lectures)

COURSE OUTCOMES:

- Identifies simple observable features (e.g. shape, colour, texture, aroma) of leaves, trunk and bark of plants in immediate surroundings.
- identifies simple features (e.g. movement, at places found/kept, eating habits, sounds) of animals and birds) in the immediate surroundings.
- identifies relationships with and among family members.

REFERENCE:

1. Carson , R. 2002.Slient Spring, Houghton Mifflin Harcourt.

2. Gadgil , M.,& Guha, R. 1993.This Fissured Land: An Ecological History of India. Univ.of California Press.
3. Glesson, B. and Low, N.(eds.)1999. Global Ethics and Environment, London, Routledge.
4. Gleick,P.H.1993.Water Crisis. Pacific Institute for Studies in Dev.,Environment & Security. Stockholm Env.Institute, Oxford Univ.Press.
5. Groom, Martha J., Gary K.Meffe, and Carl Ronald Carroll. Principles of Conservation Biology. Sunderland: Sinauer Associates,2006.
6. Grumbine,R.Edward, and Pandit,M.K2013.Threats from India's Himalayas dams. Science,339:36-37
7. McCully,P.1996.Rivers no more :the environmental effects of dams(pp.29-64).Zed books.
8. McNeill,John R.2000.Something New Under the Sun: An Environmental History of the Twentieth Century.
9. Odum,E.P.,Odum, H.T.& Andrees,J.1971.Fundamental of Ecology. Philadelphia Saunders.
10. Pepper,I.L.,Gerba,C.P & Brusseau,M.L.2011.Environmental and Pollution Science. Academic Press.
11. Rao,M.N.& Datta,A.K1987.Waste Water Treatment. Oxford and IBH Publishing Co.Pvt.Ltd.
12. Raven,P.H.,Hassenzahl,D.M & Berg,L.R.2012 Environment.8th edition. John Willey & sons.
13. Rosencranz, A., Divan,S.,& Noble, M.L.2001.Environmental law and policy in India. Tirupathi 1992.
14. Sengupta,R.2003.Ecology and Economics: An approach to sustainable development.OUP
- 15.Singh,J.S.,Singh,S.P and Gupta,S.R.2014.Ecology,Environmental Science and Conservation. S.Chand Publishing, New Delhi.
- 16.Sodhi,N.S.,Gibson,L.&Raven ,P.H(eds).2013.Conservation Biology :Voices from the Tropics. John Willey & Sons.
17. Thapar,V.1998.Land of the Tiger: A Natural History of the Indian Subcontinent.
18. Warren,C.E.1971.Biology and water Pollution Control. WB Saunders.
19. Willson,E.O.2006. The Creation: An appeal to save life on earth..New York: Norton.
20. World Commission on Environment and Development.1987.Our Common Future. Oxford University Press.

Part IV – Softskill III:

PERSONALITY ENRICHMENT – LEVEL I

COURSE OBJECTIVE:

1. Personality development helps you gain recognition and acceptance from the society as well as people around
2. Personality development plays an essential role not only in an individual's professional but also personal lives. It makes an individual disciplined, punctual and an asset for his/her organization

Unit - I : Self Disclosure

Characteristics of self disclosure – Self disclosure benefits and appropriateness – Self disclosure and self awareness – Self disclosure and feedback.

Exercise:

1. Self Description– Reflect and answer the following questions on a sheet of paper about yourself: Who am I? What am I like? How do others perceive me? What are my strengths as a person? In what areas do I want to develop greater skills?
2. Adjective Checklist – the following exercise is aimed at providing an opportunity for participants to disclose their view of themselves to the other members of their group and to receive feedback on how the other group members perceive them.
3. Self Disclosure and Self Awareness – the purpose of this exercise is to allow participants to focus on the areas as described in the Johari Window.

Unit - II : Anger, Stress and Managing Feelings

The nature of stress- managing stress through social support systems – the nature of anger – guidelines for managing anger constructively – dealing with an angry person

Exercise:

1. Handling put downs techniques practiced through role plays.
2. changing your feelings discuss how people can make their assumptions more constructively.
3. defusing the Bomb exercise discuss how one can manage provocations.

Unit - III : Interpersonal Effectiveness

Managing anxiety and fear – Breathing – an antidote to stress – progressive muscle relaxation – understanding your shyness – building one' self esteem – avoiding self blame – taking risks, tolerating failure, persisting and celebrating success – self talk.

Exercise:

1. being positive about yourself
2. Understanding your shyness analyze the social situation of shyness and the causes of your shyness.
3. Systematic Muscle Relaxation train one in the procedure for systematic muscle relaxation.
4. Learning how to breathe deeply help one to relax systematically when one is anxious by controlling one's breathing.

Unit - IV : Study Skills

Importance of study environment – using VCR3 to increase memory power: visualizing, concentrating, relating, repeating, reviewing- memory hindrances – memory helpers – knowing vs memorizing – memory and studying – the SQ3R method; survey, write questions, read, recite , review – mnemonic devices – rhymes – acronyms – pegging – cooperative learning .

Exercise:

1. Using the techniques of memory enhancers to review your classroom and textbook notes

Unit - V : Goal Setting and Managing Time

The basis of effective goals – steps to be followed to obtain optimum results from goal setting – Identifying the reasons for procrastination – guidelines to overcome procrastination – priority management at home and college.

Exercise:

1. Steps to prepare one's short term goals and long term goals.
2. Role play activity through reelection of identifying how priority management affect one's ability to live a balanced life.

COURSE OUTCOMES:

- Self-awareness. Personal development begins with self-awareness
- A sense of direction
- Improved focus and effectiveness
- More motivation
- Greater resilience
- More fulfilling relationships

Reference:

1. Johnson, D.W. (1997). Reaching out – Interpersonal Effectiveness and Self Actualization. 6th ed. Boston: Allyn and Bacon.
2. Sherfield, R. M. ; Montgomery, R.J. and Moody, P, G. (2010). Developing Soft Skills. 4thed. New Delhi: Pearson.
3. Robbins, S. P. and Hunsaker, Phillip, L. (2009). Training in Interpersonal skills. Tips for
4. managing people at work. 5th ed. New Delhi: PHI Learning.

Core Paper IX ADVANCED CORPORATE ACCOUNTING

SUB CODE:CZ24A

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 OBJECTIVES WITH PROGRAMME OUTCOME

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	S	S	S	S
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Key: S-Strong, M-Medium/Moderate, L-Low

Core Paper X

PRINCIPLES OF MANAGEMENT

SUB CODE: CP24A

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 coordination 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

CO/PO	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

CORE – XI

E-C OMMERCE

SUB CODE: CP24B

COURSE OBJECTIVES

1. To enable the student to understand basics of E-Commerce and EDI
2. To gain a practical orientation to E-Commerce and E- Business models
3. To enable the students to understand the real business cases regarding their e-marketing strategies and designing E-Commerce website
4. To help the students to understand the basic concepts of EPS and Biometrics
5. To enlighten the students on the security issues related to E-Commerce

SYLLABUS

UNIT I

Introduction to E- commerce: Meaning and concept – E- commerce v/s Traditional Commerce- E- Business & E- Commerce – History of E- Commerce – EDI – Importance , features & benefits of E- Commerce – Impacts, Challenges & Limitations of E- Commerce – Supply chain management & E – Commerce

UNIT II

Business models of E – Commerce: Business to Business – Business to customers – customers to customers - Business to Government – Business to employee – E – Commerce strategy – Influencing factors of successful E- Commerce – E- Business Infrastructure – The internet – Intranets and Extranets – World Wide Web – Voice over IP (VoIP) – The Internet Standards – The HTTP Protocol – Audio and Video Standards –Managing E- Business Infrastructure – Web services and Service oriented architecture – (SOA) – New access devices – future of the internet infrastructure.

UNIT III

Marketing strategies & E – Commerce: Website – components of website – Concept & Designing website for E- Commerce – Corporate Website – Portal – Search Engine – Internet Advertising – Emergence of the internet as a competitive advertising media- Models of internet advertising – Weakness in Internet advertising – Mobile Commerce.

UNIT IV

Electronic Payment system: Introduction – Online payment systems – prepaid and postpaid payment systems – e- cash, e - cheque, Smart Card, Credit Card , Debit Card, Electronic purse – Security issues on electronic payment system – Solutions to security issues – Biometrics – Types of biometrics- EDP and business plan

UNIT V – Legal and ethical issues in E- Commerce: Security issues in E- Commerce- Regulatory frame work of E- commerce

COURSE OUTCOMES

1. Students can understand the basic concepts of E-Commerce, EDI and supply chain management.
2. Students will gain comprehensive knowledge about E-Business models
3. Students can acquire knowledge about marketing through internet, multimedia and video conferencing.
4. Students will be able to understand the different concepts in EPS and Biometrics
5. Students can comprehend the various legal and ethical issues related to E-Commerce

REFERENCE BOOKS

1. Rayport, Jeffrey F and Jaworksi, Bernard J: Introduction to E-Commerce, Tata McGraw Hill, New Delhi.
2. Smantha Shurety,: E-Business with Net Commerce, Addison - Wesley, Singapore.
3. Rich, Jason R: Starting an E-Commerce Business, IDG Books, Delhi.
4. Laudon, Kenneth C and Carol Guercio Traver : E-Commerce business. Technology. Society, Pearson Education, Delhi.
5. Stamper David A, and Thomas L.Case: Business Data Communications, Pearson Education, New Delhi.
6. Willam Stallings: Business Data Communications, Pearson Education, New Delhi

MAPPING-COURSE OBJECTIVES WITH PROGRAMME OUTCOME

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	S	S	M	M	S
CO3	S	S	S	S	S
CO4	S	S	S	S	M
CO5	S	S	M	M	S

Key: S-Strong, M-Medium/Moderate, L-Low

Core Paper XI

PROGRAMMING IN JAVA (THEORY & PRACTICALS)

SUB CODE: CP241

COURSE OBJECTIVES

1. To learn the basics and advanced concepts of Java programming.
2. To learn the basics of user interfaces components using Java.
3. To apply and develop the real time applications using Java programming.
4. To understand the concepts of Object Oriented Programming
5. To learn about the control structures, class with attributes and methods used in Java

SYLLABUS

UNIT – I

Introduction to Java-Features of Java-Basic Concepts of Object Oriented Programming-Java Tokens-Java Statements-Constants-Variables-Data Types- Type Casting-Operators-Expressions-Control Statements: Branching and Looping Statements

UNIT-II

Classes, Objects and Methods-Constructors-Methods Overloading-Inheritance-Overriding Methods-Finalizer and Abstract Methods-Visibility Control –Arrays, Strings and Vectors-String Buffer Class

UNIT – III

Interfaces-Packages-Creating Packages-Accessing a Package-Multithreaded Programming-Creating Threads- Stopping and Blocking a Thread-Life Cycle of a Thread-Using Thread Methods-Thread Priority

UNIT – IV

Managing Errors and Exceptions-Syntax of Exception Handling Code-Using Finally Statement-Throwing Our Own Exceptions-Applet Programming-Applet Life Cycle-Graphics Programming

UNIT – V

Managing Input /Output Files: Concept of Streams-Stream Classes-Byte Stream Classes-Character Stream Classes – Using Streams-Using the File Class-Creation of Files-Random Access Files-Other Stream Classes

COURSE OUTCOMES

1. Knowledge of the structure and model of the Java programming language
2. Understand the basic principles of creating Java applications with GUI

3. Demonstrate use of string and String Buffers, Develop multithreaded programs in Java
4. allows you to create modular programs and reusable code.
5. Mobile applications that are created using Java include some popular ones like Netflix, Twitter, Spotify, and many more

TEXT BOOK

1. Sagayaraj , Denis, Karthik, Gajalakshmi – JAVA Programming - University Press , Hyderabad
2. E. Balagurusamy,2004, Programming with JAVA, 2nd Edition,Tata McGraw-Hill Publishing Co.Ltd

REFERENCE BOOK

1. Muthu C, Programming with Java, Vijay Nicole Imprints, Chennai
2. Cay S. Horstmann, Gray Cornell. *Core java 2 Volume I*. Fundamentals, 5th Edn. PHI, 2000.
3. P. Naughton and H. Schildt. *Java2 (The Complete Reference)*. Third Edition, TMH 1999.

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

JAVA PROGRAMMING PRACTICALS

1. Substring removal from a string. Using String Buffer Class.
2. Determining the Perimeter and Area of a Triangle. Using Stream Class.
3. Determining the order of numbers generated randomly using Random class.
4. Usage of Calendar Class and manipulation.
5. String Manipulation using char array.
6. Usage of Vector Classes.
7. Implementing Tread based application and Exception Handling.
8. Creating scientific calculator
9. Working with Frames and Various controls.
10. Working with Applet- form designing
11. Text files (copy, display, counting characters, words and lines).
12. Data file creating and processing for electricity billing.

ALLIED PAPER II

ELEMENTS OF 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

Part IV – Softskill IV:

COURSE OBJECTIVE:

3. Personality development helps you gain recognition and acceptance from the society as well as people around
4. Personality development plays an essential role not only in an individual's professional but also personal lives. It makes an individual disciplined, punctual and an asset for his/her organization

PERSONALITY ENRICHMENT – LEVEL II

Unit - I : Stress Management

The Nature of Stress – A wellness Lifestyle – Distress symptoms: emotional distress, cognitive distress, behavioral distress, physical distress symptoms – managing stress : exercise, nutrition, sleep, healthy pleasures – self talk and stress – Relaxation Methods: breathing techniques, meditation techniques, visualization techniques – self hypnosis- muscle relaxation techniques – Using social support.

Exercise:

1. Distressors and Distress Symptoms
2. Identifying Personal uses for self talk management
3. Social support networks from which you draw and networks through which you give social support

Unit – II : Maintaining Trust

Developing and maintaining trust – being trusting and trustworthy – building interpersonal trust – reestablishing trust after it has been broken – trusting appropriately – trust and friendship.

Exercise:

1. Practicing Trust Building Skills
2. Developing Trust

Unit – III : Resolving Interpersonal Conflicts

Understanding conflicts of Interests- conflict strategies – negotiating to win – negotiating to solve the problems – steps for effective problem solving negotiating – refusal skills.

Exercise:

1. Non verbal conflict
2. Confronting the opposition
3. Using the conflict strategies – role playing

Unit – IV : Applying Emotional Intelligence

Emotional Intelligence and emotional competence - components of emotional intelligence – behavioral skills of emotional intelligence.

Exercise:

1. Role model using a modeling/group exercise

Unit – V : Enhancing self esteem

Self theory and the Johari window- Characteristics of fully functioning individuals – manifestations of low and high self esteem – techniques for enhancing self esteem – nurturance techniques.

Exercise:

1. Weakness-strength
2. managing your pig identify areas of self criticism and dealing with negative messages.
3. Nurturing relationships

COURSE OUTCOMES:

- Self-awareness. Personal development begins with self-awareness
- A sense of direction
- Improved focus and effectiveness
- More motivation
- Greater resilience
- More fulfilling relationships

Reference:

1. Schafer, W. (1998). Stress Management for Wellness. 4th edition. Australia: Thomson & Wadsworth.
2. Johnson, D.W. (1997). Reaching out – Interpersonal Effectiveness and Self Actualization. 6th ed. Boston: Allyn and Bacon.
3. Robbins, S. P. and Hunsaker, Phillip, L. (2009). Training in Interpersonal skills. Tips for managing people at work. 5th ed. New Delhi: PHI Learning.
4. Frey, D and Carlock , C. (1989). Enhancing Self Esteem. 2nd edition. Indiana: Accelerated Development INC.

Core Paper XIII - FINANCIAL MANAGEMENT
SUB CODE: CPC5A

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.

OUTCOMES:

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

Core Paper XIV

PRACTICAL AUDITING

SUB CODE:CPC5B

COURSE OBJECTIVES:

1. To impart knowledge to the students on the concept of the Auditing Practices.
2. To make the students obtain knowledge on different methods of Auditing.
3. To enable the students to understand the concept behind vouching and verification.
4. To make the students understand the role of an auditor and audit report.
5. To enable the students to gain knowledge of recent techniques of computerized Auditing.

Syllabus:

UNIT I: Introduction

Meaning and Definition of Auditing – Distinction between Auditing and Accounting - Objectives - Advantages and Limitations of Audit - Scope of Audit - Classifications of Audit – Audit Planning - Meaning. Audit programme – Meaning – Objectives and Contents. Audit Note Book, contents, Usefulness of Audit Note Book - Audit working papers - meaning. Ownership and Custody – Test checking and Routine checking - Meaning. Internal control – Meaning – Definition – Objectives – Technique for evaluation of Internal Control System. Internal check – Meaning - Objectives difference between Internal control, Internal check and Internal Audit.

UNIT II: Vouching and Verification

Vouching – Meaning and Definitions - Objectives. Trading Transactions – Audit of Ledger - Scrutinizing of ledgers – Vouching of cash Receipts and Payments - Vouching of outstanding Assets and Liabilities – Verification – Meaning - Objectives and Process – Valuation of Assets and liabilities – Distinction between Verification and Valuation.

UNIT III: Audit and Accounting Standards

Types of Audit – Statutory Audit – Concurrent Audit – Stock Audit – Cost Audit – Secretarial Audit – CAG Audit – Management Audit. Accounting Standards – Standards on Auditing Standards on Internal Audit – Penal Provisions – Role of National Financial Reporting Authority (NFRA)

UNIT IV: Auditors and Audit Report

Appointment – Procedures – Eligibility and Qualifications – Powers and Duties – Rotation and Removal of Auditors – Resignation of Auditors – Remuneration of Auditors - Audit report – Preparation and presentation. Auditor's Responsibilities and liabilities towards Shareholders, Board and Audit Committee. Restriction on other Services.

UNIT V: Recent Trends in Auditing

EDP Audit – Meaning – Division of auditing in EDP environment. Impact of Computerization on Audit Approach – Online Computer System Audit – Types of Online Computer System Audit– Audit around with the Computers – Procedure of Audit under EDP system- Green Audit- Introduction

COURSE OUTCOME:

1. The students will be well versed with all the Auditing practices currently in use.
2. The students will understand the concepts of vouching and verification.
3. Students will know the general approach of audit in EDP environment.
4. The Students will become aware of all the recent trends in the auditing world.
5. The students will gain knowledge about the role of an auditor and audit report.

REFERENCES:

1. Practical Auditing, B.N.Tandon, Sultan Chand and Co., NewDelhi.
2. Contemporary Auditing, Kamal Gupta, Tata McGraw Hill.
3. Practical Auditing, Dinkar Pagare, Sultan Chand & Sons
4. Sundar.K&Paari.K, Practical Auditing, Vijay Nicole Imprints Pvt. Ltd. Chennai.

MAPPING-COURSE OBJECTIVES WITH PROGRAMME OUTCOME

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	S	M	S	M
CO3	S	S	M	M	M
CO4	S	S	M	S	M
CO5	S	S	M	M	M

Key: S-Strong, M-Medium/Moderate, L-Low

Core Paper XV

ELEMENTS OF COST ACCOUNTING

SUB CODE: CPC5C

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 - Absorbtion of Overheads - Preparation of Overheads Distribution

Statement- Machine Hour Rate - Computation of Machine Hour Rate.

COURSE OUTCOMES

1. Students are introduced to Cost accounting, its objectives and scope, methods and Techniques of cost accounting.
2. Students would be able to prepare Cost Sheets, Reconciliation of Cost and Financial Accounts.
3. To classify, measure and determine the cost of the product computation of Stock Levels of Materials EOQ, Stores Issue - FIFO - LIFO - HIFO and Inflated Price Method.
4. Students learn to prepare Methods and Calculations of Wage Payments and Incentive Payments
5. Gains knowledge of overheads and method of distribution of primary and secondary Overhead are covered. Also, machine hour rate calculations are covered.

REFERENCE BOOKS

1. Murthy A & Gurusamy S, cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai
2. Jain, S.P & Narang, K.L., cost Accounting, Kalyani Publishers
3. Khanna, B.S. Pandey, I.M -Ahuja, G.K and Aand Arora., Practical Costing, S Chand & Sons
4. Reddy, T.S. and Hariprasad Reddy, Y, Cost Accounting, Margam Publications
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

Core Paper XVI

SPSS - STATISTICAL PACKAGE FOR SOCIAL SCIENCES (THEORY & PRACTICALS)

COURSE OBJECTIVES:

- To understand statistical tools for quantitative analysis
- To understand the process of using statistical tools for validating findings interpreting statistical results.
- Understand the basics of data analytics using SPSS.
- Apply the concepts of statistics in SPSS, data analysis software for business modeling.

SYLLABUS:

UNIT: I

Introduction: Introduction to SPSS – Types of data – functions – menus – commands – SPSS file management – defining variables – manual input of data – automated input and file import.

UNIT: II

Descriptive analysis of data: Construct of frequency tables – descriptive – explore – cross table - histogram – charts.

UNIT: III

SPSS for data analysis: Data entry in SPSS – Data analysis tools in SPSS – Calculation of descriptive statistics – Correlation and Regression – Regression model for forecasting with SPSS.

UNIT: IV

Statistical Inference: Basic concepts – Standard error – central limit theorem – sampling and types of sampling – large sample test – small sample test – test for mean – test for proportion – test for paired observation.

UNIT: V

Non parametric test: One way Chi-Square test (test for Homogeneity) - Two way Chi-Square test (test for Attributes). Analysis of variance: One way ANOVA and two way ANOVA.

COURSE OUTCOMES:

- Read-in, enter, organise, and save data in a suitable way.
- Calculate/recode variables and prepare data for analysis.
- Conduct descriptive and basic inferential statistics.
- Be familiar with SPSS presentation of statistical output.
- Create and edit graphical displays of data.

TEXT BOOKS:

- Tulsian,P.C. & Vishal Pandey:Quantitative Techniques, Pearson Education, New Delhi 2004.
- Aczel: Complete Business Statistics, Tata Mc McGraw Hill, New Delhi.

REFERENCE BOOKS:

- Levine, David M, Timothy C. Krehbiel and Mark L. Berenson: Business Statistics, Pearson Education, New Delhi 2004.
- Richard L. Levin and David S. Rubin; “Statistics for Management”, Prentice Hall of India, New Delhi.
- N.D. Vora: “Quantitative Techniques in Management”, Tata McGraw Hill, New Delhi.
- S.P. Gupta: Statistical Methods, Sultan Chand & Sons, New Delhi.
- Hooda, R.P.: “Statistics For Business and Economics”, Macmillan, New Delhi.

