

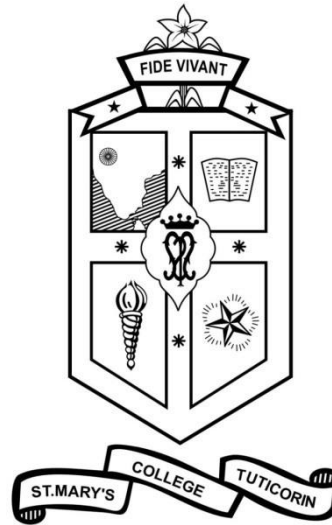
**ST. MARY'S COLLEGE (Autonomous)**

*(Re-accredited with 'A+' Grade by NAAC)*

**Thoothukudi-628001,**

**Tamil Nadu**

**(Affiliated to Manonmaniam Sundaranar University)**



**Syllabus**

**B. Com**

**School of Management &  
Economics**

*Outcome Based Curriculum*  
**(W.e.f.2021)**

**Preamble:**

The B.Com. programme is structured to equip students with knowledge, attitude and skills to meet the challenges of the modern business world. By the end of the programme, students gain an in-depth knowledge on core courses like Accounting, Banking, Law, Statistics, Finance, Logistics and Marketing. Professional courses like Chartered Accountancy, Company Secretary ship, Cost and Management Accountancy and Master of Business Administration can be pursued along with B.Com. programme, because the courses are interrelated.

**Vision**

To provide excellent and value based Commerce education.

**Mission**

- To provide the students with a basic as well as in-depth knowledge of the various fields of commerce and trade with full awareness on the prevailing business conditions.
- To enable them to seek higher education in commerce and professional courses like C.A, CMA, CS and M.B.A.
- To train the students with required levels of competence for employment in both national and global level

**Programme Outcomes:**

<b>PO No.</b>	<b>After completion of the Undergraduate programme, the students of St. Mary's College will be able to</b>
PO – 1	develop language, numerical, experimental, analytical and computing skills.
PO – 2	pursue higher education programmes.
PO – 3	excel in the recent trends of the world, enhancing the level of knowledge to emerge as a holistic person.
PO – 4	function effectively as an individual in multidisciplinary settings and develop their ethical, social and cultural values to serve the nation.
PO – 5	be proficient in the fields of Arts, Science and Management Studies to qualify for the job.
PO – 6	develop their communicative skills using a range of technologies which enable them to express their ideas and views effectively.
PO – 7	become an environmentally conscious citizen.
PO – 8	be an empowered and economically independent woman with efficient leadership qualities in an egalitarian society through liberative education.

## Programme Specific Outcomes

<b>PSO No.</b>	<b>Upon completion of B.Com Degree programme, the graduates will be able to,</b>	<b>PO Mapped</b>
PSO - 1	build a strong foundation of knowledge in different areas of commerce.	PO – 1,5,2
PSO - 2	develop the skill of applying concepts and techniques used in business and an attitude for working effectively and efficiently in an enterprise.	PO – 1, 2, 6
PSO – 3	develop functional and general management skills with sound ethics.	PO – 3, 4,7
PSO - 4	integrate knowledge, skill and attitude that will sustain an environment of learning and creativity among the students.	PO - 4, 6, 7
PSO - 5	acquire practical skills relating to finance, accounting, banking, taxation, computer application and learning and demonstrate writing skills in business communication	PO - 2, 5, 6
PSO - 6	exhibit students to entrepreneurship skills and inculcate global mindset.	PO - 5, 7, 8
PSO - 7	make decisions at personal and professional level.	PO – 3, 8, 7
PSO - 8	evaluate different problems using analytical, creative and integrative abilities.	PO – 1, 2, 4

**Semester – I**

Part	Course	Course Code	Course Title	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
I	Tamil /	21ULTA11	nghJj;jkpo; jhs; - 1 ,f;fhy ,yf;fpak; nra;As;> ,yf;fzk;> ,yf;fpa tuyhW> ciueil> rpWfij	6	3	40	60	100
	French	21ULFA11	Preliminary French and Commercial terms					
II	General English	21UGEN11	Poetry, Prose, Extensive Reading and Communicative English-I	6	3	40	60	100
III	Core – I	21UCOC11	Financial Accounting I	5	4	40	60	100
	Core – II	21UCOC12	Business Organisation	5	4	40	60	100
	Allied I	21UCOA11	Business Information System	4	4	40	60	100
IV	Skill Enhancement Course - I	21UCOPE1	Professional English for Commerce and Management- I	2	2	20	30	50
	Ability Enhancement Course I	21UAVE11	Value Education	2	2	20	30	50
			<b>Total</b>	<b>30</b>	<b>22</b>			

**Semester – II**

Part	Course	Course Code	Course Title	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
I	Tamil /	21ULTA21	ngHJj;jkpo; - jhs; 2 rka ,yf;fpaq;fSk; ePjp ,yf;fpaq;fSk;> nra;As;> ,yf;fzk>; ,yf;fpa tuyhW> ciueil> tho;f;if tuyhW	6	3	40	60	100
	French	21ULFA21	Progressive French and Commercial correspondence					
II	General English	21UGEN11	Poetry, Prose, Extensive Reading and Communicative English-II	6	3	40	60	100
III	Core – III	21UCOC21	Financial Accounting – II	5	4	40	60	100
	Core – IV	21UCOC22	Principles of Marketing	5	4	40	60	100
	Allied II	21UCOA21	Business Management	4	4	40	60	100
IV	Skill Enhancement Course - II	21UCOPE2	Professional English for Commerce and Management - II	2	2	20	30	50
	Ability Enhancement Course II	21UAEV21	EVS	2	2	20	30	50
<b>Total</b>				<b>30</b>	<b>22</b>			

**Semester – III**

Part	Course	Course Code	Course Title	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
I	Tamil /	21ULTA31	Advanced French Language	6	4	40	60	100
	French	21ULFA31						
II	General English	21UGEN31	Poetry, Prose, Extensive Reading and Communicative English-III	6	4	40	60	100
III	Core V	21UCOC31	Advanced Financial Accounting	5	5	40	60	100
	Allied III	21UCOA31	Business Mathematics	5	5	40	60	100
	Core SB	21UCOS31	E-Accounting	4	4	40	60	100
	NME I	21UCON31	Principles of Accountancy	2	2	20	30	50
IV	Ability Enhancement Course- III	21UAWS31	Women's Synergy	2	2	20	30	50
	Self Study/ MOOC / Internship (Compulsory)	21UCOSS1	Customer Relationship Management		2			
<b>Total</b>				<b>30</b>	<b>28</b>			

**Semester – IV**

Part	Course	Course Code	Course Title	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
I	Tamil /	21ULTA41	nghJj;jkpo; jhs; 4: rq;f ,yf;fpak.; (nra;As;> ,yf;fzk;> ,yf;fpa tuyhW> ciueil> ehlfk);	6	4	40	60	100
	French	21ULFA41	French Course and Literature					
II	General English	21UGEN41	Poetry, Prose, Extensive Reading and Communicative English- IV	6	4	40	60	100
III	Core VI	21UCOC41	Corporate Accounting	5	5	40	60	100
	Allied IV	21UCOA41	Business Statistics	5	5	40	60	100
	Core SB	21UCOS41	Company Law	4	4	40	60	100
	NME II	21UCON41	E -Banking	2	2	20	30	50
IV	Ability Enhancement Course - IV	21UAYM41	Yoga and Meditation	2	2	20	30	50
	Self Study/Online course/ Internship (Optional)	21UCOSS2	Goods and Service Tax		+2			
V	NCC, NSS & Sports Extension activities / CDP		CDP		1			
					+1			
			<b>Total</b>	<b>30</b>	<b>27+3</b>			

**Semester – V**

Part	Course	Course Code	Course Title	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
III	Core VII (Common Core)	21UMCC51	Human Resource Management	6	3	40	60	100
	Core VIII	21UCOC51	Income Tax Law and Practice I	6	4	40	60	100
	Core IX	21UCOC52	Modern Banking	5	4	40	60	100
	Core X	21UCOC53	Special Accounts	6	4	40	60	100
	Core Elective	21UCOE51	Cost Accounting / Financial Management	5	4	40	60	100
IV	Common SB Course	21UCSB51	Computer for Digital Era and Soft Skills	2	2	20	30	50
	Self Study/ MOOC/ Internship (Optional)	21UCOSS3	Women Entrepreneurs		+2			
			<b>Total</b>	<b>30</b>	<b>21+2</b>			