WEB REFERENCES:

- <https://www.ibm.com/>
- <https://www.ibm.com/support/pages/how-cite-ibm-spss-statistics-or-earlier-versions-spss>

SPSS - STATISTICAL PACKAGE FOR SOCIAL SCIENCES - PRACTICALS

1. Construction of Frequency tables
 1. Univariate Frequency tables
 2. Cross- Tabulation
2. Graphical representation of Data
 1. Bar diagram – Simple Bar diagram, Multiple Bar Diagram, Sub divided Bar Diagram,
 2. Histogram
 3. Pie Diagram
3. Calculation of Measures of Central Tendencies
 1. Mean, Median and Mode
 2. Geometric mean
4. Calculation of Methods of Dispersion
 1. Standard Deviation
 2. Quartiles
 3. Skewness
 4. Kurtosis
5. Calculation of Correlation Coefficient
 1. Karl Pearson’s Correlation Coefficient
 2. Spearman’s Rank Correlation Coefficient
6. Calculation of Regression Trend
 1. Trend Line
7. Test of Significance for Single and two Samples – Large Sample Test (Z-Test)
 1. Test for Mean
 2. Test for Proportion
 3. Test for Standard Deviation
8. Test of Significance for Single and two Samples – Small Sample Test (t-Test, F-test)
 1. Test of Mean
 2. Test of Variances
9. Non-Parametric Test
 1. One –Way Chi-square test (test for Homogeneity)
 2. Two–Way Chi-square test (test for Attributes)
10. Test of Homogeneity of Means for more than 2 samples
 1. One –Way ANOVA
 2. Two–Way ANOVA

MAPPING-COURSE OBJECTIVES WITH PROGRAMME OUTCOME

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	M	M	S
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CO4	S	S	M	S	M
CO5	S	S	M	M	S

Key: S-Strong, M-Medium/Moderate, L-Low

ELECTIVE PAPER (1)
INCOME TAX LAW AND PRACTICE- I

SUB CODE: CVC5A

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

Part V – Value Education

COURSE OBJECTIVES:

- Knowledge of the values are inculcated through education. It contributes in forming true human being, who are able to face life and make it meaningful.
- Values reflect a person's sense of right and wrong or what "ought" to be.
- Values tend to influence attitudes and behaviour and help to solve common human problems.
- Values are related to the norms of a culture.

UNIT - I

Value education-its purpose and significance in the present world – Value system – The role of culture and civilization – Holistic living – balancing the outer and inner – Body, Mind and Intellectual level – Duties and responsibilities.

UNIT - II

Salient values for life – Truth, commitment, honesty and integrity, forgiveness and love, empathy and ability to sacrifice, care, unity, and inclusiveness, Self esteem and self confidence, punctuality – Time, task and resource management – Problem solving and decision making skills – Interpersonal and Intra personal relationship – Team work – Positive and creative thinking.

UNIT - III

Human Rights – Universal Declaration of Human Rights – Human Rights violations – National Integration – Peace and non-violence – Dr.A P J Kalam's ten points for enlightened citizenship – Social Values and Welfare of the citizen – The role of media in value building.

UNIT - IV

Environment and Ecological balance – interdependence of all beings – living and non-living. The binding of man and nature – Environment conservation and enrichment

UNIT - V

Social Evils – Corruption, Cyber crime, Terrorism – Alcoholism, Drug addiction – Dowry – Domestic violence – untouchability – female infanticide – atrocities against women – How to tackle them.

COURSE OUTCOMES:

- Students will gain a deeper understanding about the purpose of their life.
- Students will understand and start applying the essential steps to become good leaders.
- Students will emerge as responsible citizens with clear conviction to practice values and ethics in life.

Books for Reference :

1. M.G. Chitakra: Education and Human Values, A.P.H. Publishing Corporation, New Delhi, 2003.
2. Chakravarthy, S.K: Values and ethics for Organizations: Theory and Practice, Oxford

University Press, New Delhi, 1999.

3. Satchidananda, M.K: Ethics, Education, Indian Unity and Culture, Ajantha Publications, Delhi, 1991.
4. Das, M.S. & Gupta, V.K.: Social Values among Young adults: A changing Scenario, M.D. Publications, New Delhi, 1995.
1. Bandiste, D.D.: Humanist Values: A Source Book, B.R. Publishing Corporation, Delhi, 1999.
6. Ruhela, S.P.: Human Values and education, Sterling Publications, New Delhi, 1986.
7. Kaul, G.N.: Values and Education in Independent Indian, Associated Publishers, Mumbai, 1975.
8. NCERT, Education in Values, New Delhi, 1992.
9. Swami Budhananda (1983) How to Build Character A Primer : Rmakrishna Mission, New Delhi.
10. A Culture Heritage of India (4 Vols.), Bharatiya Vidya Bhuvan, Bombay, (Selected Chapters only)
11. For Life, For the future : Reserves and Remains – UNESCO Publication.
12. Values, A Vedanta Kesari Presentation, Sri Ramakrishna Math, Chennai, 1996.
13. Swami Vivekananda, Youth and Modern India, Ramakrishna Mission, Chennai.
14. Swami Vivekananda, Call to the Youth for Nation Building, Advaita Ashrama, Calcutta.
15. Awakening Indians to India, Chinmayananda Mission, 2003.

Core Paper XVII - FINANCIAL SERVICES
SUB CODE:CPC6A

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

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

Core Paper XVIII HUMAN RESOURCE MANAGEMENT

SUB CODE: CPC6B

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

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
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

Core Paper XIX

MANAGEMENT ACCOUNTING

SUB CODE: CPC6C

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.

UNITV: 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	S	M	M	M
CO2	S	S	M	M	S
CO3	S	S	M	S	M
CO4	S	S	S	M	M
CO5	S	S	M	M	M

Key: S-Strong, M-Medium/Moderate, L-Low

Core Paper XX:

WEB TECHNOLOGY (THEORY & PRACTICALS)

SUB CODE: CPC61

COURSE OBJECTIVES

1. To give knowledge of creating static and dynamic web pages.
2. To bring the awareness of functions and procedures
3. Web technologists are concerned with how computers communicate over the web, how systems connect to and interact with the web and how the most common languages of the internet (HTML5, CSS3, and JavaScript) work to allow information to be shared worldwide.
4. To train the students to create User-Friendly Design Interface.
5. Understand and Build Exceptional yet Functional Design of Website.

SYLLABUS

UNIT – I Internet Basic – Introduction to HTML – List – Creating Table – linking document – frames – graphics to HTML Doc- Creating simple static pages.

UNIT – II

Introduction to JavaScript – Advantage of Java script – java script syntax – Data type – variable – array – operator and expression – looping constructor – function – Dialog box

UNIT – III

JavaScript document object model – introduction – object in HTML – event handling – window object – browser object – form object – navigator object – build in object – cookies.

UNIT – IV

ASP.NET : Language Structure – page structure – page event, properties - compiler directives. HTML server controls – Anchor, Tables, Forms - Basic Web server controls – label, textbox, button, image, links, check & radio button, hyperlink.

UNIT – V

Request and Response objects - Working with data – OLEDB connection class, Command class Transaction class, data adaptor class, data set class. Security: Authentication, IP Address, Secure by SSL & Client Certificates.

COURSE OUTCOMES

1. Analyze a web page and identify its elements and attributes
2. Create web pages using XHTML and Cascading Style Sheets
3. Build dynamic web pages using JavaScript (Client side programming).
4. Create XML documents and Schemas.
5. Build interactive web applications

TEXT BOOK

1. I. Bayross, *Web Enable Commercial Application Development Using HTML, DHTML, javascript, Perl CGL*. BPB Publications, 2000.
2. G. Buczek, *ASP.NET Developers Guide*, TMH, 2002

REFERENCE BOOK

1. A.Russell Jones, *Mastering Active Server Pages 3*, BPB Publications.

MAPPING-COURSE OBJECTIVES WITH PROGRAMME OUTCOME

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	S
CO2	S	S	M	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	M
CO5	S	S	M	S	M

Key: S-Strong, M-Medium/Moderate, L-Low

HTML, JAVA SCRIPT and ASP.NET

1. Creation of a personal web page (with links)
2. Preparation of a bio data
3. Prepare a train time table using row/column span
4. Create an array of 10 elements and display it.
5. Write a program outputs the squares, roots and cubes of integers between 1 and 100
6. Read a string and looks it character by character.
7. Design a Simple calculator.
8. Create a web form for a library application with necessary controls.

ELECTIVE PAPER (I1)

INCOME TAX LAW AND PRACTICE-II

SUB CODE: CVC6A

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.

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

QUESTION PAPER PATTERN**INTERNAL ASSESSMENT**

Course	Particulars	Marks
Theory Papers	Test (Best 2 out of 3)	10
	Attendance	05
	Seminars (Based on quality of content, PPT Presentation, Way of Expression)	05
	Assignments (Based on quality of content, Page coverage, Neatness)	05
Total		25
Practical Papers	Attendance	05
Computerized Accounting & Object Oriented Programming Using C++ & Java Programming, Visual Basic & Web Technology	Test (Best 2 out of 3)	30
	Record	05
	Total	40
Office Automation & Python Programming	Attendance	5
	Test (Best 2 out of 3)	20
	Record	5
Total		30

Course	Particulars	Marks
Theory Papers	Test (Best 2 out of 3)	10
	Attendance	05
	Seminars (Based on quality of content, PPT Presentation, Way of Expression)	05
	Assignments (Based on quality of content, Page coverage, Neatness)	05
Total		25
Practical Papers	Attendance	05
Computerized Accounting & Object Oriented Programming Using C++ & Java Programming, Visual Basic & Web Technology	Test (Best 2 out of 3)	30
	Record	05
	Total	40
Office Automation & Python Programming	Attendance	5
	Test (Best 2 out of 3)	20
	Record	5
	Total	30

EXTERNAL ASSESSMENT

Time 3 Hours

SUBJECT NAME	MARKS	TOTAL	SPECIAL INSTRUCTION IF ANY
Computerized Accounting (Practicals)	1x60	60	NIL
E-Commerce	Section-A 10 out of 12 X 2=20 Section-B 5out of 7 X 5=25 Section-C 3 out of 5 X3=30	75	NIL
Income Tax Law and Practice	Section-A 10 out of 12 X 2=20 Section-B 5out of 7 X 5=25 Section-C 3 out of 5 X3=30	75	Section B – 2 theory and 5 problems Section C – 1 theory and 4 problems
Programming in C++ (Theory)	Section-A 10 out of 12 X 2=20 Section-B 5out of 7 X 5=25 Section-C 3 out of 5 X3=30	50	Students will write the exam for 75 marks but the University will converted to 50 marks
Programming in C++ (Practical)	1X30	30	Nil
Office Automation (Theory)	Section-A 10 out of 12 X 2=20 Section-B 5out of 7 X 5=25 Section-C 3 out of 5 X3=30	50T	Students will write the exam for 75 marks but the University will converted to 50 marks
Office Automation (Theory)	1X30	30	Nil
Business Statistics	Section-A 10 out of 12 X 2=20 Section-B 5out of 7 X 5=25 Section-C 3 out of 5 X 3=30	75	Section B – 3 theory and 5 problems Section C – 1 theory and 4 problems



Head of the Department



Principal



PRINCIPAL
ANNA ADARSH COLLEGE FOR WOMEN
ANNA NAGAR, CHENNAI-600 040



ANNA ADARSH COLLEGE FOR WOMEN

B.COM MARKETING MANAGEMENT

SHIFT-II



ACADEMIC YEAR 2023-2024

COURSE HANDOUT

DEPARTMENT STAFFS:

1. Dr.N. Chithra M.Com., M.Phil., M.ED., MBA., Ph.D., SET.,
2. Dr. V. Leelavathy M.Com., M.Phil., Ph.D.,
3. Dr. K. Indumathi M.Com., M.Phil., Ph.D., NET., MCA.,
4. Dr. R. Sahana M.Com., NET.,
5. Dr. S. Rajeswari M.SC., B.ED., M.Phil., Ph.D.



University of Madras

Chepauk, Chennai 600 005

[Est.1857, State University, NAAC 'A' Grade, CGPA 3.32, NIRF2019 Rank: 20]

website: www.unom.ac.in, Tel.:044-25399561

Undergraduate Programme in Commerce

Curriculum and Syllabus for

B.Com. (Marketing Management)

(With effect from the Academic Year 2023-24)

JUNE 2023

Note: The Board of Studies in Commerce (UG) designed the syllabus as per Common Model Syllabus provided by TANSCHÉ based on Learning Outcome based Curriculum Framework (LOCF) as prescribed by the UGC.

B.COM MARKETING MANAGEMENT

PROGRAMME OBJECTIVE:

The B.Com. Degree Programme provides ample exposure to courses from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in industry, promotes the growth of their professional career, entrepreneurship and a key contributor to the economic development of the country.

LEARNING OUTCOMES – BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME	
Programme :	B.COM Marketing Management
Programme Code :	
Duration :	3 Years (UG)
Programme Outcomes:	<p>PO1 : Disciplinary knowledge : Capable of demonstrating comprehensive knowledge and understanding of one or more Disciplines that form a part of an Undergraduate Programme of Study</p> <p>PO2 : Communication Skills : Ability to express thoughts and ideas effectively in writing and orally; Communicative with others using appropriate media: confidently share one’s views and express herself / himself; demonstrate the ability to listen carefully, read and write analytically and present complex information in a clear and concise manner to different groups.</p> <p>PO3 : Critical Thinking : Capability to apply analytic thought to the body of knowledge ; analyse and evaluate evidence , arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.</p> <p>PO4 : Problem Solving : Capacity to extrapolate from what one has learnt and apply their competencies to solve different kinds of non- familiar problems, rather than replicate curriculum content knowledge; and apply one’s learning to real life situations.</p> <p>PO5 : Analytical Reasoning : Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyse and synthesize data from the variety of sources; draw valid conclusion and support them with evidence and examples and addressing opposing viewpoints.</p> <p>PO6 : Research- related skill : A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating, Ability to recognise cause and effect relationships, define problems, formulate hypothesis , analyse and interpret and draw conclusions from data, establish hypothesis, predict cause and effect relationships, execute and report the results of an experiment or investigation.</p>

PO7 : Co-operation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of the team.

PO8 : Scientific reasoning: Ability to analyse, interpret and draw conclusions from quantitative or qualitative data: and critically evaluate ideas, evidence and experiences from an open minded and reasoned perspective.

PO9 : Reflective thinking : Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.

PO10 : Information/Digital Literacy : Capability to use ICT in variety of learning situations, demonstrate ability to access, evaluate and use a variety of relevant information sources, and use appropriate software for analysis of data.

PO11: Self- directed learning: ability to work independently, identify appropriate resources required for a project and manage a project through to completion.

PO12 : Multicultural competence : Posses knowledge of values and belief of multiple cultures and global perspective: and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.

PO13: Moral and Ethical awareness /reasoning : Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issue's related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarist, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.

PO14 : Leadership readiness/qualities : Capability for mapping out the task of the team or an organisation, and setting direction, formulating and inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision and using management skill to guide people to the right destination in a smooth and efficient way.

PO15 : Life Long Learning : Ability to acquire knowledge and skills, including "learning how to learn" , that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives and adapting to changing trades and demands of workplace through knowledge/skill development/reskilling.

Programme Specific Outcomes :	<p>PSO1 – Placement : To prepare the students who will demonstrate respectful engagement with others ideas, behaviours, beliefs and apply diverse frames of reference to decisions and action. Further the students are encouraged with add-on value based and job oriented courses which ensure them to sustain in the organisation level.</p> <p>PSO2 – Contribution to Business World: Apply theoretical concepts to business practices to produce employable, ethical, and innovative professionals to sustain in the dynamic business world.</p> <p>PSO3 – Contribution to the Society : To contribute to the development of the society by collaborating with stakeholders for mutual benefit. Become acquainted with commercial knowledge and soft skill to react in the most appropriate way when faced with challenges in the society.</p>
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B.COM –MARKETING MANAGEMENT

Part	Course Code	Title of the Course	Credits	Hours
FIRST YEAR				
FIRST SEMESTER				
Part I	----	Language I	3	6
Part II	100L1Z	English I	3	6
Part III	148C1A	Core Paper I –Financial Accounting I	5	5
	148C1B	Core Paper II - Principles of Management	5	5
	148E1A	Elective I - Business Communication	3	4
	148E1B	Elective I - Business Environment		
	148E1C	Elective I - Business Economics		
Part IV	148S1A	SEC – 1 - MS Office for Commerce *	2	2
	100L1L	Basic Tamil-I (Other Language Students) *		
	100L1M	Advanced Tamil-I (Other Language Students) *		
	148B1A	Foundation Course FC - Professional Ethics	2	2
TOTAL			23	30
<p>* PART-IV: SEC-1 / Basic Tamil / Advanced Tamil (Any one)</p> <p>1. Students who have studied Tamil upto XII STD and also have taken Tamil in Part I shall take SEC-I.</p> <p>2. Students who have not studied Tamil upto XII STD and have taken any Language other than Tamil in Part-I shall take Basic Tamil comprising of Two Courses (level will be at 6th Std.).</p> <p>3. Students who have studied Tamil upto XII STD and have taken any Language other than Tamil in Part-I shall take Advanced Tamil comprising of Two Courses.</p>				
SECOND SEMESTER				
Part I	----	Language II	3	6
Part II	100L2Z	English II	3	6
Part III	148C2A	Core Paper III –Financial Accounting II	5	5
	148C2B	Core Paper IV-Business Law	5	5
	148E2A	Elective II – Business Regulatory Framework	3	4
	148E2B	Elective II - Digital Marketing		
	148E2C	Elective II –Indian Economic Development		
Part IV	148S2A	SEC – 2 Accounting using Excel	2	2
	100L2L	Basic Tamil-II (Other Language Students) *		
	100L2M	Advanced Tamil-II (Other Language Students) *		
	148S2B	SEC – 3 Retail Management	2	2
TOTAL			23	30

Curriculum and Syllabus for
B.COM & ALLIED SUBJECTS
(With effect from the Academic Year 2020-21)

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. An account 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 which 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 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 syllabus 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.

Course Structure

Some of the subjects are brought with updated changes in Law, Computer, Taxation, Banking, Entrepreneurial Development etc.

COURSE STRUCTURE:**SEMESTER III**

Course content	Name of subject	Ins. Hrs	Credits	CIA	External	Total
PARTIII	BGE-CSC05-Corporate Accounting@	6	4	25	75	100
	BGE-CSC06-Business Laws@	6	4	25	75	100
	BGE-CSC07-Banking Theory Law and Practice@	6	4	25	75	100
	BMM-DSC08-Advertising & Sales Management	6	4	25	75	100
	BGE-CSA3A-Business Statistics@	6	5	25	75	100
PARTIV	Environmental Studies	-	Examination will be held in Semester IV			
	Soft Skills	-	3	50	50	100

SEMESTER IV

Course content	Name of subject	Ins. Hrs	Credits	CIA	External	Total
PARTIII	BMM-DSC09-Product Management	6	4	25	75	100
	BGE-CSC10 -Company Law@	6	4	25	75	100
	BMM-DSC11-Digital Marketing	6	4	25	75	100
	BMM-DSC12-Customer Relationship Management	6	4	25	75	100
	BGE-CSA4A-Elements of Operations Research@	6	5	25	75	100
PARTIV	Environmental Studies	-	2	25	75	100
	Soft Skills	-	3	50	50	100

SEMESTER V

Course content	Name of subject	Ins. Hrs	Credits	CIA	External	Total
PARTIII	BBM-CSC13-Cost Accounting@	6	4	25	75	100
	BMM-DSC14-International Marketing	6	4	25	75	100
	BGE-CSC15 -Logistics and Supply Chain Management@	6	4	25	75	100
	BMM-DSC16-Marketing Research	6	4	25	75	100
	BMM-DSE1A-Indirect Taxation (OR) BMM-DSE1B-Retail Marketing	6	5	25	75	100
PARTIV	Value Education	-	2	25	75	100

SEMESTER VI

Course content	Name of subject	Ins. Hrs	Credits	CIA	External	Total	
PARTIII	BMM-DSC17-Sales and Distribution Management	6	4	25	75	100	
	BGE-CSC18-Management Accounting@	6	4	25	75	100	
	BGE-CSC19-Entrepreneurial Development@	6	4	25	75	100	
	BMM-DSE2A - Services Marketing (OR) BBM-CSE2B-Computerized Accounting@	6	5	25	75	100	
					40	60	100
	BMM-DSE3A-Industrial Marketing (OR) BSM-CSE3B-Project Work@	6	5	25	75	100	
				20	80	100	
PARTV	Extension Activities		1				

@- Common subject of other B. Com Degree Courses.

PROGRAMME OUTCOMES

PO 1: To Gain broad knowledge about fundamental principles of Accounting, banking, finance and contemporary issues involved in the marketing of products and services.

PO 2: To understand technology enabled learning and develop an entrepreneurial mind set amongst aspiring women.

PO 3: To empower students to demonstrate the ability to innovate, the ability to execute the most daunting of challenges in the competitive marketing world.

PO 4: To bridge the gap between the ethical behaviour of the individual and the challenges posed by organised business activity in the global market place.

PO 5: To provide insight into consumer psychology with special focus on how consumer think, feel and act about marketing stimuli that marketers develop.

சென்னைப் பல்கலைக்கழகம்
University of Madras

Part-I

பொதுத் தமிழ் - பாடத்திட்டம்

General Tamil - Syllabus

4 பருவங்கள் (முதல் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பொதுத்தமிழ்-1

தமிழ் இலக்கிய வரலாறு -1

முதலாம் ஆண்டு – முதற் பருவம்

Course Code	Course Name	category	L	T	P	S	Credits	Ins.Hrs	CIA	Externa	Total
100L1AU	பொதுத்தமிழ் -1 தமிழ் இலக்கிய வரலாறு -1	Supportive	Y	-	-	-	3	6	25	75	100

Learning Objectives

- முதலாமாண்டுப் பட்ட வகுப்பு மாணவர்களுக்குத் தமிழ் மொழி இலக்கியங்களை அறிமுகம் செய்தல்
- தமிழ் இலக்கியப் போக்குகளையும், இலக்கணங்களையும் மாணவர் அறியுமாறு செய்து அவர்களின் படைப்பாற்றலைத் தூண்டுதல்
- தமிழ் இலக்கியம் சார்ந்த போட்டித் தேர்வுகளுக்கு ஏற்ப கற்பித்தல் நடைமுறைகளை மேற்கொள்ளுதல்

Expected Course Outcomes

On the Successful completion of the Course, Students will be able to

இப்பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்

CO 1	சங்க இலக்கியத்தில் காணப்பெறும் வாழ்வியல் சிந்தனைகளை அறிந்து கொள்வர்	K4
CO 2	அற இலக்கியம் மற்றும் தமிழ் காப்பியங்களின்வழி வாழ்வியல் சிந்தனையைப் பெறுவர்	K5, K6
CO 3	பக்தி இலக்கியங்களைக் கற்பதன் மூலம் பக்தி நெறியினையும், பகுத்தறிவு இலக்கியங்களைக் கற்பதன் வழி நல்லிணக்கத்தையும் தெரிந்து பின்பற்றுவர்	K3
CO 4	மொழியறிவோடு சிந்தனைத்திறனைப் பெறுவர்	K3
CO 5	மொழிப்பயிற்சிக்குத் தேவையான இலக்கணங்களைக் கற்பர்.	K2

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

அலகு-1 | தமிழ் இலக்கிய, இலக்கண வரலாறு அறிமுகம்.

1. இலக்கணம்;

அ.தொல்காப்பியம், இறையனார் களவியல் உரை , நம்பியகப் பொருள், புறப்பொருள் வெண்பா மாலை, நன்னூல், தண்டியலங்காரம், யாப்பருங்கலக்காரிகை நூல்கள்

ஆ.மொழிப் பயிற்சி- ஒற்றுப்பிழை தவிர்த்தல்

- வல்லினம் மிகும் இடங்கள்
- வல்லினம் மிகா இடங்கள்

- ஈரொற்று வரும் இடங்கள்
- ஒரு, ஓர் வரும் இடங்கள்
- அது, அஃது வரும் இடங்கள்
- தான், தாம் வரும் இடங்கள்

பயிற்சி : வல்லினம் மிகும் இடங்கள், மிகா இடங்கள் தவறாக வரும்வகையில் ஒரு பத்தி கொடுத்து ஒற்றுப் பிழை திருத்தி எழுதச் செய்தல்.

2. சங்க இலக்கியம் - எட்டுத்தொகை, பத்துப்பாட்டு
3. அற இலக்கியம்-பதினெண்கீழ்கணக்கு நூல்கள்
4. காப்பிய இலக்கியம் - ஐம்பெருங் காப்பியங்கள், ஐஞ்சிறு காப்பியங்கள், சமயக் காப்பியங்கள்
5. பக்தி இலக்கியமும் (பன்னிரு திருமுறைகள், நாலாயிர திவ்வியப் பிரபந்தம் -- பகுத்தறிவு

இலக்கியமும் (சித்தர் இலக்கியங்கள், புலவர் குழந்தையின் இராவண காவியம்)

அலகு-2

சங்க இலக்கியம்

எட்டுத்தொகை ;எ

1. நற்றிணை-முதல் பாடல் -நின்ற சொல்லர்
2. குறுந்தொகை 3 ஆம் பாடல் -நிலத்தினும் பெரிதே
3. ஐங்குறுநூறு -நெல் பல பொலிக! பொன் பெரிது சிறக்க! (முதல் பாடல்)-வேட்கைப் பத்து
4. கலித்தொகை- 51 - சுடர்த்தொடிக் கேளாய் -குறிஞ்சிக் கலி
5. புறநானூறு -189 தெண்கடல் வளாகம் பொதுமையின்றி, நாடா கொன்றோ -187

பத்துப்பாட்டு;

1. முல்லைப்பாட்டு (முழுவதும்)

அலகு-3

அற இலக்கியம்

- 1.திருக்குறள் -அறன் வலியுறுத்தல் அதிகாரம்
- 2.நாலடியார்-பாடல்: 131 (குஞ்சியழகும்)
- 3.நான்மணிக்கடிகை-நிலத்துக்கு அணியென்ப
- 4.பழமொழி நானூறு- தம் நடை நோக்கார்
- 5.இனியவை நாற்பது- 37. இளமையை மூப்பு என்று

அலகு-4

காப்பிய இலக்கியம்

1. சிலப்பதிகாரம் - வழக்குரைகாதை
2. மணிமேகலை- பாத்திரம் பெற்ற காதை
3. பெரியபுராணம் - பூசலார் நாயனார்புராணம்
4. கம்பராமாயணம்- குகப் படலம்
5. சீறாப்புராணம் - மானுக்குப் பிணை நின்ற படலம்

6. இயேசு காவியம் -ஊதாரிப்பிள்ளை	
அலகு-5	பக்தி இலக்கியமும், பகுத்தறிவு இலக்கியமும்
<p>பக்தி இலக்கியம்;</p> <ol style="list-style-type: none"> 1. திருநாவுக்கரசர் தேவாரம் - நாமார்க்கும் குடியல்லேம் எனத் தொடங்கும் பாடல் மட்டும் 2. மாணிக்கவாசகர் திருவாசகம் - நமச்சிவாய வாழ்க நாதன்தாள் வாழ்க முதல் சிரம்குவிவார் ஓங்குவிக்கும் சீரோன் கழல் வெல்க வரை 3. பொய்கையாழ்வார்-வையந் தகளியா வார்கடலே 4. பூதத்தாழ்வார்-அன்பே தகளியா 5. பேயாழ்வார்-திருக்கண்டேன் பொன்மேனி கண்டேன் 6. ஆண்டாள் - திருப்பாவை மார்கழித் திங்கள் (முதல் பாடல்) <p>பகுத்தறிவு இலக்கியம்;</p> <ul style="list-style-type: none"> • திருமூலர் - திருமந்திரம் (270,271, 274, 275 285) • பட்டினத்தார் -திருவிடை மருதூர் (காடே திரிந்து - எனத் தொடங்கும் பாடல் பா.எண் ;.279, 280) • கடுவெளி சித்தர் - பாபஞ்செய் யாதிரு மனமே (பாடல் முழுவதும்) • இராவண காவியம் - தாய்மொழிப் படலம் - 18. ஏடுகை யில்லா ரில்லை முதல் - 22. செந்தமிழ் வளர்த்தார். வரை 	
Text books	
•	.
Reference Books	
<ul style="list-style-type: none"> • மு. வரதராசன், தமிழ் இலக்கிய வரலாறு, சாகித்ய அக்காதெமி, புதுடெல்லி. • மது. ச. விமலானந்தன், தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை. • தமிழண்ணல், புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை. • தமிழ் இலக்கிய வரலாறு -முனைவர்.சிற்பி பாலசுப்ரமணியம், முனைவர்.சொ.சேதுபதி • புதிய தமிழ் இலக்கிய வரலாறு- முனைவர்.சிற்பி பாலசுப்ரமணியம்,நீல.பத்மநாபன் • தமிழ் இலக்கிய வரலாறு - டாக்டர்.அ.கா.பெருமாள் • தமிழ் இலக்கிய வரலாறு -முனைவர். ப.ச.ஏசுதாசன் • தமிழ் இலக்கிய வரலாறு - ஸ்ரீ குமார் • வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு-பாக்கியமேரி • தமிழ் பயிற்றும் முறை, பேராசிரியர் ந. சுப்புரெட்டியார் - மணிவாசகர் பதிப்பகம், சிதம்பரம் 	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
Web Sources	

- <https://www.chennailibrary.com/>
- <https://www.sirukathaigal.com>
- <https://www.tamilvirtualuniversity.org>
- <https://www.noolulagam.com>
- <https://www.katuraitamilblogspot.com>

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2	1.
CLO1	3	2	3	3	3	2	2	2	3	2	3	2	
CLO2	3	3	2	2	2	3	2	3	3	2	2	2	
CLO3	3	2	3	3	2	2	2	3	2	3	3	2	
CLO4		3	3	2	2	2	3	2	3	2	3	3	
CLO5	3	3	2	2	2	3	3	2	2	2	3	3	

Strong -3,Medium-2,Low-1

UNIVERSITY OF MADRAS
UG & 5 YR INTEGRATED DEGREE – FOUNDATION COURSE
EXISTING SYLLABUS (22-23) FOLLOWED FOR THE ACADEMIC YEAR 2023-2024

FOUNDATION COURSE: PART-I HINDI PAPER-I

100L1E

Inst.Hrs. : 6
Credits : 3

Year : I
Semester : I

Programme:	U.G. – FOUNDATION COURSE – PART-I HINDI	
Programme Outcomes:	<ol style="list-style-type: none"> 1. Identify the literary trends, prose forms and nature of functional Hindi and its applications 2. Understand the roll of literature and importance of Functional Hindi 3. Obtain the practical knowledge of critical study of Literature, thinking, writing and expressional skills. 4. Obtain official noting, drafting and Business and personal, semi official letter writing methods and techniques 5. Employ the evaluating, summerising and differentiate contextual meanings. 	
Programme Specific Outcomes:	<ol style="list-style-type: none"> 1. Basic knowledge for higher studies 2. Obtain Basic professional skills i.e. business and official Correspondence and applications 3. Language application and writing skills 4. Basic idea of evaluation critical and analytical study of literature. 5. Develops ideas of creative thinking and writing 	
Course Objectives	1. Identify the theme and aims of prose lessons and functional Hindi	K1
	2. Understand and summarise the theme	K2
	3. Explain the ideology of literary works and writers	K3
	4. Interpret the contextual meaning and differentiation	K4
	5. Evaluate on the basis of elements, features and trends of prose	K5
	6. Conceive the knowledge of literary themes and practice of functional Hindi	K6
Title of the Course:	PAPER – I - PROSE, FUNCTIONAL HINDI & LETTER WRITING	
Pre-requisites, if any:	Basic Knowledge of Hindi Prose forms and prose writers	
UNITS		
I	<ol style="list-style-type: none"> 1. Sabhyata ka Rahasya 2. Personal Applications 3. Leave Letters 4. Introduction to office procedures 5. Official letter 6. Demi Official Letter 	
II	<ol style="list-style-type: none"> 1. Mitrata 2. Letter to the Editor 3. Opening an A/C 	

UNIVERSITY OF MADRAS
UG & 5 YR INTEGRATED DEGREE – FOUNDATION COURSE
EXISTING SYLLABUS (22-23) FOLLOWED FOR THE ACADEMIC YEAR 2023-2024

	<ol style="list-style-type: none"> 4. Demi Official Letter 5. Office Order 6. Administrative Terminology English to Hindi (30 Words)
III	<ol style="list-style-type: none"> 1. Yuvavon Se 2. Application for Withdrawal 3. Circular 4. Memo 5. Enquiry 6. Administrative Terminology Hindi to English (30 Words)
IV	<ol style="list-style-type: none"> 1. Paramanu Oorja evam Khadya Padarth Sanrakshan 2. Transfer of an A/C 3. Missing of Pass Book / Cheque Leaf 4. Official Memo 5. Resolution and Notice 6. Administrative Terminology English to Hindi (30 Words)
V	<ol style="list-style-type: none"> 1. Yougyata aur Vyavasay ka Chunav 2. Complaints 3. Ordering for Books 4. Notification 5. Official Noting Hindi to English (25 Phrases) 6. Official Noting English to Hindi (25 Phrases)
Course Outcomes	<ol style="list-style-type: none"> 1. Explains the nature, features, elements of prose forms and Functional Hindi 2. Understand the theme, aim of lessons and obtain application skills. 3. Evaluate the thought, ideology, expressional and artistic skills of writers. 4. Obtain skills of critical analysis of Literary forms and drafting skills of personal letters, business letters, noting and drafting skills 5. Learn to Employ the obtained skills in enriching the bright future.
Reading List (Print and Online)	<ol style="list-style-type: none"> 1. Sarkari karyalayan mein Hindi ka Prayog, Written by Gopinath Srivatav, Lokbharati Prakashan, 15,A, Gandhi Mrag, Allabad – 1 2. Hi.wikipedia.org/wiki.आधुनिक_हिन्दी_गद्य_का_इतिहास 3. https://www.infosrf.com/blog-single.php?MnBv=494
Recommended Texts	<ul style="list-style-type: none"> • HINDI GADHYA MALA Ed. by Dr. Syed Rahamathulla, Poornima Prakashan 4/7-B, Begum III Street, Royapettah, Chennai – 14. • Karyalayeen Tippaniya :Kendriya Hindi Sansthan, Agra • Prayojan Moolak Hindi : Dr. Syed Rahamathulla, Poornima Prakashan, 4/7, Begum III Street, Royapettah, Chennai – 14

Method of Evaluation:

UNIVERSITY OF MADRAS
UG & 5 YR INTEGRATED DEGREE – FOUNDATION COURSE
EXISTING SYLLABUS (22-23) FOLLOWED FOR THE ACADEMIC YEAR 2023-2024

Internal Assessment	End Semester Examination	Total	Grade
25	75	100	

	POS1	POS 2	POS 3	POS 4	POS 5
CO 1	S	S	M	S	M
CO 2	S	S	S	S	S
CO 3	S	S	S	S	S
CO 4	S	S	S	S	S
CO 5	S	S	S	S	S

UNIVERSITY OF MADRAS

FOUNDATION COURSE: FRENCH

SYLLABUS WITH EFFECT FROM 2023-2024

UG & 5 Year PG Integrated - SEMESTER – I

Foundation Course in French: Prescribed Text and Grammar-I

Course Outcomes	<ol style="list-style-type: none"> 1. Introduce oneself and talk about one's likes and dislikes 2. Invite someone, to accept or deny an invitation 3. Making purchases at the market 4. Recall and remember the usage of grammatical tenses in constructing sentences in a dialogue. 5. Apply the learnt grammar rules in practice exercises to improve their understanding 		
Course	Foundation Course in French	Course Code	100L1K
Title of the Course:	Prescribed Text and Grammar-I		
Credits:	3		
Pre-requisites, if any:	---		
Course Objectives	Identify the basic French sentence structure		K1
	Define and describe the various grammatical tenses and use them to communicate in French		K2
	Examine the various documents presented and discuss and reply to the questions asked on it		K2 and K3
	Analyze and interpret expressions used to convey the cause, the effect, the purpose, and the opposition in French		K4
	Evaluate the grammatical nature present in passages		K5
Units			
I	Unité 1: Salut ! Unité 2: Enchanté!		
II	Unité 3: J'adore !		
III	Unité 4: Tu veux bien ?		
IV	Unité 5: On se voit quand ?		
V	Unité 6: Bonne idée !		
Prescribed Text	Régine Mérieux & Yves Loiseau, Units 1-6 of <i>Latitudes 1</i> (A1 /A2), méthode de français, Didier, 2017 (Indian Edition)		

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	M	L	S	M	L	S	S	S	M	S	M
CO2	S	M	M	L	M	M	L	S	S	S	S	S	M
CO3	M	S	S	M	M	M	L	S	M	M	M	S	M
CO4	S	M	M	L	S	M	L	S	S	S	M	S	M
CO5	S	M	M	L	M	M	L	S	S	S	S	S	M

S-Strong M-Medium L-Low

UNIVERSITY OF MADRAS

FOUNDATION COURSE: FRENCH
SYLLABUS WITH EFFECT FROM 2023-2024

SEMESTER I

Title of the Paper : Prescribed Text and Grammar-I

Prescribed textbook : Régine Mérieux & Yves Loiseau, **Units 1-6 of *Latitudes 1*** (Indian Edition), Paris, Didier, 2017.

Questions not to be asked from the Autoévaluation and Préparation au DELF

Paper setters are to strictly adhere to the syllabus and ask questions only from the pages included in the syllabus. Questions should cover the entire syllabus.

QUESTION PAPER PATTERN

Time : 3 Hours

Maximum Marks : 75

Section A (10 x 2 = 20 Marks)

Answer any TEN questions

15 questions to be asked on cultural / civilisational aspects found in the prescribed textbook

Section B (5 x 5 = 25 Marks)

Answer any FIVE questions

8 Grammar exercises to be given from the prescribed textbook

Section C (3 x 10 = 30 Marks)

Answer any THREE

3 must be answered out of 5 topics (1 dialogue writing, 1 letter /email writing, 1 composition, 1 comprehension, 1 translation)

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 SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – I
CORE–I: FINANCIAL ACCOUNTING - I
 (Common to BCom-Gen., AF, BM, CA, ISM, Co-op. & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
148C1A	5				5	5	25	75	100
Learning Objectives									
LO1	To understand the basic accounting concepts and standards.								
LO2	To know the basis for calculating business profits.								
LO3	To familiarize with the accounting treatment of depreciation.								
LO4	To learn the methods of calculating profit for single entry system.								
LO5	To gain knowledge on the accounting treatment of insurance claims.								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
I	Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation								15
II	Final Accounts Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.								15
III	Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate								15
IV	Accounting from Incomplete Records – Single Entry System Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.								15
V	Royalty and Insurance Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)								15
TOTAL								75	
THEORY 20% & PROBLEM 80%									

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SYLLABUS WITH EFFECT FROM 2023-2024

CO	Course Outcomes
CO1	Remember the concept of rectification of errors and Bank reconciliation statements
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO3	Analyse the various methods of providing depreciation
CO4	Evaluate the methods of calculation of profit
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.
Textbooks	
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3.	Shukla Grewal and Gupta, "Advanced Accounts", volume 1, S.Chand and Sons, New Delhi.
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5.	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.
6.	Dr. K. Murugadoss, Dr. M. Jaya, Dr. V. Charulatha & Dr. D. Baskar Financial Accounting, Vijay Nicole Imprints Private Limited, Chennai
7.	T.S. Reddy and Dr. A. Murthy, Financial Accounting, Margham Publications, Chennai
Reference Books	
1.	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2.	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3.	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN MARKETING MANAGEMENT
SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – I

CORE–II: PRINCIPLES OF MANAGEMENT

(Common to BCom-Gen., AF, BM, CA, ISM, Co-op. & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
148C1B	5				5	5	25	75	100
Learning Objectives									
LO1	To understand the basic management concepts and functions								
LO2	To know the various techniques of planning and decision making								
LO3	To familiarize with the concepts of organisation structure								
LO4	To gain knowledge about the various components of staffing								
LO5	To enable the students in understanding the control techniques of management								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Management Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.								15
II	Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.								15
III	Organizing Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.								15
IV	Staffing Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test-Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].								15

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V	<p>Directing Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision.</p> <p>Co-ordination and Control Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].</p>	15
Total		75
Course Outcomes		
CO1	Demonstrate the importance of principles of management.	
CO2	Paraphrase the importance of planning and decision making in an organization.	
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.	
CO4	Enumerate the various methods of Performance appraisal	
CO5	Demonstrate the notion of directing, co-coordination and control in the management.	
Textbooks		
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.	
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.	
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.	
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.	
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.	
Reference Books		
1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai	
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.	
3	Griffin, Management principles and applications, Cengage learning, India.	
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.	
5	Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.	
NOTE: Latest Edition of Textbooks May be Used		

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Web Resources	
1	http://www.universityofcalicut.info/syl1/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVERAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN MARKETING MANAGEMENT
SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – I
ELECTIVE - I: BUSINESS COMMUNICATION
(Common to BCom-Gen., AF & BM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
148E1A	4				3	4	25	75	100
Learning Objectives									
LO1	To enable the students to know about the principles, objectives and importance of communication in commerce and trade.								
LO2	To develop the students to understand about trade enquiries								
LO3	To make the students aware about various types of business correspondence.								
LO4	To develop the students to write business reports.								
LO5	To enable the learners to update with various types of interviews								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Business Communication Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout								12
II	Trade Enquiries Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars								12
III	Banking & Insurance Correspondence Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence								12
IV	Secretarial Correspondence Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing								12
V	Interview Preparation Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews –Creating & maintaining Digital Profile								12
TOTAL								60	

UNIVERSITY OF MADRAS
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SYLLABUS WITH EFFECT FROM 2023-2024

Course Outcomes	
CO1	Acquire the basic concept of business communication.
CO2	Exposed to effective business letter
CO3	Paraphrase the concept of various correspondences.
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.
CO5	Acquire the skill of preparing an effective resume
Textbooks	
1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.
2	Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
3	K.P. Singha, Business Communication, Taxmann, New Delhi.
4	R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
5	M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.
Reference Books	
1	V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2	Rithika Motwani, Business communication, Taxmann, New Delhi.
3	Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.
4	Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- NewDelhi.
5	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://accountingseekho.com/
2	https://www.testpreptraining.com/business-communications-practice-exam-questions
3	https://bachelors.online.nmims.edu/degree-programs

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	3	2	3	2	2	2	2	2	2	2
CO2	3	3	2	3	2	2	2	3	2	2	2
CO3	3	3	2	3	2	2	2	2	2	2	2
CO4	3	3	2	3	2	2	2	2	2	2	2
CO5	3	3	2	3	2	2	2	2	2	2	2
TOTAL	15	15	15	15	10	10	10	11	10	10	10
AVERAGE	3	3	3	3	2	2	2	2.2	2	2	2

3 – Strong, 2- Medium, 1- Low

**சென்னைப் பல்கலைக்கழகம்
University of Madras**

Part-IV

அடிப்படைத் தமிழ் - பாடத்திட்டம்

Basic Tamil - Syllabus

2 பருவங்கள் (முதல் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பருவம் - I (Semester - I)
அடிப்படைத் தமிழ் - I (Basic Tamil - I)

Course Code	Course Name	Category	L	T	P	S	Credit	Ins. Hours	Marks		
									CIA	External	Total
100S1A	அடிப்படைத் தமிழ் - I Basic Tamil - I	Supportive	2		-	-	2	2	25	75	100
Pre requisite	- தமிழ் கற்கும் ஆர்வம்.									SV 2023	
Learning Objectives - கற்றல் நோக்கங்கள்											
<ul style="list-style-type: none"> பிறமொழி மாணவர்களுக்குத் தமிழ்மொழி பயிற்றுவித்தல். தமிழ் எழுத்துகளின் வரிவடிவங்களை அறிவதோடு உச்சரிக்கவும் எழுதவும் பயிற்றுவித்தல். கற்றுக்கொண்ட சொற்களைக் கொண்டு தொடர்களை அமைத்துப் பேசக் கற்றுக்கொள்ளச் செய்தல். தமிழ்பேசும் மக்களிடையே அவர்கள் கலந்துபழகி, தங்கள் வாழ்வைச் சிறப்பாக நடத்தத் தேவையான மொழிவளத்தைப் பெறச் செய்தல். 											
Expected Course Outcomes - எதிர்பார்க்கப்படும் கற்றல் அடைவுகள்											
On the successful completion of the course, students will be able to இப் பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்.											
CO 1	தமிழ் உயிரெழுத்து வடிவங்களையும் மெய்யெழுத்து வடிவங்களையும் அறிந்துகொள்வர்.									K1,K2	
CO 2	உயிர், மெய், உயிர்மெய்த் துணைக் குறியீடுகளை அறிந்து அவற்றை எழுதும் திறன் பெறுவர்.									K2	
CO 3	ஒரு எழுத்துக்கு ஒரு ஒலி, ஒரு ஒலிக்கு ஒரு எழுத்து என்ற தமிழின் உச்சரிப்பு - வரிவடிவத் தொடர்பை உணர்வர்.									K3,K4	
CO 4	சில அடிப்படையான மொழி இலக்கண விதிகளை அறிந்து பயன்படுத்துவர்.									K3,K5	
CO 5	தமிழ்நாட்டுச் சூழலில் அன்றாடத் தேவைகளை நிறைவேற்றிக்கொள்ள ஏற்ற மொழிப் பயன்பாடுகளை அறிவர்.									K4,K6	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
Unit - I	உயிரெழுத்துகள், மெய்யெழுத்துகள், உயிர்மெய் எழுத்துகள்										
	உயிர், மெய், உயிர்மெய்த் துணைக் குறியீடுகள், குறில்-நெடில், வல்லினம்-மெல்லினம்-இடையினம் - எழுத்துகளின் ஒலிப்பு முறையையும் எழுதும் முறையையும் கற்றல்.										
Unit - II	ஒரெழுத்து ஒருமொழியும் இன்றியமையாத பெர்றசொற்களும்										
	ஒரெழுத்துச் சொற்கள் - பல எழுத்துச் சொற்கள் - சொற்பொருள் அறிதல் - நாள், மாதம், எண் பெயர்கள் அறிதல் - பருவங்கள் அறிதல் - விலங்குகள், தாவரங்கள், உடல் உறுப்புகள், உறவுப் பெயர்கள், ஊர்ப் பெயர்கள், போன்றவற்றை அறிதல்.										
Unit - III	சொல் வகைகளும் சொற்பயன்பாடும்										
	எண் அடை, பெயரடை, வினையடை, இடைச்சொற்கள் இணைப்பு, வேற்றுமை உருபு இணைப்பு போன்ற மொழி விதிகளைக் கற்பித்தல்.										
Unit - IV	பிழையின்றிப் பேசுதலும் எழுதுதலும்										
	திணை-பால்-எண்-இடம்-காலம் ஆகியவற்றை அறிதல். பொதுவாக இவற்றில் ஏற்படும் பிழைகளை உணர்த்திச் சரிசெய்தல்.										