### Semester – VI

Part	Course	Course Code	Course Title	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
III	Core XI	21UCOC61	Income Tax Law and Practice II	6	4	40	60	100
	Core XII	21UCOC62	Commercial Law	6	4	40	60	100
	Core XIII	21UCOC63	Management Accounting	6	4	40	60	100
	Core XIV	21UCOC64	Logistics in Shipping Industries	6	4	40	60	100
IV	Core XV / Project	21UCOC65 21UCOP61	Investment Management /Project	6	4	40	60	100
			<b>Total</b>	<b>30</b>	<b>20</b>			
			<b>Total</b>	<b>180</b>	<b>140+5</b>			

Semester	Hours / Week	Credits	Extra Credits	Total Marks
I	30	22	-	600
II	30	22	-	600
III	30	28	-	700
IV	30	27	3	700
V	30	21	2	500
VI	30	20	-	500
<b>Total</b>	<b>180</b>	<b>140</b>	<b>5</b>	<b>3600</b>

<b>Courses</b>	<b>Number of Courses</b>	<b>Hours / week</b>	<b>Credits</b>	<b>Extra Credits</b>
Tamil / French	2	12	6	--
English	2	12	6	--
Core	18 + 1 (Optional for Project)	109 (103+6)	79 (75+4)	--
Core Skill Based	2	8	8	--
Core Elective	1	5	4	--
Group Project / Core	1	6	4	--
Allied	4	16	16	--
NME	2	4	4	--
Skill Enhancement Course	2	4	4	--
Ability Enhancement Course	4	8	8	--
Common Skill Based Course	1	2	2	--
NCC, NSS & Sports		--	1	
Extension Activities		--		1
Self Study / On-line Course Internship (Optional)	2	--		4
Self Study Papers (Compulsory)	1	--	2	--
<b>Total</b>		<b>180</b>	<b>140</b>	<b>5</b>

**jkpo;j; Jiw - J}a khpad;id fy;Y}hp (jd;dhl;rp)  
nghJj;jkpo; ghlj;jpl;lk; 2021 – 2024**

**ghlj;jpl;l;jpd; Nehf;fq;fs;**

1. midj;Jj; Jiw khzth;fSk; gad;ngWk; tifapy; ghlj;jpl;lk; tiuaiw nra;ag;gl;Ls;sJ.
2. jkpo; ,yf;fpaf; fy;tpia vspikAld; Mokhf;fpf; fw;gpf;Fk; tpjkhf ,f;fhy ,yf;fpak; njhlq;fp rq;f ,yf;fpak;  
tiu fw;gpj;jy;.
3. jkpo; nkhopapy; gpioapd;wpf; fw;Fk; tpjkhf vOj;J> nrhy;> nghUs;> ahg;G> mzp vd ,yf;fzj;ijg;  
gapw;Wtpj;jy;.
4. khzth;fspd; eyd; fUjp ,yf;fpa tuyhw;Wg; gFjpaHJ nra;As; mikg;gpw;;Nfw;g tifg;gLj;jg;gl;Lf;  
fw;gpf;fg;gLjy;.
5. rq;fk; itj;Jj; jkpoha;e;j kd;dh;> Gyth;> kf;fs; ,th;fspd; tho;tpay;  
mwq;fisf; fz;lwpth;.
6. gz;ghl;Lr; rpwg;gpid nkhopapd; top mwpe;J jk; tho;tpy; filg;gpbg;gh;.
7. Ntiy tha;g;gpw;fhd Njh;Tfspy; jpwikAld; gq;Nfw;gh.;;
8. xOf;fj;jpd; Nkd;ikapid topAWj;jy;

**gad;fs;**

1. fhye;NjhWk; tsh;e;JtUk; jkpo;f; ftpijfspd; tbtpidAk;> fUj;Njhl;l;jpidAk;  
khztpah; mwpe;Jnfhs;th;.
2. jkpo; nkhopiag; gpioapd;wp vOjTk; NgrTk; KbAk;.
3. jd;dk;gpf;if cUthFk;
4. jfty; njhlh;Gr; rhjdq;fs; jkpo; tsh;r;rpf;Fg; gad;gLtij mwpe;Jnfhs;th;.
5. gilg;ghw;wiy tsh;j;Jf; nfhs;th;.
6. jkpo; ,yf;fpaq;fs; md;W Kjy; ,d;Wtiu ngw;WtUk; rpwg;ig czh;th;.
7. ,yf;fpa tuyhw;wpd; top nkhopapd; tsh;r;rpiaAk; fhye;NjhWk;  
khwptUk; ,yf;fpaq;fspd; gy;NtW tiffisAk; njhpe;J nfhs;th;.

8. JiwNjhWk; jkpo; nkhopapd; tsh;r;rpia mwpth;.

SEMESTER - 1			
Part – 1 nghJj;jkpo; jhs; - 1 ,f;fhy ,yf;fpak; (nra;As;> ,yf;fzk;> ,yf;fpa tuyhW> ciueil> rpWfij)			
Course Code: 21ULTA11	Hrs/Week:6	Hrs/Semester: 90	Credits: 3

**Objectives:**

- khztpaUf;F ey;y kjpg;gPLfisf; fw;gpj;J tho;tpy; mtw;iwg; gpd;gw;w toptFj;jy;.
- ,yf;fpa khe;jhpd; tho;f;if mDgtq;fs; %yk; tho;tpy; gpur;ridfisvjph;nfhs;Sk; jpwk;> jd;dk;gpf;if> MSikj;jpwk;> nkhopmwpT ,tw;iw cUthf;Fjy;.

**Course Outcome:**

CO.NO	,g;ghlj;jpl;lk; khztpaUf;F	mwpTrhh; kjpg;gPL
CO-1	ngz; rhh;e;j tpLjiy> nghJikr; rpe;jid czh;itAk; tsh;f;fpwJ	tsh;r;rp
CO-2	,aw;ifiag; NgZjw;Fk; tho;tpd; tsh;r;rp epiyia Nkk;gLj;jpf; nfhs;Sjw;Fk; cjTfpwJ.	eilKiwg;gLj;Jjy;
CO-3	rka ey;ypzf;fk;> xw;Wik czh;T> ,iw ek;gpf;if ,tw;iw cUthf;FfpwJ.	cUthf;fk;
CO-4	nkhopiag; gpioapd;wp NgrTk; vOjTk; cjTfpwJ.	Ghpjy; jpwd; Nkk;ghL
CO-5	jdpkdpj tho;f;ifr; rpf;fy;fs;> rKjhag; gpur;ridfs; vjph;nfhs;Sk; jpwid vLj;Jiuf;fpwJ.	eilKiwg;gLj;Jjy;
CO-6	Nghl;bj; Njh;TfSf;Fg; gad;gLk; tifapy; gilg;ghf;fj; jpwid tsh;f;f cjTfpwJ.	gilg;ghw;wy; jpwd; Nkk;ghL

SEMESTER - 1			
Part – 1 nghJj;jkpo; jhs; - 1 ,f;fhy ,yf;fpak; (nra;As>; ,yf;fzk;> ,yf;fpa tuyhW> ciueil> rpWfij)			
Course Code: 21ULTA11	Hrs/Week:6	Hrs/Semester: 90	Credits: 3

**myF – 1 nra;As; - 2 kzp**

1. jkpo;nkhop tho;j;J – ghujpahh;
2. GJikg; ngz; - ghujpahh;
3. Gjpa cyF nra;Nthk; - ghujpjhrd;
4. cyif khw;WNthk; - ftpauR Kbaurd;
5. fz;zPhpd; ,ufrpak; - mg;Jy; uFkhd;
6. kuq;fs; - K.Nkj;jh
7. fhy tpj;jpahrk; - ituKj;J
8. itaj;j ntw;wp nfhs;s - rp.rptukzp
9. ftpijg; G+q;fhL – gh.tp[a;
10. ngz; ,dNk – ikj;Nuap
11. i`f;\$ ftpijfs;
12. ehl;lhh; ghly;fs;
- m. jhyhl;Lg; ghly;
- M. kPdth; ghly;

**myF - 2 ,yf;fzk; - 1 kzp**

**vOj;J**

1. vOj;J - tpsf;fk;>
2. KjnyOj;Jfs;;> rhh;ngOj;Jfs;
3. Rl;nloj;Jfs;;> tpdh vOj;Jfs;
4. nkhop Kjy; vOj;Jfs;> nkhop ,Wjp vOj;Jfs;
5. ty;ypdk; kpFk; ,lq;fs;> ty;ypdk; kpfh ,lq;fs;
6. nkhopg;gapw;rp : GJf;ftpjij> rpWfij>  
gj;jphpiff;Fr; nra;jp mDg;Gjy;