Unit - V	மொழிப் பயன்பாட்டு பயிற்சி
	<ul style="list-style-type: none"> • ஆர்வமுட்டும் நிகழ்ச்சி அல்லது சிறிய கதையைச் சொல்லச் செய்தல் / படிக்கச் செய்தல். • சூழல்சார் (கல்லூரி, நூலகம், உணவகம், பேருந்து-இரயில்-விமான நிலையங்கள், அங்காடிகள்) உரையாடல்களை மாணவர்களிடையே நிகழ்த்துதல். • கதையினைச் சொல்லச் சொல்ல எழுதச் சொல்லுதல். • திரைப்படம் அல்லது திரைப்படப் பாடல் குறித்து மாணவர்களிடையே குழுக் கலந்துரையாடல் செய்யச் சொல்லல்.
Text book (s)	
•	அடிப்படைத் தமிழ்-1 (Basic Tamil-I)
Reference Books / Websites	
•	தமிழில் நாமும் தவறில்லாமல் எழுதலாம் - பொற்கோ, பாரி நிலையம், சென்னை, 2003.
•	www.tamilvu.org/ta/content/சான்றிதழ்
•	www.thamizham.net/kal/ttenglish/cards32-u8.htm
•	www.thamizham.net/kal/ttenglish/index-u8.htm
•	www.ilearntamil.com
•	www.wikihow.com/Learn-Tamil
•	www.ilovelanguages.org/tamil.php
•	www.ling-app.com/learn-tamil
•	www.ilearntamilnow.com
•	www.17-minute-languages.com/en/learn-tamil
•	www.hindustanitongue.com/learn-tamil
•	www.duolingo.com/course/ta/en/Learn-Tamil
•	www.mylanguages.org/learn_tamil.php
•	www.learn101.org/tamil.php
•	www.goethe-verlag.com/book2/EN/ENTA/ENTA002.HTM
•	www.karky.in/payilcourses/index.html
•	www.tamilvu.org/ta/பயணியர்-தமிழ்
•	www.languagetrainers.com/blog/tamil-words/
•	www.thamizham.net/kal/tamil.htm
•	www.worldtamilacademy.com
•	www.outsourcingtranslation.com/resources/phrases/tamil-sentences.php
•	www.ling-app.com/ta/basic-words-in-tamil/
•	www.thirutamil.com/article/20-easy-thirukkural-in-tamil/
•	www.chennaiibrary.com/avvai/kondraivendan.html
•	www.tamilvu.org/ta/content/புதிய-பாடத்திட்டம்-2022
•	www.tamilvu.org/ta/content/மின்-கற்றலுக்கான-இணையத்தளம்
•	www.ling-app.com/ta/tamil-culture
•	www.caleidoscope.in/art-culture/tamil-nadu-culture-3

Apps

- www.kaniyantamil.com/best-mobile-apps-tamil-learning/
- Tamil 101 - Learn to Write
- <https://payil.app/tva/ta/>
- <https://tamil-101.en.aptoide.com/app>
- Ling - Learn Tamil Language
- Tamil by Nemo
- Learn Tamil Quickly

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2
CLO 1	3	2	3	2	2	3	2	2	2	2	3	3
CLO 2	2	2	2	3	3	2	2	3	3	2	2	2
CLO 3	3	3	3	2	2	3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3	2	2	2	2	3	2
CLO 5	2	2	3	3	2	2	3	3	2	3	3	2

Strong - 3, Medium - 2, Low - 1

**சென்னைப் பல்கலைக்கழகம்
University of Madras**

Part-IV

வளர்நிலைத் தமிழ் - பாடத்திட்டம்

Advanced Tamil - Syllabus

2 பருவங்கள் (முதல் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பருவம் - 1 (Semester - 1)
வளர்நிலைத் தமிழ் - I (Advanced Tamil - I)

Course Code	Course Name	Category	L	T	P	S	Credit	Ins. Hours	Marks		
									CIA	External	Total
100S1B	வளர்நிலைத் தமிழ் - I Advanced Tamil - I	Supportive	2	-	-	-	2	2	25	75	100
Pre-requisite	பத்தாம் வகுப்பு வரை தமிழை மொழிப்பாடமாகப் படித்திருக்க வேண்டும்.										SV 2023
Learning Objectives - கற்றல் நோக்கங்கள்											
<ul style="list-style-type: none"> இக்கால இலக்கியங்களில் இன்றியமையாத சில வகைமைகளை மாணவர்கள் அறியுமாறு செய்தல். அழியும் நிலையில் உள்ள நாட்டுப்புறப் பாடல்கள் குறித்த விழிப்புணர்வை ஏற்படுத்துதல். உரைநடை வடிவத்தின் குறிப்பிடத்தக்க கூறான கட்டுரை இலக்கியம் பற்றியும் அதன் சிறப்புகள் குறித்தும் அறியச் செய்தல். தம் உள்ள கருத்துகளை நடப்பு இலக்கிய வடிவங்களைப் பயன்படுத்திச் சமூகத்துக்குப் படைத்தளிக்கத் தூண்டுதல். மொழிப் பிழைகள் நேராமல் தவிர்த்து , பல்வகை ஊடகங்களிலும் வேலை வாய்ப்பு பெற ஊக்கமளித்தல். 											
Expected Course Outcomes - எதிர்பார்க்கப்படும் கற்றல் அடைவுகள்											
On the successful completion of the course, students will be able to											
இப் பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்											
CO 1	சமகால இலக்கியங்களின் நோக்குகள்- போக்குகள் குறித்து மாணவர்கள் அறிந்துகொள்வர்.										K2
CO 2	நாட்டுப்புற மக்களின் வாழ்வியல் , அறிவாற்றல், இன்றைய நிலை ஆகியவை குறித்துச் சிந்திப்பர்.										K1,K2
CO 3	தங்கள் கற்பனை வளத்தை மாணவர்கள் பெருக்கிக் கொள்வர்.										K2,K4,K6
CO 4	மொழியில் பிழைகள் நேரா வண்ணம் எழுதக் கற்றுக் கொள்வதோடு , திறனாய்வு செய்யும் ஆற்றல் பெறுவர்.										K5,K4
CO 5	திரைப்படம், சின்னத்திரை, தொலைக்காட்சி உள்ளிட்ட ஊடகங்களில் பாடல், இசை, எழுத்து எனப் பல்வேறு வேலைவாய்ப்புகள் பெறுவர்.										K5,K4,K6
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
Unit - I	நாட்டுப்புறப் பாடலும் கவிதையும்										
	<ol style="list-style-type: none"> 1. கி.வ.ஜா.வின் மலையருவி அல்லது ஏதேனும் ஒரு நாட்டுப்புறத் தொகுப்பிலிருந்து தேர்ந்தெடுத்துத் தாலாட்டுப் பாடல், சிறுவர் விளையாட்டுப் பாடல், தொழில் பாடல், ஒப்பாரிப் பாடல் ஆகியவற்றை மாணவர்களுக்கு அறிமுகப்படுத்துதல். 2. தமிழ்த்தாய் வாழ்த்து முதல் பாடல் மட்டும். 3. பாரதியாரின் “செந்தமிழ் நாடென்னும் போதினிலே” பாடல். 										
Unit - II	புதுக்கவிதையும் சிறுகதையும்										
	<ol style="list-style-type: none"> 1. “நிலத்தை ஜெயித்த விதை” - வைரமுத்து 2. “தீக்குச்சி” (பித்தன் தொகுப்பு) - அப்துல் ரஹ்மான் 3. “கட்டை விரல்” - கா.ந. அண்ணாதுரை 4. “சனிக்கிழமை” (காகித உறவு தொகுப்பு) - சு.சமுத்திரம் 										

Unit - III	கட்டுரையும் குறிப்புகளைக்கொண்டு கட்டுரை எழுதுதலும்											
	1. மு.வ.வின் “நல்வாழ்வு” தொகுப்பிலிருந்து ஏதேனும் ஒரு கட்டுரை. 2. குறிப்புகளைக் கொடுத்துக் கட்டுரை எழுதச் செய்தல்.											
Unit - IV	ம் நேர்காணலும் திறனாய்வு											
	இலக்கியநயம் பாராட்டுதல், நூல் திறனாய்வு, திரைப்படத் திறனாய்வு. நேர்காணல்											
Unit - V	மொழிப் பயிற்சி											
	1. திணை, பால், எண், இடப் பயன்பாடு அறிதல். 2. பொருந்திய சொல் தருதல். 3. பிழை நீக்கி எழுதுதல்.											
Text book (s)												
•												
Reference Books / Websites												
•												
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2
CLO 1	3	2	3	2	2	3	2	2	2	2	3	3
CLO 2	2	2	2	3	3	2	2	3	3	2	2	2
CLO 3	3	3	3	2	2	3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3	2	2	2	2	3	2
CLO 5	2	2	3	3	2	2	3	3	2	3	3	2
Strong - 3, Medium - 2, Low - 1												

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN MARKETING MANAGEMENT
SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – I
FOUNDATION COURSE – PROFESSIONAL ETHICS

(Common to BCom-Gen., AF, BM, CA & ISM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
148B1A	2				2	2	40	60	100
Unit	Contents								No. of Hrs.
I	Concept and Theories of Business Ethics: Definition of Ethics – Personal Ethics and Business Ethics – Morality and Law – How are moral standards are formed? - Religion and Morality – Morality, Etiquette and - Professional Codes – Indian Ethical Traditions.								6
II	Business Ethics: Principles of Personal Ethics – Principles of Professional Ethics – Evaluation of Ethics over the Years – Honesty, Integrity and Transparency – Distinction between Values and Ethics – Roots of Unethical Behaviour – Ethical Decision-making.								6
III	Ethical Dilemmas, Sources and their Resolutions: What is an Ethical Dilemma? – Sources of Ethical Behaviour – Code of Personal Ethics for Employees – How to resolve an Ethical problem? – How to resolve Ethical Dilemmas?								6
IV	Ethical Decision-making in Business: Ethical Models that guide Decision-making – Which approach to use? – Ethical Decision-making with cross-holder Conflicts and Competition – Applying Moral Philosophy to Ethical Decision-making – Kohlberg’s Model of Cognitive Moral Development – Influences on Ethical Decision-making – Personal values and Ethical Decision-making.								6
V	Human Values for Indian Managers: Lessons from Ancient Indian Education System – The Law of Karma – Quality of Work Life – Ethics of Vivekananda, Gandihiji, Aurobindo and Tagore.								6
Total								30	
Textbooks									
1	Tom L. Beauchamp and Norman E. Bowie, “Ethical Theory and Business”, Prentice Hall, New Jersey								
2	Manual Vela Squez, “Business Ethics Concepts and Cases”, Prentice Hall, New Jersey								
3	Kenneth Blanchard and Norman Vincent Peale, “The Power of Ethical Management”, New York, William Morrow & Co								
4	Dr.S.S.Khanka, “Business Ethics and Corporate Governance”,S Chand and Company Ltd,NewDelhi.								
5	R.S.Naagarazan, “A Textbook on Professional Ethics and Human Values”, New Age International(P) Limited.								
6	A.C.Fernando, “Business Ethics and Corporate Governance”, Pearson.								
7	A.C.Fernando,K.P.Muraleedharan, E.K.Satheesh, “Business Ethics - An Indian Perspective”,Pearson India Education Service Pvt Ltd.								

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN MARKETING MANAGEMENT
SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – I
SEC – 1 MS OFFICE FOR COMMERCE (Practical)

(Common to BCom-Gen., AF, BM, CA & ISM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
148S1A			2		2	2	40	60	100
Unit	Contents								No. of Hours
I	Introduction to MS Word & Commonly used features Introduction to Word processing -Word processor / Editor - File Extension - DOCx, DOTx - Application / Document area Title Bar, Menu Bar, Ribbon, Icons, Status Bar, Scroll Bar - Page Layout - Page Size (Letter / A4) - Orientation (Landscape / Portrait) - Margin (Top, Left, Bottom, Right) -Navigation(Arrow keys, Ctrl + Arrow keys, Home, End, Page UP/ Page Down) - Selection - Using Shift + Navigation Fonts / Superscript / Subscript - Show / Hide - Displays non printing characters (Space / TAB / Enter) - Change Case - Bullets / Numbering - Format Painter – Clipboard - Find / Replace Screen shot - Prnt SCR / Alt + PrntScr – Indent - Line and Para spacing - Tab Stop - Text to Table - Table to Text								6
II	Insert Tab & Mail Merge Insert Tab - Picture (Styles, Border, Effects, Warp Text, Align, Rotate, Flip, Crop) - Water Mark - Shapes (Group, Ungroup, Bring to Front, Send to Back, Format shape) – Hyperlink – Bookmark - Text Box - Word Art Tables - Rows , Columns, Cell - Merge Cell - Split Cell TOC - Update entire - Header / Footer - Cover Page - Break - Section Break - Spell Check - ABC / F7 - Word Count Working with Mail Merge								6
III	Introduction to MS Powerpoint Creating Presentation - File Extension - PPTx, PPSx - Slides and Layouts, Apply Background - Title Bar, Menu Bar, Ribbon, Icons, Status Bar, Scroll Bar - View - Slide Master Insert Logo - to display in all slides - Change Text color - to maintain consistency in all slides Slideshow - F5 / Shift F5 New Slide - Ctrl + M Animation Effects - Apply in objects within the Slide Transition Effect - Apply between slides Rehearse Timing - Set timing to each slide Loop until ESC - After reaching LAST slide, display again from 1st slide. SaveAs - PPSx - PowerPoint Show SlideShow - Use Pen / Highlighter Paste the Chart from Excel - Data linked to Excel source Insert Chart within PowerPoint - Data linked internally								6

UNIVERSITY OF MADRAS

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SYLLABUS WITH EFFECT FROM 2023-2024

IV	<p>Introduction to MS Excel & Using Formulas</p> <p>Working with Excel</p> <p>Opening a Workbook - Understanding the Display Screen</p> <p>Working with the Ribbon - Exploring the File Tab - Working with the Quick Access Toolbar - Working with the Status Bar- Switching Between Opened Workbooks</p> <p>Entering Data - Moving the Cell Pointer - Selecting a Range of Cells - Creating a New Workbook - Inserting, Renaming, and Deleting Worksheets - Entering Constant Values - Using Auto Fill to Enter Data - Saving a Workbook - Editing Cell Contents</p> <p>Clearing Cell Contents - Insert / Edit Comments - Working with Undo and Redo - Closing a Workbook</p> <p>Using Formulas</p> <p>Entering Formulas with Addressing Methods (Relative / Mixed / Absolute) - Using Auto Fill with Formulas - Using the Sum, Average, Max, Min, Count Functions - Using IF and NestedIf Function - Using Text Functions (Len, Trim, Left, Right, Mid, Find, Replace, Upper, Lower, Proper) - Using Date Functions (Today, Now, Day, Month, Year) - Using Lookup Functions (Vlookup, Hlookup) - Using Formula Error Checking - Cutting / Copying and Pasting Constant Values and Formulas - Copy / Pasting using Transpose option - Using Format Painter</p>	6
V	<p>Working on multiple Worksheets & Working with huge Datasets</p> <p>Formatting Worksheets - Formatting Numbers - Changing the Font Format - Aligning Cell Contents - Merging Cells</p> <p>Adding Borders - Applying Cell Styles - Modifying Columns and Rows - Changing Column Width - Changing Row Height</p> <p>Inserting and Deleting Columns or Rows - Hiding Columns or Rows - Editing Workbooks - Working with AutoCorrect</p> <p>Checking Spelling - Using Find and Replace - Using Hyperlinks (Internal / External)</p> <p>Working with huge Dataset</p> <p>Using multilevel Sort - Using Filters - Fetching Unique Records</p> <p>Finding Duplicates - Applying Conditional Formatting Rules</p> <p>Applying Freeze Panes - Using Pivot Table (Layout & Format)</p> <p>Working with Charts</p> <p>Pie / Bar / Column / Line Charts - Titles / Legends / Data labels</p> <p>Copy / Pasting in Word / PowerPoint</p> <p>Printing Worksheets</p> <p>Using Print Preview - Working with Print Settings - Using Page Setup Tools - Working in Page Layout View - Creating a Header and Footer - Using Page Break Preview - Printing a Worksheet</p> <p>Exiting Excel</p>	6
Total		30

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN MARKETING MANAGEMENT
SYLLABUS WITH EFFECT FROM 2023-2024

Reference Books	
1	Hart-Davis, G., Kettell, J. A., Simmons, C. (2003). Microsoft Office 2003: The Complete Reference. United Kingdom: McGraw-Hill/Osborne.
2	Lambert, J., Frye, C. (2018). Microsoft Office 2019 Step by Step. United States: Pearson Education.
3	Lambert, J., Cox, J. (2007). Microsoft Office Word 2007 Step by Step. United States: Microsoft Press.
4	Richardson, T., Held, B., Moriarty, B. (2019). Microsoft Excel Functions and Formulas with Excel 2019/Office 365. United States: Mercury Learning and Information
5	Lalwani, L. (2019). Excel 2019 All-in-One: Master the New Features of Excel 2019 / Office 365. India: BPB Publications.
6	Weverka, P. (2010). PowerPoint 2010 All-in-One For Dummies. Germany: Wiley.
Web Resources	
1	Ms Word tutorial: https://youtu.be/S-nHYzK-BVg
2	Ms PowerPoint: https://youtu.be/XF34-Wu6qWU
3	Mail Merge material: https://support.microsoft.com/en-us/office/use-mail-merge-for-bulk-email-letters-labels-and-envelopes-f488ed5b-b849-4c11-9cff-932c49474705
4	Ms Excel functions: https://youtu.be/ShBTJrdioLo
5	Materials : https://support.microsoft.com/en-us/training

சென்னைப் பல்கலைக்கழகம்
University of Madras

Part-I

பொதுத் தமிழ் - பாடத்திட்டம்

General Tamil - Syllabus

4 பருவங்கள் (இரண்டாம் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பொதுத்தமிழ்- 2
தமிழ் இலக்கிய வரலாறு -2
முதலாம் ஆண்டு – இரண்டாம் பருவம்

Course Code	Course Name	Category	L	T	P	S	Credits	Ins.Hrs	CIA	Externa	Total
100L2AU	பொதுத்தமிழ் -2 தமிழ் இலக்கிய வரலாறு -2	Supportive	Y	-	-	-	3	6	25	75	100

Learning Objectives

- முதலாமாண்டுப் பட்ட வகுப்பு மாணவர்களுக்குத் தமிழ் மொழி இலக்கியங்களை அறிமுகம் செய்தல்
- தமிழ் இலக்கியப் போக்குகளையும், இலக்கணங்களையும் மாணவர் அறியுமாறு செய்து அவர்களின் படைப்பாற்றலைத் தூண்டுதல்
- தமிழ் இலக்கியம் சார்ந்த போட்டித் தேர்வுகளுக்கு ஏற்ப கற்பித்தல் நடைமுறைகளை மேற்கொள்ளுதல்

Expected Course Outcomes

On the Successful completion of the Course, Students will be able to

இப்பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்

CO 1	சிற்றிலக்கியங்களின்வழி இலக்கியச் சுவையினையும் பண்பாட்டு அறிவினையும் பெறுவர்	K4
CO 2	புதுக்கவிதை வரலாற்றினை அறிந்து கொள்வர்	K5, K6
CO 3	திராவிட இயக்க இலக்கியங்களைக் கற்பதன் மூலம் மொழி உணர்வு , இன உணர்வு, சமத்துவம் சார்ந்த சிந்தனைகளைப் பெறுவர்	K3
CO 4	தமிழ்மொழியைப் பிழையின்றி எழுதவும், புதிய கலைச்சொற்களை உருவாக்கவும் அறிந்து கொள்வர்	K3
CO 5	போட்டித் தேர்வுகளில் வெற்றி பெறுவதற்குத் தமிழ்ப் பாடத்தினைப் பயன்கொள்ளும் வகையில் பயிற்சி பெறுவர்.	K2

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

அலகு-1 தமிழ் இலக்கிய வரலாறு அறிமுகம்.

1. சிற்றிலக்கியம்; குறவஞ்சி, கலம்பகம், உலா, பரணி, பள்ளு, பிள்ளைத்தமிழ், தூது, அந்தாதி.
2. தனிப்பாடல் அறிமுகம்
3. இக்கால இலக்கியம் ;கவிதை, சிறுகதை,நாடகம், உரைநடை. , திராவிட இயக்கம் வளர்த்த தமிழ்.