**myF - 3 ,yf;fpa tuyhW - 1 kzp**

1. GJf;ftpjij Njhw;wKk; tsh;r;rpAk;
2. rpWfij Njhw;wKk; tsh;r;rpAk;
3. ciueil Njhw;wKk; tsh;r;rpAk;

4. ehl;Lg;Gw ,ay; mwpKfk;

**myF - 4 ciueil - 1 kzp**

ePNa nty;tha; - f.g.mwthzd;

**myF – 5 rpWfij - 1 kzp**

1. Nfjhhpapd; jhahh; - fy;fp
2. tpbAkh? - F.g.uh[Nfhghyd;
3. fhyDk; fpotpAk; - GJikg;gpj;jd;
4. fUg;gz;zrhkp Nahrpf;fpwhh; - mwpQh; mz;zh
5. ehw;fhyp - fp.uh[ehuhazd;
6. uh[h te;jpUf;fpwhh; - mofphp rhkp
7. N[hbg; nghUj;jk; - n[aujp mf];bd;

**I B.Com., / BBA / B.Sc (Computer Science) Part I FRENCH**

<b>SEMESTER – I</b>			
<b>PART – I French Paper – I Preliminary French and Commercial terms</b>			
<b>Course Code : 21ULFB11</b>	<b>Hrs/week : 6</b>	<b>Hrs/ Sem : 90</b>	<b>Credits : 3</b>

**Objectives**

To impart knowledge of the culture of the French and to give training in all four competencies of language learning.

To provide ample knowledge and opportunities to induce and ignite the independent learning capacity. To familiarize with commercial terms.

**Course Outcomes**

<b>CO</b>	<b>At the end of this course, the students will be able to</b>	<b>CL</b>
1.	make initial conversation in French	Un
2.	understand the basic sentence structures	Un, Re
3.	remember the commercial terms in French and use them in translation	Re, Ap
4.	understand and analyse the civilisation of the French	Un, An
5.	apply the grammatical knowledge to do grammar exercises	Un, Re, Ap
6.	understand the French and francophonic lifestyle	Un, Ev

<b>SEMESTER – I</b>			
<b>PART – I French Paper – I Preliminary French and Commercial terms</b>			
<b>Course Code : 21ULFB11</b>	<b>Hrs/week : 6</b>	<b>Hrs/ Sem : 90</b>	<b>Credits : 3</b>

**Unit 1 – La France et la Francophonie**

- 1.1 - La France et la Francophonie
- 1.2 – Un cours de français
- 1.3 – Les couleurs
- 1.4 – L’alphabet
- 1.5 – Lire en Français

**Unit 2 - Bonjour ça va ?**

- 2.1 –Bonjour ça va ?
- 2.2 – Salut Je m’appelle Agnès
- 2.3 – Entrer en contact
- 2.4 – Se présenter et présenter quelqu’un
- 2.5 – Demander et dire la date

**Unit 3 - Qui est-ce ?**

- 3.1 – Qui est-ce ?
- 3.2 – Dans mon sac, j’ai...
- 3.3 – Demander et répondre poliment
- 3.4 – Demander des informations personnelles
- 3.5 – Le top des personnalités francophones

**Unit 4 - Il est comment ?**

- 4.1 – Il est comment ?
- 4.2 – Allo ?
- 4.3 – Décrire l’aspect physique et le caractère
- 4.4 – Parler au téléphone
- 4.5 – Le pays des vacances

**Unit 5 – Les termes**

- 5.1 – Les termes commerciaux
- 5.2 – Les termes informatiques

**Prescribed Textbook :**

Cocton Marie-Noëlle. *Génération 1 Niveau A1*. Paris : Didier, 2016.



## Books, Journals and Learning Resources

- Cocton Marie-Noëlle. *Génération 1 Le cahier d'activités*. Paris : Didier, 2016.
- J.Girardet&J.Pécheur avec la collaboration de C.Gibble. *Echo A1*. Paris : CLE international, Paris, 2012.
- Carlo Catherine, Causa Mariella. *Civilisation Progressive du Français – I*. Paris : CLEInternational, 2003.
- Dintilhac Anneline, De Oliveira Anouchka, Ripaud Delphine, DupleixDorothee, Cocton Marie-Noëlle. *Saison 1 Niveau 1, Méthode de français et cahier d'exercices*. Paris : Didier, 2015
- [www.francaisfacile.com/exercices/](http://www.francaisfacile.com/exercices/)
- [www.bonjourdefrance.com](http://www.bonjourdefrance.com)
- <http://french-linguistics.co.uk/glossaries/commerce>

<b>SEMESTER-I</b>			
<b>Part II General English</b>	<b>Poetry, Prose, Extensive Reading and Communicative English-I</b>		
<b>Course Code 21UGEN11</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Semester:90</b>	<b>Credits:3</b>

**Objectives:**

- To provide adequate exposure and opportunities for students to imbibe, develop, practise and use LSRW skills
- To help students read and comprehend contents in English

**Course Outcome:**

<b>CO. No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO Addressed</b>	<b>Cognitive Level</b>
CO- 1	understand and extend their listening and writing skills.	1	Un
CO- 2	apply and incorporate basic grammar and mechanics in writing.	3	Ap
CO- 3	understand literary texts in its socio-cultural contexts	2, 4	Un, Ap
CO- 4	communicate in English with confidence for employability.	3	Ap
CO- 5	appreciate and imbibe ethical and moral values through the study of the literary pieces.	5	Ap, Ev
CO- 6	construct simple sentences and short paragraphs in response to reading and writing.	8	Cr

<b>SEMESTER-I</b>			
<b>Part II General English</b>	<b>Poetry, Prose, Extensive Reading and Communicative English –I</b>		
<b>Course Code 21UGEN11</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Semester:90</b>	<b>Credits:3</b>

### **Unit I –Poetry**

Rabindranath Tagore – Leave This Chanting

W.W. Gibson – The Stone

Ted Hughes – Hawk Roosting

### **Unit II – Prose**

Stephen Leacock – My Lost Dollar

J.B. Priestley – On Doing Nothing

Robin Sharma – Your Commitment to Self- Mastery: Kaizen

### **Unit III – Short Story**

Oscar Wilde – The Model Millionaire

Leo Tolstoy – Three Questions

K.A. Abbas – The Refugee

### **Unit IV – Grammar**

Parts of Speech – Noun, Pronoun, Article, Adjective, Verb - Modals and Auxiliaries  
– Types of Sentences - Subject -Verb Agreement

### **Unit V- Communication Skills**

Vocabulary, Listening Comprehension – Speaking – Reading, Filling Forms  
(TANSCHE – Module I)

### **Text Books:**

Units I-III – To be compiled by the Research Department of English

Unit IV- Joseph, K.V. *A Textbook of English Grammar and Usage*. Chennai: Vijay Nicole Imprints Private Limited, 2006. Print.

Unit – V – CLIL (Content & Language Integrated Learning) – Module I by TANSCHE (Tamil Nadu State Council for Higher Education)

<b>SEMESTER –I</b>				
<b>Part III</b>	<b>Core I</b>	<b>Financial Accounting I</b>		
<b>Course Code: 21UCOC11</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem: 75</b>	<b>Credits : 4</b>	

**Objectives**

- Create competent and skilled accounting professionals to manage business enterprise.
- To enable students learn fundamental aspects of financial accounting and to acquire skills in accurately portraying the financial position of the business.

**Course Outcomes:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO – 1	understand book keeping and accounting concepts and conventions as per Accounting Standards of India.	1,2,5	Un
CO – 2	prepare financial statements of sole traders in accordance with generally accepted accounting principles.	1,2,5,8	Ap
CO – 3	understand and prepare bank reconciliation statement.	1,5	Ap
CO – 4	demonstrate and compare the various methods of providing depreciation.	2,4,5	Ev
CO – 5	apply appropriate judgment derived from knowledge of accounting theory in charging depreciation for various assets.	1,5	Ev
CO – 6	effectively demonstrate skills relating to rectification of errors.	2,4,5	Ap

<b>SEMESTER –I</b>			
<b>Part III</b>	<b>Core I</b>	<b>Financial Accounting I</b>	
<b>Course Code: 21UCOC11</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem: 75</b>	<b>Credits : 4</b>

**Unit I–Introduction to Financial Accounting: (10 Hrs)**

Financial Accounting – Definition – Accounting Concepts and Conventions-- Accounting Standards of India – Journal Entries- Cash Book – Single – Double - Triple Column Cashbook – Petty Cash Book

**Unit II Final Accounts of Sole Trading Concerns (20 Hrs)**

Accounts of Sole trader – Trial Balance - Trading Account - Profit and Loss account- Balance sheet – Closing Entries - Adjustment Entries.