அலகு-2 சிற்றிலக்கியக்கமும்,தனிப்பாடலும்

சிற்றிலக்கியம்;

- கலிங்கத்து பரணி- விருந்தினரும் வறியவரு நெருங்கி யுண்ணரும் - முதல் - கேட்பாரைக் காண்மின் காண்மின் - வரை
- திருக்குற்றாலக் குறவஞ்சி - வானரங்கள் கனிகொடுத்து
- முக்கூடற் பள்ளு - ஆற்று வெள்ளம் நாளை வரத்
- அபிராமி அந்தாதி- கலையாத கல்வியும் குறையாத வயதும் (பதினாறு செல்வங்கள்)
- திருவரங்கக் கலம்பகம் - மறம் -பிள்ளைப் பெருமாள் ஐயங்கார்-பேசுவந்த தூத செல்லரித்த ஓலை செல்லுமோ
- தமிழ்விடு தூது முதல் பத்து கண்ணிகள்

தனிப்பாடல்;

- வான்குருவி யின்கூடு -ஒளவையார்
- ஆமணக்குக்கும் யானைக்கும் சிலேடை ;முத்திருக்கும் கொம்பசைக்கும் மூரித்தண்டே - காளமேகப் புலவர்
- இம்பர் வான் எல்லை இராமனையே பாடி -வீரராகவர்
- நாராய் நாராய் -சத்தி முத்தப் புலவர்

அலகு-3

இக்கால இலக்கியம்- 1

1. பாரதியார் பாரத சமுதாயம் வாழ்கவே
2. பாரதிதாசன் - சிறுத்தையே வெளியில் வா
3. நாமக்கல் கவிஞர்-கத்தியின்றி
4. தமிழ் ஒளி - மீன்கள் (அந்தி நிலா பார்க்க வா)
5. ஈரோடு தமிழன்பன் - எட்டாவது சீர் (வணக்கம் வள்ளுவ)

சிறுகதைகள், _

1. புதுமைப்பித்தன் - கடிதம்
2. ஜெயகாந்தன் -வாய்ச் சொற்கள் (மாலை மயக்கம் தொகுப்பு)
3. ஆர். சூடாமணி - அந்நியர்கள்

உரைநடை ;

1. மு வ கடிதங்கள் - தம்பிக்கு நூலில் முதல் இரண்டு கடிதங்கள்

அலகு-4

இக்கால இலக்கியம்- 2

1. தந்தை பெரியார் - திருக்குறள்(மாநாட்டு) உரை
2. பேரறிஞர் அண்ணா - இரண்டாம் உலகத் தமிழ் மாநாட்டு உரை
3. கலைஞர் மு. கருணாநிதி - தொல்காப்பிய பூங்கா -எழுத்து -முதல் நூற்பா கட்டுரை

நாடகம் / திரைத்தமிழ் :

1. வேலைக்காரி -திரைப்படம்
2. ராஜா ராணி -சாக்ரடீஸ் -ஓரங்க நாடகம்

இதழியல் தமிழ் ;

முரசொலி கடிதம்

1. செம்மொழி வரலாற்றில் சில செப்பேடுகள்

அலகு-5

மொழிப் பயிற்சி

சொல் வேறுபாடு / பிழை தவிர்த்தல்

- வாசிப்பது – வாசிப்பவர்
- சுவர்- சுவரில்
- வயிறு - வயிற்றில்
- கோயில்- கோவில்
- கறுப்பு – கருப்பு
- இயக்குநர்-இயக்குனர்
- சில்லறை-சில்லரை
- முறித்தல் – முரித்தல்
- மனம்-மனசு- மனது
- அருகில்-அருகாமையில்
- அக்கரை- அக்கறை
- மங்கலம்- மங்களம்.

பயிற்சி :

- பிழையான சொற்களை ஒரு பத்தியில் கொடுத்து அந்தப் பிழையான சொற்களைச் சரியாக எழுதச் செய்தல்
- சிறிய பத்தி ஒன்றை ஆங்கிலத்தில் கொடுத்து அதனைத் தமிழில் மொழிபெயர்க்க வைத்தல்.

Text books

- .

Reference Books

- மு. வரதராசன், தமிழ் இலக்கிய வரலாறு, சாகித்ய அக்காதெமி, புதுடெல்லி.
- மது. ச. விமலானந்தன், தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை.
- தமிழண்ணல், புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை.
- தமிழ் இலக்கிய வரலாறு –முனைவர்.சிற்பி பாலசுப்ரமணியம், முனைவர்.சொ.சேதுபதி
- புதிய தமிழ் இலக்கிய வரலாறு– முனைவர்.சிற்பி பாலசுப்ரமணியம்,நீல.பத்மநாபன்
- தமிழ் இலக்கிய வரலாறு - டாக்டர்.அ.கா.பெருமாள்
- தமிழ் இலக்கிய வரலாறு –முனைவர். ப.ச.ஏசுதாசன்
- தமிழ் இலக்கிய வரலாறு - ஸ்ரீ குமார்
- வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு–பாக்கியமேரி
- தமிழ் பயிற்றும் முறை, பேராசிரியர் ந. சுப்புரெட்டியார் - மணிவாசகர் பதிப்பகம், சிதம்பரம்

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

Web Sources

- <https://www.chennailibrary.com/>
- <https://www.sirukathaigal.com>
- <https://www.tamilvirtualuniversity.org>
- <https://www.noolulagam.com>
- <https://www.katuraitamilblogspot.com>

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2	1.
CLO1	3	2	3	3	3	2	2	2	3	2	3	2	
CLO2	3	3	2	2	2	3	2	3	3	2	2	2	
CLO3	3	2	3	3	2	2	2	3	2	3	3	2	
CLO4		3	3	2	2	2	3	2	3	2	3	3	
CLO5	3	3	2	2	2	3	3	2	2	2	3	3	

Strong -3,Medium-2,Low-1

UNIVERSITY OF MADRAS
UG & 5 YR INTEGRATED DEGREE – FOUNDATION COURSE
EXISTING SYLLABUS (22-23) FOLLOWED FOR THE ACADEMIC YEAR 2023-2024

FOUNDATION COURSE: PART-I HINDI PAPER-II

100L2E

Inst.Hrs. : 6
Credits : 3

Year : I
Semester : II

Paper – II- ONE ACT PLAY, SHORT STORY & TRANSLATION		
Duration:	1 Semester	
Programme Outcomes:	<ol style="list-style-type: none"> 1. Identify the features, elements of literary forms i.e. Drama, one act play, Novel and Short Stories, techniques of Translation 2. Understand the Ideology, message and aims of the literary works and writers 3. Obtain the knowledge of method of critical study of Literary works. 4. Obtain the skills of summarise, interpretation of contexts, and practice of translation 5. Employ the knowledge of translation and language and professional skills. 	
Programme Specific Outcomes:	<ol style="list-style-type: none"> 1. Basic knowledge for higher studies 2. Basic Knowledge of Hindi literature and its trends 3. Language skills spoken and writing skills 4. Basic idea of critical and analytical study of literature. 5. Obtains knowledge of Translation of different subjects 	
Course Objectives	1. Identifies the writers, theme and aims of literary works	K1
	2. Understand and summarise the theme of one act plays and short stories and their techniques	K2
	3. Explains the methods and techniques of Translation of different fields	K2
	4. Evaluate the theme and artistic skills of One Act Plays and short stories and writers	K5
	5. Conceive the basic knowledge of literary themes and translation	K6
Pre-requisites, if any:	Basic Knowledge of Hindi Fiction and Translation	
UNITS		
I	<ol style="list-style-type: none"> 1. Aurazeb ki Aakhiri Raat 2. Mukthidhan 3. Practice of Annotation Writing 4. Practice of Summary and Literary evaluation Writing 	
II	<ol style="list-style-type: none"> 1. Laksmi ka Swagat 2. Mithayeewala 3. Practice of Summary and Literary evaluation Writing 4. Translation Practice. (English to Hindi) 	

UNIVERSITY OF MADRAS
UG & 5 YR INTEGRATED DEGREE – FOUNDATION COURSE
 EXISTING SYLLABUS (22-23) FOLLOWED FOR THE ACADEMIC YEAR 2023-2024

III	<ol style="list-style-type: none"> 1. Basant Ritu ka Natak 2. Seb Aur Dev 3. Practice of Summary and Literary evaluation Writing 4. Introduction to Translation Practice
IV	<ol style="list-style-type: none"> 1. Bahut Bada Sawal 2. Vivah ki Teen Kathayen 3. Practice of Summary and Literary evaluation Writing 4. Translation Practice. (English to Hindi)
V	<ol style="list-style-type: none"> 1. Translation Practice. (English to Hindi)

Course Outcomes	<ol style="list-style-type: none"> 1. Identifies the nature, features, elements of One Act Plays and Short Stories and skills of Translation 2. Understand the theme, aim of lessons and obtain skills of Evaluation. 3. Evaluate the thought, ideology, expressional and artistic skills of writers and contextual meanings 4. Obtain skills of summarizing, evaluating and critical study 5. Employ the techniques and skills of Literature and Translation.
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Reading List (Print and Online)	<ol style="list-style-type: none"> 1. https://hindisarang.com/hindi-ekaanki-ekaankikar/ 2. https://hi.wikipedia.org/wiki/हिन्दी_कहानी
Recommended Texts	<ol style="list-style-type: none"> 1. ONE ACT PLAY (Detailed Study): AATH EKANKI Edited By: Devendra Raj Ankur, Mahesh Aanand Vani prakashan, 4695, 21-A Dariyagunj, New Delhi – 110 002 2. SHORT STORIES (Non-Detailed Study): SWARNA MANJARI Edited by: Dr. Chitti. Annapurna, Rajeswari Publications, 21/3, Mothilal Street, (Opp.Ranganathan St.), T.Nagar, Chennai–600017. 3. Prayojan Moolak Hindi : Dr. Syed Rahamathulla, Poornima Prakashan, 4/7 B Begum III Street, Royapettah, Chennai – 14. 4. Anuvad Abhyas Part III : Dakshin Bharat Hindi Prachar Sabha, T. Nagar, Chennai-17.

Method of Evaluation:

Internal Assessment	End Semester Examination	Total	Grade
25	75	100	

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	M	S	S	S
CO 2	S	S	S	S	L
CO 3	M	S	S	S	L
CO 4	M	S	S	S	L
CO 5	S	S	S	S	S

UNIVERSITY OF MADRAS

FOUNDATION COURSE: FRENCH

SYLLABUS WITH EFFECT FROM 2023-2024

UG & 5 Year PG Integrated – SEMESTER – II

Foundation Course in French: Prescribed Text and Grammar-II

Course Outcomes	<ol style="list-style-type: none"> 1. To ask for and give directions. 2. To give orders or commands using <i>Impératif</i> 3. To narrate events from the past using <i>Passé Composé</i> 4. Cite the ordinal numbers in French 5. Indicate the position of something using prepositions of place 		
Course	Foundation Course in French	Course Code	100L2K
Title of the Course:	Prescribed Text and Grammar-II		
Credits:	3		
Pre-requisites, if any:	-		
Course Objectives	Revise and recall the French sentence structure	K1	
	Enumerate the various grammatical tenses and use them to communicate better in French	K2	
	Summarize and develop ideas from the documents after discussing it in detail	K2 and K3	
	Write and understand dialogues based on the themes done in class	K4	
	Evaluate and comprehend text passages	K5	
Units			
I	Unité 7: C'est où?		
II	Unité 8: N'oubliez pas !		
III	Unité 9: Belle vue sur la mer !		
IV	Unité 10: Quel beau voyage !		
V	Unité 11: Oh ! joli ! Unité 12: Et après ?		
Prescribed Text	Régine Mérieux & Yves Loiseau, Units 7-12 of <i>Latitudes 1</i> (A1 /A2), méthode de français, Didier, 2017 (Indian Edition)		

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	L	M	M	L	S	S	S	M	M	M
CO2	S	M	M	L	M	M	L	S	S	S	S	M	M
CO3	M	S	S	M	S	M	M	S	S	S	M	S	S
CO4	S	S	M	L	S	M	L	S	S	S	S	S	S
CO5	S	S	S	L	M	M	L	S	S	S	M	S	S

S-Strong M-Medium L-Low

UNIVERSITY OF MADRAS

FOUNDATION COURSE: FRENCH
SYLLABUS WITH EFFECT FROM 2023-2024

SEMESTER II

Title of the Paper : Prescribed Text and Grammar-II

Prescribed textbook: Régine Mérieux & Yves Loiseau, **Units 7-12 of *Latitudes 1*** (Indian Edition), Paris, Didier, 2017.

Questions not to be asked from the Autoévaluation and Préparation au DELF

Paper setters to strictly adhere to the syllabus and ask questions only from the pages included in the syllabus. Questions should cover the entire syllabus.

QUESTION PAPER PATTERN

Time : 3 Hours

Maximum Marks : 75

Section A (10 x 2 = 20 Marks)

Answer any TEN questions

15 questions to be asked on cultural / civilisational aspects found in the prescribed textbook

Section B (5 x 5 = 25 Marks)

Answer any FIVE questions

8 Grammar exercises to be given from the prescribed textbook

Section C (3 x 10 = 30 Marks)

Answer any THREE

3 must be answered out of 5 topics (1 dialogue writing, 1 letter /email writing, 1 composition, 1 comprehension, 1 translation)

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FOUNDATION COURSE: ENGLISH

SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR - SEMESTER II

PAPER II –GENERAL ENGLISH

Subject Code	Category	L	T	P	S	Credits	Inst. Hours	Marks		
								CIA	External	Total
100L2ZU	Part II	Y	Y	-	-	3	6	25	75	100
Learning Objectives										
LO1	To make students realize the importance of resilience									
LO2	To enable them to become good decision makers									
LO3	To enable them to imbibe problem-solving skills									
LO4	To enable them to use tenses appropriately									
LO5	To help them use English effectively at the work place.									
Unit No.	Unit Title & Text						No. of Periods for the Unit			
I	RESILIENCE Poem 1.1 Don't Quit – Edgar A. Guest 1.2 Still Here – Langston Hughes Short Story 1.3 Engine Trouble – R.K. Narayan 1.4 Rip Van Winkle – Washington Irving						20			
II	DECISION MAKING Short Story 2.1 The Scribe – Kristin Hunter 2.2 The Lady or the Tiger - Frank Stockton Poem 2.3 The Road not Taken – Robert Frost 2.4 Snake – D. H Lawrence						20			
III	PROBLEM SOLVING Prose life Story 3.1 How I taught My Grandmother to Read – Sudha Murthy Autobiography 3.3 How frog Went to Heaven – A Tale of Angolo 3.4 Wings of Fire (Chapters 1,2,3) by A.P.J Abdul Kalam						20			

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FOUNDATION COURSE: ENGLISH

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IV	Tenses 4.1 Present 4.2 Past 4.3 Future 4.4 Concord	15
V	English in the Workplace 5.1 E-mail – Invitation, Enquiry, Seeking Clarification 5.2 Circular 5.3 Memo 5.4 Minutes of the Meeting	15

Course Outcomes

Course Outcomes	On completion of this course, students will;	
CO1	Realize the importance of resilience	PO1,PO7
CO2	Become good decision-makers	PO1,PO2,PO10
CO3	Imbibe problem-solving skills	PO4,PO6,PO9
CO4	Use tenses appropriately	PO4, PO5,PO6
CO5	Use English effectively at the work place.	PO3,PO8

Text Books (Latest Editions)

References Books

1	Martin Hewings. Advanced English Grammar. Cambridge University Press, 2000
2	SP Bakshi, Richa Sharma. Descriptive English. Arihant Publications (India) Ltd., 2019.
3.	Sheena Cameron, Louise Dempsey. The Reading Book: A Complete Guide to Teaching Reading. S & L. Publishing, 2019.
4	Barbara Sherman. Skimming and Scanning Techniques, Liberty University Press, 2014.
5.	Phil Chambers. Brilliant Speed Reading: Whatever you need to read, however. Pearson, 2013.
6.	Communication Skills : Practical Approach Ed. ShaikhMoula
	Ramendra Kumar. Stories of Resilience, Blue Rose Publications, 2020.

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FOUNDATION COURSE: ENGLISH

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Web Sources

1	Langston Hughes. Still Here https://poetryace.com/im-still-here
2	R. K. Narayan. Engine Trouble http://www.sbioaschooltrichy.org/work/Work/images/new/8e.pdf
3	Washington Irving. Rip Van Winkle https://www.gutenberg.org/files/60976/60976-h/60976-h.htm
4	Frank Stockton. The Lady or the Tiger https://www.gutenberg.org/ebooks/396

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3	3	2	3	2
CO2	2	3	3	3	2	3	3	2	2	2
CO3	3	3	3	2	3	3	3	2	3	2
CO4	3	3	3	3	3	3	3	2	2	2
CO5	3	2	3	3	3	3	3	2	2	3

3 – Strong, 2 – Medium , 1 - Low

Mapping with Programme Specific Outcomes:

CO /PO	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3
CO2	3	3	3	3
CO3	3	3	3	3
CO4	3	3	3	3
CO5	3	3	3	3
Weightage	15	15	15	15
Weighted percentage of Course Contribution toPos	3.0	3.0	3.0	3.0

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FIRST YEAR – SEMESTER - II

CORE – III: FINANCIAL ACCOUNTING-II

(Common to BCom- Gen., AF, BM, CA, ISM, Co-op. & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
148C2A	5				5	5	25	75	100
Learning Objectives									
LO1	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.								
LO2	To understand the allocation of expenses under departmental accounts								
LO3	To gain an understanding about partnership accounts relating to Admission and retirement								
LO4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm								
LO5	To know the requirements of international accounting standards								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
I	Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit								15
II	Branch and Departmental Accounts Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.								15
III	Partnership Accounts - I Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.								15
IV	Partnership Accounts - II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.								15

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V	Accounting Standards for financial reporting (Theory only) Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.	15
TOTAL		75
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	To evaluate the Hire purchase accounts and Instalment systems	
CO2	To prepare Branch accounts and Departmental Accounts	
CO3	To understand the accounting treatment for admission and retirement in partnership	
CO4	To know Settlement of accounts at the time of dissolution of a firm.	
CO5	To elaborate the role of IFRS	
Textbooks		
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
2	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.	
3	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.	
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.	
5	T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.	
6	Dr. K. Murugadoss, Dr. M. Jaya, Dr. V. Charulatha & Dr. D. Baskar Financial Accounting, Vijay Nicole Imprints Private Limited, Chennai	
Reference Books		
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.	
2	Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.	
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.	
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.	
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.	

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NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAG E	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

3 – Strong, 2- Medium, 1- Low

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SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – II

CORE – IV: BUSINESS LAW

(Common to BCom- Gen., AF, BM, CA, ISM, Co-op. & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
148C2B	5				5	5	25	75	100
Learning Objectives									
LO1	To know the nature and objectives of Mercantile law								
LO2	To understand the essentials of valid contract								
LO3	To gain knowledge on performance contracts								
LO4	To define the concepts of Bailment and pledge								
LO5	To understand the essentials of contract of sale								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract								15
II	Performance Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract								15
III	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –								15
IV	Bailment and Pledge Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.								15
V	Sale of Goods Act 1930: Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller								15
TOTAL								75	

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Course Outcome	
CO1	Explain the Objectives and significance of Mercantile law
CO2	Understand the clauses and exceptions of Indian Contract Act.
CO3	Explain concepts on performance, breach and discharge of contract.
CO4	Outline the contract of indemnity and guarantee
CO5	Explain the various provisions of Sale of Goods Act 1930
Textbooks	
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal& Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.
Reference Books	
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.cramerz.com www.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	2	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	15	10	10	10	10	10	10	10
AVERAGE	3	2	2.6	3	2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

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FIRST YEAR – SEMESTER – II

ELECTIVE– II: DIGITAL MARKETING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
148E2B	4				3	4	25	75	100
Learning Objectives									
LO1	To enhance the knowledge in Web Marketing								
LO2	To know the different kinds of Advertising								
LO3	To have an understanding of dos & don'ts of social media								
LO4	To understand the concepts of E-Mail marketing								
LO5	To familiarise the various types of Mobile Marketing								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Web Marketing and SEO The Significance of Web Marketing, Internal Measures for SEO, Link Building, Introduction to Web Marketing Tools								12
II	Display Network Advertising on Display Networks, Image Advertising, Mobile Advertising, Video Advertising, YouTube Advertising,								12
III	Social Media Advertising Creating Effective Content, Do and Dont's for Social Media, Analysing Target Audience								12
IV	E-Mail Marketing Creating E-mail Campaigns, Effective strategies for E-mail Marketing								12
V	Mobile Marketing - Key Mobile Marketing Concepts, Mobile Devices, SMS Strategy, Mobile Advertising, Mobile Apps.								12
	TOTAL								60
Course Outcomes									
CO1	Explain the significance of Web Marketing								
CO2	List out the different kinds of Advertising								
CO3	Demonstrate the dos & don'ts of social media								
CO4	State the effective strategies for E-mail Marketing								
CO5	Discuss the various types of Mobile Marketing								

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Textbooks	
1	Seema Gupta , Digital Marketing - MCGRaw Hill
2	Dr.ShaktiKundu, Digital Marketing 2021
Reference Books	
1	Dave Chaffey & Fiona EllisChadwick - Digital Marketing: Strategy, Implementation & Practice
2	Fundamentals of Digital Marketing – Pearson publications
3	Damian Ryan and Calvin Jones- Digital Marketing: Marketing Strategies for Engaging the Digital Generation
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.googleadservices.com/pagead/aclk?sa=L&ai=DChcSEwi8gOuZwYP8AhURqpYKHa_vGBLYYABALGgJ0bA&ohost=www.google.com&cid=CAASJORo87tyWgF2m2ZzrXtPfa4_keEBLPwetd6IQPzZUoZdXPnZzQ&sig=AOD64_1UyKNIEluTSNkUwJhuwdxdGohiGA&ctype=5&q=&ved=2ahUKEwjW3OSZwYP8AhVZE4gKHVgODCMQ9aACKAB6BAgFEDI&adurl=
2	https://books.google.com/books/about/Digital_Marketing_Strategy.html?id=DGqazgEACAAJ
3	https://www.youtube.com/watch?v=AkyTZnyI8uM

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	2	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	2	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	12	10	13	10	13	13	14	10	12
AVERAGE	3	2.4	2.4	2	2.6	2	2.6	2.6	2.8	2	2.4

3 – Strong, 2- Medium, 1- Low

**சென்னைப் பல்கலைக்கழகம்
University of Madras**

Part-IV

அடிப்படைத் தமிழ் - பாடத்திட்டம்

Basic Tamil - Syllabus

2 பருவங்கள் (இரண்டாம் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பருவம் - II (Semester - II)
அடிப்படைத் தமிழ் - II (Basic Tamil - II)