**Unit III–Accounts from Incomplete Records (15 Hrs)**

Accounts from Incomplete Records – Meaning – Definition – Features – Defects – Differences between Single Entry system and Double entry system –Methods of preparing Final Accounts from incomplete records – Statement of Affairs method – Conversion method.

**Unit IV–Bank Reconciliation Statement and Rectification of errors. (15 Hrs)**

Bank Reconciliation Statement - Reasons for difference between Cash Book and Pass Book balance – Preparation of Bank Reconciliation Statement - Rectification of errors – Classification of Errors – Suspense Account.

**Unit V –Depreciation: (15 Hrs)**

Depreciation – Need – Causes - Methods of providing depreciation: Straight Line method - Diminishing Balance method – Annuity method – Insurance Policy method – Sinking Fund Method-Revaluation Method-Depletion Method- Machine Hour Rate method-Mileage Method-Sum of Years digit method

**Note: Theory30% Problem70%**

**Textbook:**

1.Gupta R.L.& Radhaswamy M. *Advanced Accountancy*. New Delhi: Sultan Chand & sons, Seventh Edition ,2019.

**Books for Reference:**

- 1.Nagarajan K.L., Vinayakam N., & Mani P.L. *Principles of Accountancy* . New Delhi: S.Chand &Company Pvt. Ltd.,Fourth Edition, 2009.
2. Arul Raj Ponnudurai S. *Accountancy Volume – I*, Sathya Publications, Agra:Fifth Edition,2020.
3. Arulanandan M. & Ramanan K.S. *Advanced Accountancy. Mumbai:* Himalayan Publishing House, Sixth Edition 2016.

<b>SEMESTER –I</b>			
<b>Part III</b>	<b>Core II</b>	<b>Business Organisation</b>	
<b>Course Code:21UCOC12</b>	<b>Hrs/Week: 5</b>	<b>Hrs/ Sem: 75</b>	<b>Credits : 4</b>

### Objectives

- To evolve the students' into managing business in an efficient and ethical manner.
- Impart knowledge on the basic concepts and latest developments in global business world.

### Course Outcomes:

<b>CO No.</b>	<b>Upon completion of this course, students will be able to:</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO – 1	understand the basic concepts and latest developments in the organisation of business.	1,3,4,6	Un
CO – 2	understand the basic forms of business organisation.	1,2,3	Un
CO – 3	know about the concepts of business ethics, business values and morals.	1,2,4	Un
CO – 4	appraise about MSME, recent changes in MSME sector, development of VSI under the plans, KVIC and its objectives .	1,6	Ev
CO – 5	know about the dominance of MNC in globalisation and globalisation of Indian business.	1,3,6	Un
CO – 6	analyse the pros and cons of globalisation in the business world and create new business models	4,5	An

SEMESTER –I			
Part III	Core II	Business Organisation	
Course Code:21UCOC12	Hrs/Week: 5	Hrs/ Sem: 75	Credits : 4

**Unit I - Concept of Business Organisation: (15 hours)**

Economic and Non-economic activities – Profession and Employment – Meaning of Business – Characteristics of Business – Business distinguished from Profession and Employment – Scope of Business – Objectives of Business – Functions of Business – Qualities of a successful Businessman.

**Unit II - Forms of Business Organization (15 hours)**

Sole proprietorship – Joint Hindu Family Firm – Partnership firm: Features – Merits and Demerits – Joint Stock Company: Features – Merits and Demerits – Co- operative Organization: Features – Public Utilities -Public enterprises

**Unit III – Business Ethics and Values: (15 hours)**

Concept of Ethics – Values – Morals – Ethics: Characteristics – Types- Approaches – Relevance – Business Value - Characteristics – Types – Code of conduct – Meaning – Limitations.