Course Code	Course Name	Category	L	T	P	S	Credit	Ins. Hours	Marks		
									CIA	External	Total
100S2A	அடிப்படைத் தமிழ் - II Basic Tamil - II	Supportive	2		-	-	2	2	25	75	100
Pre-requisite	தமிழ் எழுத்துகளை அறிந்திருத்தலோடு தொடக்க நிலையில் பேசவும் எழுதப் படிக்கவும் தெரிந்திருத்தல்.									SV 2023	
Learning Objectives - கற்றல் நோக்கங்கள்											
<ul style="list-style-type: none"> தமிழ்மொழியைத் தொடக்க நிலையில் பேசவும் பிறர் பேசுவதைப் புரிந்துகொள்ளவும் திறன் பெறுதல். தமிழைப் படிக்கவும் எழுதவும் கற்றுக்கொள்ளுதல். பிறமொழி மாணவர்களுக்குத் தமிழ்மொழி யின் சிறப்புகள் , கலை-பண்பாட்டை அறிமுகப்படுத்துதல். தமிழ் இலக்கிய இலக்கண வளங்களின் சிறப்புக ளை அறிதல் . அவற்றுள் சிலவற்றைச் சுவைத்துப் பார்த்தல். தமிழரின் தனித்தன்மைகளை உணரச் செய்தல். 											
Expected Course Outcomes - எதிர்பார்க்கப்படும் கற்றல் அடைவுகள்											
On the successful completion of the course, students will be able to											
இப் பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்											
CO 1	தமிழ்மொழியைப் பேசவும் பிறர் பேசுவதைப் புரிந்துகொள்ளவும் திறன் பெறுதல். தமிழைப் படிக்கவும் எழுதவும் கற்றுக்கொள்வர்.									K1,K2	
CO 2	கடிதம், விண்ணப்பம், நிகழ்ச்சிக் குறிப்புகள் எழுதுதல், தகவல் தொடர்புச் சாதனங்களில் தகவல் எழுதுதல் என அன்றாட வாழ்வில் தமிழ்ப் பயன்பாட்டைக் கற்றுக்கொள்வர்.									K1,K3,K4	
CO 3	தமிழின் இலக்கிய வளத்தோடு தமிழரின் அறக் கோட்பாடுகளையும் தமிழரின் வரலாற்று-பண்பாட்டுச் செழுமையையும் புரிந்துகொள்வர்.									K1,K2,K4	
CO 4	தமிழறிஞர்களையும் படைப்பாளிக ள், அரசியல் தலைவர்கள், சிறந்த ஆளுமைகளைப் பற்றி அறிந்துகொள்வர்.									K4,K5,K6	
CO 5	தமிழர் கலை , பண்பாடு, பழக்கவழங்கங்கள், விளையாட்டுகள், விழாக்கள், தமிழரின் தனித்த அடையாளங்கள், சிறப்புகள் ஆகியவற்றை அறிவதோடு, அவரவர் மண்ணுகுரிய கலைப் பண்பாட்டோடு ஒப்பிட்டுப் புரிந்துகொள்வர்.									K1,K4,K5, K6	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
Unit - I	சொல்லும் பொருளும்										
	<ol style="list-style-type: none"> பெயர்-வேற்றுமை, வினை-காலம், பெயரடை-வினையடை, எதிர்ச்சொற்கள் போன்றவறைக் கொண்டு சிறுசிறு தொடர்கள் பேசவைத்தல், எழுதவைத்தல். பெயர்ப் பலகை, செய்தித்தாள் போன்றவற்றை வாசிக்கவும் பொருள் கூறவும் பயிற்சியளித்தல். உரையாடல் (படங்களைப் பார்த்து, சொற்களைச் சொல்லவைத்தல்/பேசவைத்தல், கேள்விகளுக்குப் பதில் அளித்தல், தலைப்புகள் கொடுத்துப் பேசச் செய்தல். 										

Unit - II	அன்றாட வாழ்வில் தமிழ்ப் பயன்பாடு
	காலைக் கடமைகள், சமையல், உணவுகள், உடல்நலம், வீட்டுப் பொருள்கள், வணிகம், போக்குவரத்து, பயணம் தொடர்பான செயல்பாடுகள் போன்ற அன்றாட நடவடிக்கைகளில் தமிழ்மொழிப் பயன்பாடு.
Unit - III	தமிழ் இலக்கியங்கள் அறிமுகம்
	1. தமிழ் இலக்கியங்கள் அறிமுகம் - இலக்கிய இலக்கண வளங்களின் சிறப்புகள். 2. திருக்குறள், ஆத்திசூடி, சங்க இலக்கியம், திரைப் பாடல்கள், நாட்டுப்புறப் பாடல்கள் போன்றவற்றில் சுவைமிகுந்த பாடல்களை வாசிக்கவைத்தல் பொருளுணர்த்துதல், கற்றவற்றை எழுதச்செய்தல்.
Unit - IV	தமிழ்ப் படைப்பாளர்கள், அறிஞர்கள், ஆளுமைகள், தலைவர்கள்
	1. இலக்கிய-இலக்கணப் படைப்பாளர்கள் (தொல்காப்பியர், திருவள்ளுவர், ஓவையார், கம்பர், பாரதி, பாரதிதாசன், ஜெயகாந்தன், கண்ணதாசன், வைரமுத்து போன்றோர்). 2. அரசியல் தலைவர்கள் (காமராசர், பெரியார், அண்ணா, எம்.ஜி.ஆர். போன்றோர்). 3. திரைப் பிரபலங்கள் (சிவாஜி கணேசன், ரஜினிகாந்த், கமலஹாசன், பாலச்சந்தர், இளையராஜா, சி.பா. பாலசுப்பிரமணியம் போன்றோர்). 4. ஆளுமைகள் (வ.உ. சிதம்பரனார், பாவாணர், அப்துல் கலாம், போன்றோர்). மேற்குறித்தோரை அறிமுகப்படுத்துதல். மாணவர்களைப் பேசவைத்தல் /எழுதவைத்தல்.
Unit - V	தமிழர் கலை, பண்பாடு, பழக்க வழங்கல்கள், விளையாட்டுகள், விழாக்கள்
	1. தமிழரின் தனித்த அடையாளங்களும் சிறப்புகளும். 2. கலைகள் (கட்டடம், சிற்பம், ஓவியம், புழங்குபொருள்கள்). 3. நுண்கலைகள் (சிலம்பம், பட்டிமன்றம், வில்லுப்பாட்டு, ஆட்டம், கூத்து போன்றன). 4. விளையாட்டுகள் (குழந்தைகள், சிறுவர், இளைஞர், ஆண்கள், பெண்கள்). 5. விழாக்கள் (குடும்ப விழாக்கள், கோயில் சார்ந்த விழாக்கள், கிராமிய விழாக்கள்). 6. சுற்றுலாத் தலங்கள் / வரலாற்றுச் சிறப்புமிக்க இடங்கள். 7. உணவு, உடை, மருத்துவம் இன்னபிற. மேற்குறித்தவற்றை அறிமுகப்படுத்துதல். மாணவர்களைப் பேசவைத்தல் /எழுதவைத்தல்.
Text book (s)	
•	அடிப்படைத் தமிழ்-2 (Basic Tamil-II)
Reference Books / Websites	
•	தமிழில் நாமும் தவறில்லாமல் எழுதலாம் - பொற்கோ, பாரி நிலையம், சென்னை, 2003.
•	www.tamilvu.org/ta/content/சான்றிதழ்
•	www.thamizham.net/kal/ttenglish/cards32-u8.htm
•	www.thamizham.net/kal/ttenglish/index-u8.htm
•	www.ilearntamil.com
•	www.wikihow.com/Learn-Tamil
•	www.ilovelanguages.org/tamil.php
•	www.ling-app.com/learn-tamil
•	www.ilearntamilnow.com
•	www.17-minute-languages.com/en/learn-tamil
•	www.hindustanitongue.com/learn-tamil

•	www.duolingo.com/course/ta/en/Learn-Tamil
•	www.mylanguages.org/learn_tamil.php
•	www.learn101.org/tamil.php
•	www.goethe-verlag.com/book2/EN/ENTA/ENTA002.HTM
•	www.karky.in/payilcourses/index.html
•	www.tamilvu.org/ta/பயணியர்-தமிழ்
•	www.languagetrainers.com/blog/tamil-words/
•	www.thamizham.net/kal/tamil.htm
•	www.worldtamilacademy.com
•	www.outsourcingtranslation.com/resources/phrases/tamil-sentences.php
•	www.ling-app.com/ta/basic-words-in-tamil/
•	www.thirutamil.com/article/20-easy-thirukkural-in-tamil/
•	www.chennaiLibrary.com/avvai/kondraivendan.html
•	www.tamilvu.org/ta/content/புதிய-பாடத்திட்டம்-2022
•	www.tamilvu.org/ta/content/மின்-கற்றலுக்கான-இணையத்தளம்
•	www.ling-app.com/ta/tamil-culture
•	www.caleidoscope.in/art-culture/tamil-nadu-culture-3

Apps

•	www.kaniyantamil.com/best-mobile-apps-tamil-learning/
•	Tamil 101 - Learn to Write
•	https://payil.app/tva/ta/
•	https://tamil-101.en.aptoide.com/app
•	Ling - Learn Tamil Language
•	Tamil by Nemo
•	Learn Tamil Quickly

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2
CLO 1	3	2	3	2	2	3	2	2	2	2	3	3
CLO 2	2	2	2	3	3	2	2	3	3	2	2	2
CLO 3	3	3	3	2	2	3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3	2	2	2	2	3	2
CLO 5	2	2	3	3	2	2	3	3	2	3	3	2

Strong - 3, Medium - 2, Low - 1

**சென்னைப் பல்கலைக்கழகம்
University of Madras**

Part-IV

வளர்நிலைத் தமிழ் - பாடத்திட்டம்

Advanced Tamil - Syllabus

2 பருவங்கள் (இரண்டாம் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பருவம் - 2 (Semester - 2)
வளர்நிலைத் தமிழ் - II (Advanced Tamil - II)

Course Code	Course Name	Category	L	T	P	S	Credit	Ins. Hours	Marks		
									CIA	External	Total
100S2B	வளர்நிலைத் தமிழ் - II Advanced Tamil - II	Supportive	2	-	-	-	2	2	25	75	100
Pre-requisite	பத்தாம் வகுப்புவரை தமிழை மொழிப்பாடமாகப் படித்திருக்க வேண்டும்.									SV 2023	
Learning Objectives - கற்றல் நோக்கங்கள்											
<ul style="list-style-type: none"> பண்டைத் தமிழ் இலக்கியங்கள் , அவற்றின் சிறப்புகள் மற்றும் பொருண்மைகள் ஆகியன குறித்து அறியச்செய்தல். காப்பிய இலக்கியங்கள் , பக்தி இலக்கியங்கள் ஆகியவற்றில் காணலாகும் கருத்துக் கருவூலங்களை நுகரச் செய்தல். உரைநடை இலக்கியத்துள் , கட்டுரை, இலக்கியம் குறித்த அறிமுகத்தை மாணவர்களுக்கு ஏற்படுத்துதல். பாடத்தின்வழி, பல்வகை இலக்கியங்கள் தோன்றுவதற்கான காரணங்கள் மற்றும் மாற்றம் பெறுவதற்கான காரணங்களை அறியச் செய்தல். இருவேறு மொழிகளின் இயல்புகளை உணர் த்தி, மொழிபெயர்க்கும் திறனையும் அலுவலகக் கடிதம் எழுதும் பயிற்சியையும் பெறச் செய்தல். 											
Expected Course Outcomes - எதிர்பார்க்கப்படும் கற்றல் அடைவுகள்											
On the successful completion of the course, students will be able to											
இப் பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்.											
CO 1	உரைநடை இலக்கியத்தின் பெருமைகளை உணர்ந்து , அதனை அன்றாட வாழ்வில் பயன்படுத்தும் திறன் பெறுவர்.									K2,K3	
CO 2	பண்டைத் தமிழ் இலக்கியங்கள் காட்டும் சமூக , பண்பாட்டு, வாழ்வியல் முறைகளை அறிந்துகொள்வர்.									K1,K3,K4	
CO 3	காப்பியக் கட்டமைப்புகளை இன்றைய புதினம் , திரைப்படங்கள் ஆகியவற்றுடன் ஒப்பிட்டுக் காணும் அறிவைப் பெறுவர்.									K1,K3,K4	
CO 4	தமிழ் இலக்கிய மரபினையும் மாற்றங்களையும் ஆய்ந்து உணரும் ஆற்றல் பெறுவர்.									K1,K4,K5, K6	
CO 5	மொழிபெயர்ப்புத் திறன் பெறுவதோடு, அன்றாட வாழ்வின் தேவைகளான பல்வகை அலுவலகக் கடிதங்கள் எழுதும் திறன் பெறுவர்.									K4,K5,K6	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
Unit - I	பக்தி இலக்கியமும் சிற்றிலக்கியமும்										
	<ol style="list-style-type: none"> “மண்ணில் நல்லவண்ணம் வாழலாம்” - திருஞான சம்பந்தர் திருவேங்கடமலையில் பிறத்தல் என்னும் தலைப்பில் குலசேகர ஆழ்வார் பாடியுள்ள பாடல்களில் ஏதேனும் ஒன்று. முக்கூடற்பள்ளு இலக்கியத்தில் மூத்த பள்ளி தன் நாட்டுவளம் குறித்துப் பாடியுள்ள பாடல்களில் ஏதேனும் ஒன்று. 										
Unit - II	சங்க இலக்கியம், அற இலக்கியம், காப்பியம்										
	<ol style="list-style-type: none"> “நாடா கொன்றோ காடா கொன்றோ” - ஓவையார். “யாதும் ஊரே” - கணியன் பூங்குன்றனார் - புறநானூறு “நிலத்தினும் பெரிதே”, “வேம்பின் பைங்காய்” - குறுந்தொகை. திருக்குறள் - 'பொருள்செயல் வகை' அதிகாரம் 										

	உ) சிலப்பதிகாரம் - வஞ்சிக் காண்டம் - காட்சிக் காதை. ஊ) குண்டலகேசி - “பாளையாம் தன்மை செத்தும்” எனத் தொடங்கும் பாடல்.											
Unit - III	தமிழ் உரைநடை											
	தமிழ் உரைநடைச் சிறப்பையும் தேவையையும் மாணவர்கள் உணரும் வகையில் ஒரு சிறுகதை, ஓர் ஓரங்க நாடகம், ஓர் எளிய கட்டுரைத் தொகுப்பு இவற்றை அறிமுகம் செய்க.											
Unit - IV	தமிழர் பண்பாட்டு வரலாறு											
	தமிழர் பண்பாடு, கலைகள் (நிகழ்த்து கலை, ஓவியம், கட்டடக் கலை போன்றவற்றை அறிமுகம் செய்க.											
Unit - V	மொழிப் பயிற்சி											
	1. மயங்கொலிப் பிழை, குறில்-நெடில், சொற்பிழை, சந்திப்பிழை, தொடர்பு பிழைகளை நீக்கி எழுதப் பயிற்சியளித்தல். 2. கலைச்சொல்லாக்கம் 3. மொழிபெயர்ப்பு - தமிழ்-ஆங்கிலம், ஆங்கிலம்-தமிழ் பகுதிகளை மொழிபெயர்ப்பு செய்யப் பயிற்சியளித்தல். 4. வேலைவேண்டி விண்ணப்பம் எழுதுதல். 5. அலுவலகக் கடிதம். 6. போட்டித் தேர்வுகளுக்குரிய கண்ணோட்டத்தில் மொழி, இலக்கிய வரலாற்றினைக் கற்பித்தல்.											
Text book (s)												
•												
Reference Books / Websites												
•												
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2
CLO 1	3	2	3	2	2	3	2	2	2	2	3	3
CLO 2	2	2	2	3	3	2	2	3	3	2	2	2
CLO 3	3	3	3	2	2	3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3	2	2	2	2	3	2
CLO 5	2	2	3	3	2	2	3	3	2	3	3	2
Strong - 3, Medium - 2, Low - 1												

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN MARKETING MANAGEMENT
SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – II
SEC – 3 RETAIL MANAGEMENT

(Common to BCom-AF & BM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
148S2B	2				2	2	25	75	100
Unit	Contents								No. of Hours
I	Overview of Retail Introduction to Retail (Barter System to Trading) - Contribution to GDP - Career Opportunities in Retail - Retail & Entrepreneurship - Retail Formats - SMART Goals								6
II	Retail Marketing Basic Retail Marketing Concepts - Fundamentals of Pricing - Promotion - Omni Channel Retail Marketing & Distribution - Inventory management								6
III	Retail Store Operations Store Layout & Design - Visual Merchandising - Point of sale – Customer Handling - Basics in Retail Logistics & Supply Chain Management								6
IV	Customer Value Management Retail Communication - Personality Grooming - Sales Management - Cross Selling & Up-selling - Customer experience and feedback management - WOW factor in Retail Business - Health and Safety at Workplace - Retail KPI - Team Work & Leadership Skills - Ethics in Retail								6
V	Latest Trend in Retail Business Latest technological developments in retail Sector - Social Media Marketing - Basic Retail Analytics								6
Total								30	
Reference Books									
1	Retailing Management, Gibson C Vedamani , Jaico Publishing House								
2	Retail Management,; Suja Nair, Publisher: Himalaya Publishing House								
3	Retailing Management,; Michael Levy, Barton A Weitz and Ajay Pandit, Tata McGraw Hill Publishing								
4	The Art of Retailing, A J Lamba, Tata McGraw Hill Publishing								
Web Links									
https://www.managementstudyguide.com/retail-management.htm https://www.open.edu/openlearn/money-business/business-strategy-studies/retail-marketing/content-section---references https://www.tutorialspoint.com/retail_management/retail_management_useful_resources.htm https://ebooks.lpude.in/management/mba/term_3/DMGT550_RETAIL_MANAGEMENT.pdf									

UNIVERSITY OF MADRAS
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SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – II

SEC – 2 ACCOUNTING USING EXCEL – PRACTICAL

(Common to BCom-Gen., & BM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
148S2A			2		2	2	40	60	100
Unit	Contents							No. of Hours	
I	Using Financial Functions (Part 1) ACCRINT function - Returns the accrued interest for a security that pays periodic interest ACCRINTM function - Returns the accrued interest for a security that pays interest at maturity AMORDEGRC function - Returns the depreciation for each accounting period by using a depreciation coefficient AMORLINC function - Returns the depreciation for each accounting period COUPDAYBS function - Returns the number of days from the beginning of the coupon period to the settlement date COUPDAYS function - Returns the number of days in the coupon period that contains the settlement date COUPDAYSNC function - Returns the number of days from the settlement date to the next coupon date COUPNCD function - Returns the next coupon date after the settlement date COUPNUM function - Returns the number of coupons payable between the settlement date and maturity date COUPPCD function - Returns the previous coupon date before the settlement date CUMIPMT function - Returns the cumulative interest paid between two periods CUMPRINC function - Returns the cumulative principal paid on a loan between two periods							6	

UNIVERSITY OF MADRAS

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II	<p>Using Financial Functions (Part 2)</p> <p>DB function - Returns the depreciation of an asset for a specified period by using the fixed-declining balance method</p> <p>DDB function - Returns the depreciation of an asset for a specified period by using the double-declining balance method or some other method that you specify</p> <p>DISC function - Returns the discount rate for a security</p> <p>DOLLARDE function - Converts a dollar price, expressed as a fraction, into a dollar price, expressed as a decimal number</p> <p>DOLLARFR function - Converts a dollar price, expressed as a decimal number, into a dollar price, expressed as a fraction</p> <p>DURATION function - Returns the annual duration of a security with periodic interest payments</p> <p>EFFECT function - Returns the effective annual interest rate</p> <p>FV function - Returns the future value of an investment</p> <p>FVSCHEDULE function - Returns the future value of an initial principal after applying a series of compound interest rates</p>	6
III	<p>Using Financial Functions (Part 3)</p> <p>INTRATE function - Returns the interest rate for a fully invested security</p> <p>IPMT function - Returns the interest payment for an investment for a given period</p> <p>IRR function - Returns the internal rate of return for a series of cash flows</p> <p>ISPMT function - Calculates the interest paid during a specific period of an investment</p> <p>MDURATION function - Returns the Macauley modified duration for a security with an assumed par value of \$100</p> <p>MIRR function - Returns the internal rate of return where positive and negative cash flows are financed at different rates</p> <p>NOMINAL function - Returns the annual nominal interest rate</p> <p>NPER function - Returns the number of periods for an investment</p> <p>NPV function - Returns the net present value of an investment based on a series of periodic cash flows and a discount rate</p> <p>ODDFPRICE function - Returns the price per \$100 face value of a security with an odd first period</p> <p>ODDFYIELD function - Returns the yield of a security with an odd first period</p> <p>ODDLPRICE function - Returns the price per \$100 face value of a security with an odd last period</p> <p>ODDLYIELD function - Returns the yield of a security with an odd last period</p>	6

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IV	<p>Using Financial Functions (Part 4) PDURATION function (Excel 2013) - Returns the number of periods required by an investment to reach a specified value PMT function - Returns the periodic payment for an annuity PPMT function - Returns the payment on the principal for an investment for a given period PRICE function - Returns the price per \$100 face value of a security that pays periodic interest PRICEDISC function - Returns the price per \$100 face value of a discounted security PRICEMAT function - Returns the price per \$100 face value of a security that pays interest at maturity PV function - Returns the present value of an investment RATE function - Returns the interest rate per period of an annuity RECEIVED function - Returns the amount received at maturity for a fully invested security RRI function (Excel 2013) - Returns an equivalent interest rate for the growth of an investment</p>	6
V	<p>Using Financial Functions (Part 5) SLN function - Returns the straight-line depreciation of an asset for one period SYD function - Returns the sum-of-years' digits depreciation of an asset for a specified period TBILLEQ function - Returns the bond-equivalent yield for a Treasury bill TBILLPRICE function - Returns the price per \$100 face value for a Treasury bill TBILLYIELD function - Returns the yield for a Treasury bill VDB function - Returns the depreciation of an asset for a specified or partial period by using a declining balance method XIRR function - Returns the internal rate of return for a schedule of cash flows that is not necessarily periodic XNPV function - Returns the net present value for a schedule of cash flows that is not necessarily periodic YIELD function - Returns the yield on a security that pays periodic interest YIELDDISC function - Returns the annual yield for a discounted security; for example, a Treasury bill YIELDMAT function - Returns the annual yield of a security that pays interest at maturity</p>	6
	Total	30
Reference Books		

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SYLLABUS WITH EFFECT FROM 2023-2024

1	Conrad Carlberg(2011), "Excel for Accountants", Second Edition, CPA911 PUBLISHING.
2	George J. Wright(2023),"EXCEL 2023: The Beginners Guide to Master".
3	L. Murphy Smith, Lawrence C. Smith, and Katherine T. Smith. 2002. "Microsoft Excel for Accounting: Managerial and Cost (1st. ed.)". Prentice Hall Professional Technical Reference.
Web Links	
1. https://www.youtube.com/watch?v=kNaxTNSAtLk 2. https://www.youtube.com/watch?v=RsDFonVtKGM	
Tutorials :	
1. https://www.computertutoring.co.uk/excel-tutorials/accounts-excel/ 2. Udemy : https://www.udemy.com/course/financial-accounting-in-excel-new-business/	

SECOND YEAR

CORPORATE ACCOUNTING

YEAR: II / SEMESTER: III

COURSE OBJECTIVES

1. To make the students familiarize 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 organizations rather than smaller organizations 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 - Preparation of Profit & Loss account and Balance sheet-Manual 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.

COURSE 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 under writing of shares and debentures help them to understand how the corporate

companies arrange for capital from various sources.

4. The students prepare final accounts of Joint stock Companies and to learn the various methods of valuation of shares / goodwill.

5. The students gain knowledge about Accounting for Insurance Companies

REFERENCE BOOKS

1. Raj Kumar Sah-Concepts Building Approach to Corporate Accounting – Cengage ,New Delhi.
2. Gupta ,R.L & Radha swamy .M ,Advanced Accounts ,Sulthan Chand ,New Delhi.

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	M	S	M
CO5	S	M	S	M	S

Key: S-Strong, M-Medium/Moderate, L-Low

BUSINESS LAW

YEAR: II/SEMESTER - II

COURSE OBJECTIVES

- 1.To highlight the Provisions of Law governing the General Contract and Special Contract.
2. To enable the students to understand the Legal Remedies available in the Law to the Business and other People.
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.

COURSE 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

RECOMMENDED TEXT:

1. Dr. Rajni Jagota–Business Laws–CENGAGE ,New Delhi.

MAPPING-COURSE OUTCOMES 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

YEAR: II/SEMESTER: III

COURSE OBJECTIVES

1. To know the concepts of banking and its regulations.
2. To understand the concept of Cooperative banks and important banking committees.
3. To understand the E banking concept and its services.
4. To gain knowledge on various types of bank accounts and its features.
5. To understand the negotiable instrument act and laws relating to cheques.

SYLLABUS

BANKING THEORY LAW & PRACTICE

UNIT-I: Introduction to Banking History of Banking- Components of Indian banking –Indian Banking System- Phases of development-Banking structure in India- Payment banks and small banks-Commercial Banking Definition –Classification of banks. Banking System-Universal Banking-Commercial Banking Functions-Role of Banks in Economic Development. Central Banking-Definition –Need Principles- Central Banking Vs Commercial Banking-Functions of Central bank.

UNIT-II: RBI Establishment-objective-Legal framework-Functions-SBI-Origin and History-Establishment Indian subsidiaries-Foreign subsidiaries-Non-Banking-Subsidiaries-Personal banking International banking-Trade Financing-Correspondent banking Co-operative banks-Meaning and definition-Features-Co-operative banks vs Commercial banks-Structure.-NBFC-Role of NBFCRBI Regulations-Financial sector reforms- Sukhmoy committee 1985-Narasimham committee I and II -Prudential norms : capital adequacy norms-classification of assets and provisioning.

UNIT-III: E-Banking Meaning-Services-e-banking and Financial services-Initiatives-Opportunities-Internet banking Meaning-Internet banking Vs Traditional banking-Services-Drawbacks-Frauds in Internet banking. Mobile banking–Anywhere Banking-Any Time Banking-Electronic Mobile Wallets. ATM Evolution-Concept-Features-Types-.Electronic money-Meaning-Categories-Merits of e-money Electronic Funds Transfer (EFT)system - Meaning-Steps–Benefits-Monetary policies-final sector reforms-sakmoy chakrevarthy committee1985-Narasiman Committee I & II prudential norms capital adequacy norms- classification of assets & provisionary meaning Structure of Interest rates (short and long term)-impacts on saving and borrowings.

UNIT IV: Bank Account Opening – Types of Accounts-FDR-Steps in opening Account-Savings Current Account- ‘Donatio Mortis Causa’ - Passbook-Bank Customer Relationship-Special Types of currents-KYC norms. Bank Lending–Lending Sources-Bank Lending Principles-Form of lending-Loan evaluation process-securities of lending-Factors influencing bank lending – Negotiable Instruments–Meaning–Characteristics-Types. Crossing–Definition –Objectives- Crossing and negotiability-Consequences of Crossing.

UNIT-V: Endorsement Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative –Negotiation bank-effect of endorsement-Rules regarding endorsement. Paying banker-Banker’s duty- Dishonoring of Cheques-Discharge of paying banks Payments of a crossed cheque payment. Collecting bankers-Statutory protection under section 85-Refusal of cheques Payment. Collecting Banker-Statutory protection under section 131- Collecting bankers’ duty –RBI instruction –Paying Banker Vs Collecting Banker-Customer Grievances-Grievance redressal–Banking Ombudsman.

COURSE OUTCOMES

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

REFERENCE BOOKS:

1. Michael W. Brandi–Money, Banking, Financial Markets and Institutions–Cengage, New Delhi
2. Gurusamy. S, Banking Theory : Law and Practice, Vijay Nicole Publication,2015,Chennai

MAPPING COURSE OUTCOME WITH PROGRAMME OUTCOMES

CO/POs	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

Key: S- Strong; M-Medium; L-Low

ADVERTISING AND SALES MANAGEMENT

YEAR: II/SEMESTER: III

COURSE OBJECTIVES

1. To understand the basic concepts of advertisements & the way these advertisements are created.
2. To acquire knowledge about the type of media used and planning/ scheduling of media, budgeting.
3. To learn about Operation of advertising Agencies.
4. To learn about Planning, Budgeting and Implementing and Controlling Campaigns.
5. To understand the ethics to be practiced in Social Relevance.

SYLLABUS

UNIT- I: Advertising, Objectives, Task and Process Market Segmentation and Target Audience -Message and Copy Development.

UNIT-II: Mass Media Selection, Planning and Scheduling- We Advertising -Integrated Programme and Budget Planning- Implementing the Programme-Coordination and Control.

UNIT-III: Advertising Agencies Advertising Agencies- Organization and Operation.

UNIT-IV: Sales Promotion-Sales Promotion Why and When Sales Promotion Activities, Consumer and Sales Channel Oriented - Planning, Budgeting and Implementing and Controlling Campaigns.

UNIT-V: Control & Measurement of Effectiveness-Ethics , Economics and Social Relevance.

COURSE OUTCOMES

1. The students will understand the uses of advertising and make decisions regarding the most feasible advertising appeal.
2. The students will identify customer-oriented promotion techniques, the sales-oriented promotion techniques and appropriate selection of media.
3. Participate in the development of creative solutions to address advertising and communications challenges in operation
4. Contribute in evaluating the effectiveness of advertising and marketing communication initiatives
5. The students can creatively write a content for an advertisement. Seek jobs in marketing, sales, public relations departments in corporate, private and public sector organizations;

advertising agencies, newspaper and media houses; production houses and event management organizations.

REFERENCE BOOKS

1. Batra, Myers and Baker, Advertising Management, Prentice Hall of India,2002.
2. Belch, Advertising and Promotion ,Tata Mc Graw Hill , Rodric White ,Advertising Mc Graw Hill.

MAPPING-COURSE OBJECTIVES WITH PROGRAMME OUTCOME

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	S	M	M	M
CO3	S	S	S	S	M
CO4	S	M	M	S	S
CO5	S	M	M	S	S

Key: S-Strong, M-Medium/Moderate, L-Low

ALLIED: BUSINESS STATISTICS

YEAR: II/SEMESTER: III

COURSE OBJECTIVES

1. To develop the student's 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 student's ability to deal with quantitative issues in business.

SYLLABUS

UNIT-I Introduction

Meaning and Definition of Statistics- Collection and Tabulation of Statistical Data- Presentation of Statistical Data-Graphs and Diagrams

UNIT-II Measures of Central Tendency and Measures of Variation

Measures of Central Tendency- Arithmetic Mean, Median, Mode, Harmonic Mean and Geometric Mean. Measures of Variation- Standard Deviation-Mean Deviation-Quartile Deviation-Skewness and Kurtosis -Lorenz Curve

UNIT-III Correlation and Regression Analysis

Simple Correlation-Scatter Diagram- Karl Pearson's Correlation- Spearman's Rank Correlation-Regression-Meaning-Linear Regression.

UNIT-IV Time Series

Analysis of Time Series-Causes of Variation in Time Series Data -Components of Time Series-Additive and Multiplicative Models- Determination of Trend by Semi Average, Moving Average and Least Square (Linear Second Degree And Exponential) Methods- Computation of Seasonal Indices By Simple Average, Ratio to Moving Average, Ratio to Trend and Link Relative Methods

UNIT-V Index Numbers

Meaning and Types of Index Numbers-Problems in Construction of Index Numbers- Methods of Construction of Price and Quantity Indices- Test of Adequacy- Errors in Index Numbers- Chain Base Index Numbers- Base Shifting -Splicing -Deflation -Customer Price Index and Its Uses-Statistical Quality Control.

COURSE OUTCOMES

1. Enabling the Students to know the methods of presenting the data graphically
2. Making the Students acquire the knowledge of various Statistical tools
3. Making the Students understanding the various future prediction techniques and draw inferences in business
4. Developing a comparison knowledge to apply the apt tool to study the business behaviours
5. Enlightening the students with basics of Statistical Analysis of collected data.

REFERENCE BOOKS

1. Business Statistics –P.R. Vittal – Margham Publications
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

MAPPING-COURSE OUTCOME WITH PROGRAMME OUTCOME

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	S
CO2	M	S	S	S	M
CO3	S	S	S	M	M
CO4	M	S	S	S	S
CO5	S	S	M	M	S

Key: S-Strong, M-Medium/Moderate, L-Low

PRODUCT MANAGEMENT

YEAR: II/SEMESTER: IV

COURSE OBJECTIVES

1. To enable the students to learn the Techniques of Products 'Mechanism.
2. To expose the students to learn the Product lifecycle.
3. To understand Opportunity Identification of new product development.
4. To Know about Pricing & Branding Differentiation with the help of Marketing Research
5. To impart students about the New Challenges faced by Marketers in India.

SYLLABUS

UNIT I: Introduction What is Product? - Classification of Product - Relationship of Product and Market – Product Decisions- Product - Product mix - Approaches BCG, GE etc. for Product Decisions.

UNIT II: Product Management of Existing Products-Product life cycle-Positioning-Product Modification Product Development.

UNIT III: New Product Management New Product Management-Innovation-Creating Value Opportunity Identification –New Product Introduction Process.

UNIT IV: Pricing & Branding Differentiation-Branding-Packaging-Pricing-Advertising-Distribution–Marketing Research.

UNIT V: Product Marketing Analysis Product Market Analysis of Different Products-FMCG-Consumer Durables –Credit Cards -New Challenges for Marketers in India.

COURSE OUTCOMES

1. Students obtain deep understanding of product management and product development process from market research.
2. Students learn about product lifecycle management and portfolio planning
3. The students can critically analyze the pricing policy and branding procedure, describe how businesses use buyer personas to better understand the target customer
4. Student identifies the customer needs, competitive position and build products with sustainable competitive advantage.
5. The students will be aware of the recent changes in the field of marketing.

REFERENCE BOOKS

1. William L. Moore and Edgar A. Pessemer ,Product Planning and Management ,Mc Graw Hill
2. KarlT. Ulrich and Steven D. Eppinger, Product Design and Development, McGraw Hill
3. Anandan C, Prasanna Mohan and Raj M, Product Management , Vijay Nicole Imprints Pvt .Ltd. Chennai

MAPPING-COURSE OBJECTIVES WITH PROGRAMME OUTCOME

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	S	M	M	M
CO3	S	S	S	S	M
CO4	S	S	M	S	S
CO5	S	S	M	S	S

Key: S-Strong, M-Medium/Moderate, L-Low

COMPANY LAW

YEAR : II /SEMESTER: IV

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-Flying–Dematerialization.

UNIT II: Share Capital and Debentures Meaning of Shares – Kinds of Shares- Voting rights – Issue of Shares at a Premium and Discount – Partly paid shares- Bonus Shares- Rights shares – Sweat Equity Shares . Debentures–Meaning–Types.

UNIT III- Managerial Personnel Directors – Women Directors – Independent Directors- director Identification Number-Other Key Managerial Personnel-Related Party Transactions.

UNIT IV- Meetings and Resolutions Meeting - Statutory Meeting – Annual general meeting – Extraordinary general Meeting - Notice of meeting- Quorum- Proxy- Board of Directors Meeting-committee- Types of Committees- 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.

TEXTBOOK:

1. Reena Chadha , Sumant Chadha–Company Law–Cengage, New Delhi
2. Company Law – Avtar Singh
3. Company Law N.D. Kapoor

MAPPING-COURSE OBJECTIVES WITH PROGRAMME OUTCOME

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	M
CO2	M	S	M	M	M
CO3	M	M	S	M	M
CO4	M	M	M	S	M
CO5	M	M	M	M	S

Key: S-Strong, M-Medium/Moderate, L-Low

DIGITAL MARKETING

YEAR: II/SEMESTER: IV

COURSE OBJECTIVES

1. To impart students the significance of Digital Marketing as a core driver of overall Marketing Strategy.
2. To impart the knowledge on tools and Techniques for Digital Marketing recent trends.
3. To enable the students in analyzing the consumer data to make informed digital marketing decisions.
4. To update with the social media techniques.
5. To explain about the key strategy and planning concepts of digital tools.

SYLLABUS

DIGITAL MARKETING

UNIT I: Introduction to Digital Marketing: Introduction to Digital Marketing – Key Concepts – Traditional v/s Digital Marketing – Characteristics of Digital Marketing – Opportunity of Digital Marketing–Implications of Digital Marketing

UNIT II: Website and Search Engine Optimization (SEO): Website Development Fundamentals –Key SEO Concepts - Mechanics of Search – The SEO Process – SEO Site Map – SEO Google Search – Customer Insights – Meta Tags – Keyword Research and Selection – Search Marketing Basics (Pay Per Click Concepts)

UNIT III: Email Marketing and Digital Display Campaign: Key Email Marketing Concepts – Campaign Process – Online Data Capture – Using Survey Tools (Survey Monkey) – Email Structure - User Behaviour and Characteristics – Key Terms and Metrics – Key Digital Display Concepts – Benefits of Digital Display – Running Effective Ads – Ad formats – Campaign Objectives and Budget–Tracking the campaign–Review and Analysis

UNITIV: Social Media Marketing: Key Concepts of Social Media Marketing–Social Media Goals – Facebook Features – Twitter Features – YouTube Set Up – YouTube Channels – YouTube Features – Blogging – Google Analytics – Content Planning – Scheduling –Other Tools (Instagram\LinkedIn\Pinterest)–Review and Analysis

UNIT V: Analytics, Strategy and Planning: Key Strategy and Planning Concepts – Information Gathering – Target Audience – Setting Objectives – Selection of Tools – Setting the Budget – Action Plan–Measurement and Iteration–Traffic Sources–Events–Reporting – Dashboard

COURSE OUTCOMES

1. Students learn the core concept of digital marketing and its role in businesses.
2. Students can gain knowledge of social media platforms such as Twitter, Facebook and Instagram.
3. Students will be able to identify digital marketing issues and offer solutions based on vital examination of digital marketing information.
4. It helps to keep an up-to-date latest media technique, and stay in touch with customer needs.
5. To gain knowledge about the Increase Size of Social Communities and Accurately Target Audiences.

RECOMMENDED TEXTS:

1. e-Marketing–Chandrasekaran Nair, Vijay Nicole Imprints
2. Fundamentals of Digital Marketing–Puneet Singh Bhatia ,Pearson
3. Digital Marketing: From Fundamentals to Future–SwaminathanTN+1– Cengage Learning
4. Digital Marketing: Seema Gupta–McGraw Hill Education

MAPPING-COURSE OBJECTIVES WITH PROGRAMME OUTCOME

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	S	M	M	S
CO3	S	S	S	S	S
CO4	S	M	M	S	S
CO5	S	M	M	S	S

Key: S-Strong, M-Medium/Moderate, L-Low

CUSTOMER RELATIONSHIP MANAGEMENT

YEAR:II /SEMESTER:IV

COURSE OBJECTIVES

1. To understand the concepts of Customer Relationship Management.
2. To acquire knowledge regarding the concept of e-CRM and e-CRM technologies. To enable the students knowing about the recent trends in CRM.
3. To enable the students in understanding the technological and human issues relating to implementation of Customer Relationship Management in the organizations.
4. To understand and describe a customer relationship management application.
5. To analyze the CRM software packages.

SYLLABUS

CUSTOMER RELATIONSHIP MANAGEMENT

UNIT I:-Understanding customers : Customer information Database –Customer Profile Analysis – Customer perception- Expectation analysis – Customer Behaviour in relationship perspectives; individual and group customers – Customer life time value – Selection of Profitable customer segments

UNIT II:- CRM structures : Elements of CRM–CRM Process–Strategies for Customer acquisition – Retention and Prevention of defection – Models of CRM – CRM road map for business applications.

UNIT III:-CRM Planning and Implementation : Strategic CRM planning process–Implementation issues – CRM Tools- Analytical CRM – Operational CRM – Call centre management – Role of CRM Managers – CRM Implementation Road Map- Developing a Relationship Orientation – Customer-centric Marketing Processes–Customer retention plans

UNIT IV:- Service quality: Concept of Quality – Meaning and Definition of Service Quality - Factors influencing customer expectations and perceptions–Types of Service Quality–Service

Quality Dimensions–Service Quality Gaps–Measuring Service Quality–Service Quality measurement Scales.

UNITV:-Trends in CRM: CRM Solutions–Data Warehousing–Data mining for CRM–CRM software packages–The Technological Revolution: Relationship Management–Changing Corporate Cultures.

COURSE OUTCOMES:

1. Students will understand the customer expectations, perceptions and the importance of maintaining good customer relationship.
2. Students will gain knowledge on service quality dimensions and measurement scales.
3. Students will learn the basics of analytical Customer relationship management.
4. Students will understand the basics of operational Customer relationship and service management. Students can gain knowledge on Data Warehousing, Data Mining and CRM software packages

REFERENCE BOOKS

1. Alok Kumaretal ,(2015),Customer Relationship Management: Concepts and Applications , Biztantra
2. Jim Catheart,(2016),The Eight Competencies of Relationship selling, Macmillan India
3. Peeru H Mohamed and A Sahadevan, (2017),Customer Relationship Management, Vikas Publishing

MAPPING-COURSE OBJECTIVES WITH PROGRAMME OUTCOME

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	S	M	M	M
CO3	S	S	S	S	M
CO4	s	M	M	S	S
CO5	s	M	M	S	S

Key: S-Strong, M-Medium/Moderate, L-Low

ALLIED: ELEMENTS OF OPERATIONS RESEARCH

YEAR: II/ SEMESTER: IV

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

UNITI:

Introduction Operations Research-Meaning-Definition-Origin and History-Characteristic Features –Need-Scope–Steps-Techniques-Application-Limitations.

UNITII:

Linear Programming Problem Lpp Meaning-Requirements-Assumptions-Applications-Formulating Lpp –Advantages Limitations Formulating LP Model (Simple Problems Only)

UNITIII:

Methods Of Lpp Obtaining Optimal Solution for Linear Programming Problem (LPP)-Graphical Method-Problems—Simplex Method for Type of LPP and for Slack Variable Case-Maximization Function- Minimization Function (Simple Problem Only)

UNITIV:

Transportation Problems Meaning –(Initial Basic Feasible Solution)Assumptions –Degenerate Solution -North -West Corner Method- Least Cost Method - Vogels Approximation Method – Assignment Problems Features- Transportation Problem Vs Assignment Problem-Hungarian Method (Simple Problems Only)

UNITV:

Game Theory Meaning- Types of Games- Basic Assumptions- Finding Value of Game for Pure Strategy - Mixed Strategy -Indeterminate Matrix and Average Method -Graphical Method -Pure Strategy-Saddle Point Payoff Matrix Value of Game (Simple Problems Only)

COURSE OUTCOMES

1. Identifying and Developing Operational research models from the verbal description of the real system.
2. Understanding the mathematical tools that are needed to solve optimization problems
3. Knowing the methods to Formulate and solve the problems using Networks and Graphs.
4. Developing a report that describes the model and the solving technique.
5. 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. KantiSwarup,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

THIRD YEAR

COST ACCOUNTING

YEAR: III/SEMESTER:V

COURSE OBJECTIVES

1. To understand the importance nature, scope of cost Accounting and Classification of Costs.
2. To enhance student learning about Preparation of Cost Sheet, Reconciliation of Cost and Financial Accounts.
3. To educate about the concepts of material control and methods of Issue material
4. To highlight the meaning and significance Direct Labour and Indirect Labour, calculations of Different Methods of Incentive Payments
5. To impart knowledge about the Allocation and Apportionment of Overheads, preparation of Overheads Distribution Statement and Allocation 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 Over Time- Labour Turnover-Meaning, Causes and Measurement.

UNIT V: Over heads Costing Over heads-Definition-Classification-Allocation and Apportionment of Overheads-Basis of Allocation- Absorption of Overheads-Preparation of Overheads Distribution Statement- Primary and secondary distribution – 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 understand about the concept and Preparation of Cost Sheet, Reconciliation of Cost and Financial Accounts.
3. Students learn the purpose of material control, its importance and objectives, optimum order quantity, method of pricing – LIFO, FIFO, HIFO, Base stock method so on...
4. Students learn to prepare Methods and Calculation of Wage Payments and Incentive Payments
5. Gains knowledge of overheads and method of distribution of primary and secondary overhead are covered. Also, machine hour rate calculations are covered.

RECOMMENDED TEXTS

1. Drury–Management and Cost Accounting with Course Mate ,New Delhi :Cengage
2. Jain,S.P & Narang,K.L ,Cost Accounting ,Kalyani Publishers
3. Khanna,B.S.Pandey ,I.M-Ahuja ,G.KandAroraM.N. ,Practical Costing, S Chand& Sons

MAPPING-COURSE OBJECTIVES WITH PROGRAMME OUTCOME

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	M
CO2	M	S	M	M	M
CO3	M	M	S	M	M
CO4	M	M	M	S	M
CO5	M	M	M	M	S

Key: S-Strong, M-Medium/Moderate, L-Low

INTERNATIONAL MARKETING

YEAR:III /SEMESTER:V

COURSE OBJECTIVES

1. To discover the nature and the significance of international marketing.
2. To spread knowledge about international product policy and planning.
3. To enable the students in learning about the international promotional policy.
4. To understand the aspects of international advertising strategy to promote their business in future.
5. To gain knowledge about overseas marketing strategy and expand their knowledge.

SYLLABUS

INTERNATIONAL MARKETING

UNIT I - Introduction – Nature of International Marketing - The concept of global marketing – Importance, Growth and Benefits - International Marketing vs. Domestic Marketing - Scope and Challenge of international marketing–The dynamic environment of international marketing

UNIT II - Developing Global Marketing strategies – Global marketing management – Planning and Organization – International Marketing Information System and Research – Understanding Global Consumers–Cultural Dynamics in assessing Global markets

UNIT III - International product policy and planning – Product positioning in foreign market – Product standardization and Adoption–Brands, Trademarks, Packaging and Labelling– International marketing of services – International product pricing policy – Export pricing – Pricing for international markets.

UNIT IV - International promotional policy - International Promotional Strategies – International advertising – Developing International advertising strategy – International sales force and Their management–Other forms of promotion for global markets.

UNIT V- Overseas marketing channel policy-International Distribution and Logistics Planning - Managing international distribution channels – Multinational retailers and Wholesalers – Global Logistics – Contemporary, Legal and Ethical Issues in International Marketing - Future prospects in international marketing.

COURSE OUTCOMES

1. Students will understand about the global consumers, it's similarities and differences indifferent consumer segments.
2. It will help to broaden the knowledge of marketing a product or service internationally and the planning necessary to be successful.

3. Students will be able to make strategic marketing decisions in a global dynamic business environment.
4. Students will understand the aspects of international advertising strategy to promote their business in future.
5. Students will gain knowledge about overseas marketing strategy and expand their knowledge.

REFERENCE BOOKS

1. Sherlekar SA, V.S. Sherlekar, 'Global Marketing Management', Himalaya publishing House.
2. Srinivasan R, 'International Marketing' Prentice Hall India.
3. Warren J. Keagan, Mark Green, 'Global Marketing 3/e', Prentice Hall.

MAPPING-COURSE OBJECTIVES WITH PROGRAMME OUTCOME

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	S	M	M	M
CO3	S	S	S	S	M
CO4	s	M	M	S	S
CO5	s	M	M	S	S

Key: S-Strong, M-Medium/Moderate, L-Low

LOGISTICS & SUPPLY CHAIN MANAGEMENT

YEAR :III/SEMESTER :V

COURSE OBJECTIVES

1. The students gain deeper insights into logistics and supply chain management.
2. To highlight the integrated nature of working in the inventory and Performance measurements
- 3.To enhance student learning about Position of Transportation in Logistics and Supply chain management
4. To develop analytical and critical understanding & skills for planning, designing and operations of supply chain.
- 5.To understand, appraise and integrate various supply chain strategies.

SYLLABUS

UNIT I: Concepts of Logistics – Evolution – Nature and Importance – Components of Logistics Management- Competitive advantages of Logistics – Functions of Logistics management – Principles – Logistics Network- Integrated Logistics system, Supply chain management – Nature and Concepts – Value chain- Functions – Supply chain effectiveness – Outsourcing – 3PLs and 4PLs – Supply chain relationships – Customer services.

UNIT II: Elements of Logistics and Supply chain management – Inventory carrying – Ware housing, Technology in the ware house: Computerization, Barcoding, RFID and WMS – Material handling, Concepts and Equipment: Automated Storage and Retrieval Systems – Order Processing – Transportation – Demand Forecasting – Impact of Forecasts on Logistics and Supply chain Management- Performance measurements.

UNIT III: Transportation – Position of Transportation in Logistics and Supply chain management-Road, Rail, Ocean Transport - Ships- Types- Measurement capacity of ships – shipping information, Air, Transport Multi model transport – containerization – CFS – ICDS Cross Docking- Selection of transportation mode – Transportation Network and Decision – Insurance aspects of logistics.

UNIT IV: Logistical Information System (LIS) - Operations – Integrated IT solution for Logistics and supply chain management- Emerging technologies in Logistics and Supply chain management. Components of a logistic system-transportation-Inventory carrying-ware housing order processing – Distribution channels- Difference between warehouse and distribution Centre.

UNIT V: Performance- Bench marking for supply chain improvement- Dimensions and achieving excellence- Supply Chain Measures – SCOR model- Logistics score board- Activity Based Costing - Economic Value-Added Analysis- Balance Score card approach-Lean thinking and six sigma approaches in Supply Chain.

COURSE OUTCOMES

- 1.The student will understand the basic concepts of logistics and supply chain management
- 2.Students learn about applying various techniques of inventory management and their practical situations.
- 3.Students understand about the various concept transportation can be practiced in various industries
- 4.Enables students to gain knowledge about operations of Logistics and supply chain management
- 5.Students learn the purpose supply chain performance can be measured by using various models

RECOMMENDED TEXTS:

1. John J. Coyle, C. John Langley. JR.,Robert A.Novack , Brian J.Gibson–Supply Chain Management A Logistics Perspective–CENGAGE ,New Delhi
2. Joel D.Wisner ,Keah – ChoonTan, G. Keong Leong–Principles of Supply Chain Management A Balanced Approach–CENGAGE ,New Delhi

MAPPING-COURSE OBJECTIVES WITH PROGRAMME OUTCOME

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	M
CO2	M	S	M	M	M
CO3	M	M	S	M	M
CO4	M	M	M	S	M
CO5	M	M	M	M	S

Key: S-Strong, M-Medium/Moderate, L-Low

MARKETING RESEARCH

YEAR: III/SEMESTER: V

COURSE OBJECTIVES

1. To discover about the concept of marketing research.
2. To enable the students in learning about the methods of research design.
3. To enable the students in learning about analysis of data and interpretation of data
4. To analyze survey results, perform basic calculations, synthesize research findings and develop and ~~the~~ insights
5. To understand the importance of report preparation and presentation.

SYLLABUS

UNIT I - Introduction to Marketing Research - Importance of Research for International Marketing Decisions - Issues in International Marketing Research - Defining the Marketing Research Problem - The International Marketing Research Plan - The International Marketing Research Process.

UNIT II - Research Design - Types of Research Designs - Exploratory Research - Descriptive Research - Causal Research – Experimentation – Qualitative Research – Quantitative research International Consumer Research – Global Competitiveness in Marketing Research

UNIT III - Methods of Collection of data – Primary and Secondary Sources – Survey Research – Measurements Techniques – Questionnaire Design – Scaling – Observations and Physiological Measures – Sampling: Design and Procedures - Sampling: Final and Initial Sample Size Determination - Field Work

UNIT IV - Analysis and Interpretations – Data Analysis – Uni-variate, Bi-variate and Multivariate Analysis - Frequency Distribution - Cross-tabulation and Hypothesis Testing - Analysis of Variance - Correlation and Regression - Discriminant Analysis - Factor Analysis -Cluster Analysis - Multidimensional Scaling and Conjoint Analysis

UNIT V - Report presentation and preparation - Importance of the Report and Presentation - Preparation and Presentation Process- Report Preparation - Oral Presentation - Ethics in international Marketing research.

COURSE OUTCOMES

1. Students can understand the importance of marketing research, different research methods and its different processes.
2. Students can identify the different sources of information, survey research and measurement techniques.
3. Students can analyze and interpret both qualitative and quantitative data & arrange market report.
4. Students will be able to apply their research knowledge in the project analysis and interpretation part.
5. Students can explore this research skill in the interview for new project presentation.

REFERENCE BOOKS

1. William G. Zikmund, 'Business Research Methods' Thomson south Western.
2. Donald S. Tull and Hawkins, 'Marketing Research' Pertince Hall India.
3. Kumar V, 'International Marketing Research' Prentice Hall India.

MAPPING-COURSE OBJECTIVES WITH PROGRAMME OUTCOME

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	S	M	M	M
CO3	S	S	S	S	M
CO4	M	M	M	S	S
CO5	M	M	M	S	S

Key: S-Strong, M-Medium/Moderate, L-Low

ELECTIVE: INDIRECT TAXATION

YEAR: III/SEMESTER: V

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 Introduction History and Objectives of Taxation - Canons of Taxation - Tax system in India- Direct and Indirect Taxes- Meaning and Types-powers of Union and States to levy taxes

UNIT – II GST – Overview & Concepts Background behind implementing GST- The need for GST- Business impact- Objectives and 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-Composite Levy-Cross empowerment

UNIT – II GST Taxation/ Assessment proceedings Return- Refunds- Input Tax Credit- Reverse charge Mechanism, Transitional Provisions composition under GST- Administrative structure of GST-Officers as per CGST Act-Officers as per SGST Act- Jurisdiction-Appointment Powers.

UNIT – IV GST Audit Assessment and Audit under GST- Demands and Recovery- Appeals and revision-Advance ruling Offences and Penalties- NAPA (National Anti-Profiteering Authority)

UNIT – V Customs duty the custom duty- Levy and collection of customs duty- Organisations of custom departments Officers of customs- powers- Appellate Machinery-Infringement of the Law- Offences and Penalties-Exemptions from duty customs duty drawback-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 Tax mann Publishers, July 2017
3. V.S. Daty – GST- Input Tax Credit- Tax mann Publishers, second edition August 2017

MAPPING- COURSE OBJECTIVES WITH PROGRAMME OUTCOME

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	M	S	S	S	M
CO3	M	S	S	S	M
CO4	M	S	S	S	M
CO5	M	M	M	M	S

Key: S-Strong, M-Medium /Moderate, L-Low

SALES AND DISTRIBUTION MANAGEMENT

YEAR: III/SEMESTER: VI

COURSE OBJECTIVES

1. To enable the students in understanding the roles and responsibilities of sales function.
2. To enable the students in managing the channel efficiency and effectiveness.
3. Students can understand the aspects of human resource in sales management.
4. Enabling the students to understand the importance of Sales & Distribution Management in Marketing.
5. To learn about the various aspects of channel of distribution.

SYLLABUS

UNIT I: Introduction Sales objectives- Functions of Sales Management - Duties and Responsibilities of Sales Manager - Types of Salesmanship -Advantages and Limitations of Salesmanship.

UNIT II: Planning and Organizing Sales Planning, Sales Policy - Sales Organization, Structuring and Managing Sales force, Designing Sales territories- fixing sales quota, controlling and motivating Sales force.

UNIT III: Sales force management Recruitment and Selection of Sales force - Training of salesman, Qualities of a Salesman, Supervising Salesman - Appraising Salesman's performance - Methods of appraisal - Compensation of Sales force - Methods of Compensation.

UNIT IV: Channels of Distribution Channel of Distribution - It's importance - Types of Channels, Wholesalers & Retailers - Brokers, Commission agents- Dealers and Sole Selling Agents.

UNIT V: Logistics and Supply Chain Management Potential in distribution in India - Logistics - Physical Distribution - Supply Chain Management.

LEARNING OUTCOMES

1. Students will be able to understand the various roles, responsibilities and policies of sales function.
2. Students will be able to design and implement various channel strategies.
3. It will help the students to manage, motivate and lead sales force.
4. Students will gain conceptual clarity of distribution, promotion and communication.
5. Students will understand and apply the functions of logistics & supply chain management.

REFERENCE BOOKS

1. Belch, Advertising and Promotion, Tata Mc Graw Hill, Rodrick White, Advertising McGrawHill.
2. Kueglar, Jr. Wed Advertising and Marketing, Prentice Hall of India.
3. Semenik, Promotion and Integrated Marketing Communication, J.Thomas Learning.

MAPPING-COURSE OBJECTIVES WITH PROGRAMME OUTCOME

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	S	M	M	M
CO3	S	S	S	S	M
CO4	M	s	M	S	S
CO5	M	s	M	S	S

Key: S-Strong, M-Medium /Moderate, L-Low

MANAGEMENT ACCOUNTING

YEAR: III/SEMESTER:VI

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

MANAGEMENT ACCOUNTING

UNIT I: Introduction Management Accounting - Meaning- Scope- Importance- Limitations - Management Accounting Vs Cost Accounting–Management Accounting Vs Financial Accounting.

UNIT II: Financial Statement 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 Cashflows.

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.

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.

REFERENCE BOOKS:

1. RajivKumar Goel, Ishaan Goel–Concepts Building Approach to management Accounting–CENGAGE New Delhi
2. Drury–Management and Cost Accounting with Course Mate
3. Maheswari,S.N., Management Accounting, Sultan Chand& Sons

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

ENTREPRENEURIAL DEVELOPMENT**YEAR:III/SEMESTER:VI****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**ENTREPRENEURIALDEVELOPMENT**

UNITI: Entrepreneurship Entrepreneur: Meaning of entrepreneurship–Types of Entrepreneurships–Traits of entrepreneurship–Factors promoting entrepreneurship-Barriers to entrepreneurship- the entrepreneurial culture-Stages in entrepreneurial process–Women entrepreneurship and economic development-SHG.

UNIT II: Developing Successful Business Ideas Recognizing opportunities – trend analysis – generating ideas – Brain storming, Focus Groups, Surveys, Customer advisory boards, Day in the life research – Encouraging focal point for ideas and creativity at a firm level-Protecting ideas from being lost or stolen–Patents and IPR.

UNITIII: Opportunity Identification and Evaluation Opportunity identification and product /services election– Generation and screening the project ideas–Market analysis, Technical

analysis, Cost benefit analysis and network analysis- Project formulation–Assessment of project feasibility-Dealing with basic and initial problems of setting up of Enterprises.

UNITIV: Business Planning Process Meaning of business plan-Business plan process-Advantages of business planning- preparing a model project report for starting a new venture (Team-based project work).

UNITV: Funding Sources of Finance-Venture capital-Venture capital process-Business angles-Commercial banks-Government Grants and Schemes.

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. Reddy, Entrepreneurship: Text &Cases -Cengage, New Delhi.
2. K. Sundar–Entrepreneurship Development–Vijay Nicole Imprints private Limited
3. Khanka S.S., Entrepreneurial Development, S. Chand & Co. Ltd..

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

ELECTIVE: COMPUTERISED ACCOUNTING

YEAR: III/SEMESTER: VI

COURSE OBJECTIVES

1. To provide students the basic knowledge of computerized accounting.
2. To enable the learners in understanding vouchers and payroll.
3. To understand the working methodology for purchase order process.
4. To enable the students in preparing final accounts with GST.
5. To analyze about the Interest Calculation method and learn about funds flow and cash flow.

SYLLABUS

UNIT I: Interface and Company Management: Introduction to Tally ERP9 - Creating a Company - Altering and Deleting Company – Data Security: Security Control Setup - User Security Control, Multi Language, Export, Import, Backup and Restore: Export and Import Formats - Data Backup and Restores - Masters - Ledgers: Understanding Ledgers - Creating Ledgers - Creating Multiple Ledgers - Altering and Deleting Ledgers – Groups: Creating Groups - Altering and Deleting Groups - Bill wise Debtors and Creditors Ledgers: Configuring Bill wise Details

UNIT II: Default Vouchers: Payment Voucher - Receipt Voucher - Contra Voucher - Journal Voucher, Day Book: Day Book Reports - Altering and Deleting Transactions, Cheque Printing: CTS Cheque Printing System, Masters: Inventory: Understanding Inventory - Integrating Accounts and Inventory - Stock Group - Go down and Locations - Stock Category - Units of Measure - Stock Items - Manual Stock Valuation without Inventory

UNIT III: Purchase Order Processing: Purchase Order Process - Purchase Order Voucher - Receipt Note (Inventory) - Rejection-Out Voucher, Sales Order Processing: Sales Order Process - Sales Order Voucher - Delivery Note (Inventory) - Rejection-IN Voucher , Debit and Credit Notes, Bank Reconciliation, Manufacturing Vouchers: Bills of Materials - Job Costing, Tax Deducted at Source (TDS): Understanding TDS - Creating TDS Masters - TDS Payment - Tax Reports and Tax Forms, Payroll Accounting: Understanding Payroll - Pay Heads and Categories - Employee Details and Salary Details - Attendance Entries - Salary Payment – Pay sheet and Pay Slips

UNIT IV: Goods and Services Tax (GST): Activating Tally in GST - Setting Up GST (Company Level, Ledger Level or Inventory Level) - GST Taxes & Invoices - SGST, CGST & IGST - Creating GST Masters in Tally, Purchase Voucher with GST: Updating GST Number for Suppliers -Intra- State Purchase Entry in GST (SGST + CGST) - Inter-State Purchase Entry in GST (IGST) - GST Purchase Entry for Unregistered Dealer in Tally - Reverse Charge Mechanism Entry for GST in Tally, Sales Voucher with GST: Updating GST Number for Suppliers - Intra-State Sales Entry in GST (SGST + CGST) - Inter-State Sales Entry in GST (IGST) - Printing GST Sales Invoice from Tally ERP9 Software, GST Reports and Returns: GSTR 1 in Tally - GSTR 1 Return Filing

UNIT V: Interest Calculations (Auto Mode): Activating Interest Calculations, Point of Sales, Budgets and Controls: Budget Masters and Configurations - Budget Reporting and Analysis, Cost Centres and Cost Categories: Cost Centres - Profit Centres, Purchase and Sales Reporting: Analysing Purchase and Sales Register - Analysing Debit and Credit Note - Overdue Payables and Receivables - Outstanding Reports and Printing, Stock Analysis and Reports: Stock Registers - Stock Valuation - Stock Transfer Report - Negative Stock Report - Record Physical Stock and Shortage - Stock Entry without Perpetual Inventory, Financial Reports: Trial Balance - Profit and Loss Account - Balance Sheet - Working Capital - Cash Flow and Fund Flow Statements, Printing Reports: Sales Invoice - Printing Payment and Receipt Vouchers - Printing Various Other Reports - Miscellaneous: Inserting Vouchers - Duplicating Entries - Split Company Data - Merge Tally Companies, Shortcut Keys.

COURSE OUTCOMES

1. Students will be able to demonstrate the knowledge of accounting principles and procedures using accounting software.
2. Students can prepare purchase order voucher, sales order voucher, pay sheet and pay slips.
3. Students will be able to process and generate financial statements by using tally software.
4. Students will gain practical knowledge about GST filling.
5. Students will be able to apply conceptual as well as practical knowledge in their own interest calculation.

REFERENCE BOOKS

1. Nadhani A K, (2016), Implementing Tally, BPB Publications
2. Rizwan Ahmed, (2016), Tally ERP 9, Margham Publications, Chennai
3. Namrata Agrawal, (2008), Tally 9", Dream tech Publishers
4. Tally Software Package Manual

MAPPING-COURSE OBJECTIVES WITH PROGRAMME OUTCOME

CO/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	S	M	M	M
CO3	S	S	S	S	M
CO4	M	M	M	S	S
CO5	M	M	M	S	S

Key: S-Strong, M-Medium/Moderate, L-Low

ELECTIVE: PROJECT WORK (GROUP)

YEAR: III/SEMESTER:VI

COURSE OBJECTIVES

1. To provide students the basic knowledge about setting the objectives.
2. To enable the learners in understanding the goal setting progress.
3. To help in creating brief and clear project statements
4. To guide the students to do analysis and interpretation.
5. To provide different practical knowledge in creating own project.

A Group of 3 students will be assigned a Project in the beginning of the Final year. The Project Work shall be submitted to the College 20 days before the end of the Final year and the College has to certify the same and submit to the University 15 days prior to the commencement of the University Examinations.

The Project shall be evaluated externally. The External Examiner shall be from the Panel of Examiners suggested by the board of Studies from time to time.

Those who fail in the Project Work will have to redo the Project Work and submit to the College for External examination by the University.

COURSE OUTCOMES

1. Students can gain the knowledge in content writing.
2. Students will be able to solve social problems.
3. Gaining of knowledge will give students self-confident.
4. Students can explore and gain practical experience.
5. Helps students in character building & decision making.

MAPPING-COURSE OBJECTIVES WITH PROGRAMME OUTCOME

CO/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	S	s	s	s
CO3	S	S	S	S	M
CO4	s	s	M	S	S
CO5	s	M	M	S	S

Key: S-Strong, M-Medium/Moderate, L-Low

ASSESSMENT NORMS

S.NO	ASSESSMENT	TOTAL MARKS
1	INTERNAL MARKS	25
2	EXTERNAL MARKS	75
	TOTAL	100

INTERNAL ASSESSMENT NORMS

ASSIGNMENT:

Assignment is given to each student at individual and group level. It gives student another opportunity to review the subjects. It is an instructional technique comprises the guided information, self-learning, writing skills and report preparation among the students.

EVALUATION STANDARDS FOR ASSIGNMENTS:

S.NO	CRITERIA (5 MARKS)	MARKS
1	Quality of notes collected	1
2	Presentation Skill	1
3	Fluency of language & vocabulary usage	1
4	Interacting skills & body language	1
5	ICT Tools used to present	1
	TOTAL	5

SEMINAR:

Seminar is given to the students to enhance their knowledge and presentation skills. It is a chance for the students to improve their skills within their curriculum. They can improve their language and able to interact with the people which will be useful in their life.

S.NO	SUBJECTS	INTERNAL ASSESSMENT PROCEDURE	RUBRICS	MARKS
1	CORE PAPERS, ALLIED & ELCTIVE PAPERS	INTERNAL ASSESSMENT-I	Internal test 10 marks awarded considering best two test marks out of three tests	5
2		INTERNAL ASSESSMENT-II		5
3		ASSIGNMENT		5
4		SEMINAR		5
5		ATTENDANCE		5
		TOTAL		25

EVALUATION STANDARDS FOR SEMINAR:

Criteria Max.Marks (5 Marks)

S.NO	CRITERIA (5 MARKS)	MARKS
1	Quality of notes collected	1
2	Presentation Skill	1
3	Fluency of language & vocabulary usage	1
4	Interacting skills & body language	1
5	ICT Tools used	1
	TOTAL	5

ATTENDANCE – 5 MARKS (Above 90% - 5, 85 to 90 – 4, 75 to 80-3, 75 to 80 – 2, Below 75 – 1)

EXTERNAL ASSESSMENT NORMS

QUESTION PAPER PATTERN

Time 3 Hours

SUBJECTS	MARKS	TOTAL
CORE, ALLIED AND ELECTIVE SUBJECTS	PART A – 10 OUT OF 12 = 10 x 2 = 10 marks	75
	PART B - 5 OUT OF 7 = 5 x 5 = 25 marks	
	PART C - 3 OUT OF 5 = 3 x 10 = 30 marks	

Chithra

Dr. N. Chithra
Head of the Department



R. Shanthi

Dr. R. Shanthi
Principal

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