**Unit IV – Micro Small and Medium Enterprises: (15 hours)**

Micro Small and Medium Enterprises – Meaning – Classification – Recent changes in MSME – Objectives and workings of Khadi and Village Industries– Development of Village and Small Industries under the plans – Promotional Measures- Women Entrepreneurs

**Unit V - Multinational Corporations: (15 hours)**

Definition- Dominance of MNCs – MNCs and International trade – Merits and Demerits – Globalisation – Meaning – Features – Stages – Pros and Cons of globalization – Globalisation of Indian business.

**Text books:**

Tulsian P.C. & Vishal Pandey. *Business Organisation and Management*. Mumbai: TataMc Graw Hill First Edition. First Edition 2011

**Books for Reference:**

1. BhushanY.K. *Fundamentals of Business Organisation and Management 20<sup>th</sup> Edition*, New Delhi: Sultan Chand & Co,2016.
2. Reddy P.N. *Principles of Business Organisation and Management 6<sup>th</sup> Edition*, New Delhi: 2003,

<b>SEMESTER –I</b>			
<b>Part III</b>	<b>Allied I</b>	<b>Business Information System</b>	
<b>Course Code: 21UCOA11</b>	<b>Hrs/Week: 4</b>	<b>Hrs/Sem: 60</b>	<b>Credits : 4</b>

### **Objectives**

- To equip the students on the use of computers in business.
- To Impart hands-on experience in the use of Micro soft office programs.

### **Course Outcomes :**

<b>CO. No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO – 1	gain thorough knowledge about the fundamentals of MS Word	2,4,5	Un
CO – 2	familiarise with the calculations made in excel sheets	1,2,4	Ap
CO – 3	exhibit skills in power point	1,3,5	Ap
CO – 4	design the documents with various formats and designs	1,3,4,5	Ap
CO – 5	analyse the importance of MS Office in business enterprises.	1,2,6	An
CO – 6	create the methods of forming MS Access	1,3,5	Cr



SEMESTER –I			
<b>Part III</b>	<b>Allied I</b>	<b>Business Information System</b>	
<b>Course Code: 21UCOA11</b>	<b>Hrs/Week: 4</b>	<b>Hrs/Sem: 60</b>	<b>Credits : 4</b>

**Unit I – MS-Word (12 hours)**

Basic Computing Skills: Word Insert Menu - Comment, Header, Footer, PageNumber, Text Box, Quick parts, Word Art, Date and Time -Design and Page Layout Themes, Colors, Fonts, Paragraph Spacing, Effects, Water Mark, Page Color, Page Border - Introduction to mail merge-Mail Merge with labeling.

**Unit II – MS – Excel (12 hours)**

MS – Excel: Entering and Editing Cell Entries- Applications of Formula, Calculations of Commission and Inserting chart – Chart types - Working with Numbers– Changing - Worksheet Layout.

**Unit III – MS- PowerPoint (12 hours)**

MS- Power Point: Creating a basic presentation – Formatting and checking text- Applying Transition and Animation effects.

**Unit IV – MS- Access (12 hours)**

Introducing Access: Database – Tables, Queries, Forms, and Other Objects - Creating a Database Table – Opening and Viewing Tables – Entering and Altering Table Fields – Field Properties for Making Sure that Data Entries are Accurate – Finding and Replacing Data.

**Unit V – Internet and Email (12 hours)**

Creating an E-mail account- Sending and Receiving messages with attachments - Mail merge - Multimedia and its Applications in various sectors advantages – Emerging technologies in Multimedia.

**Practical: 30 hours**

**Text Book:**

Vikas Gupta.*Comdex Computer Course Kit, Windows XP with Office* ,New Delhi: Dreamtech Press 1<sup>st</sup> Edition 2017.

**Books for Reference:**

1. Srivastava T. N. *Introduction to Computers and their Applications to Banking*, New Delhi: Macmillan India, Ltd. , 1<sup>st</sup> Edition 2000.
2. Sanjay Saxena. *MS Office XP to Everyone; 1<sup>st</sup> Edition*, Chennai: Vikas Publishing HousePvt. Ltd., 2009.

<b>SEMESTER I</b>			
<b>Part IV Professional English for Commerce and Management - I</b>			
<b>Course Code: 21UCOPE1</b>	<b>Hrs/Week: 2</b>	<b>Hrs/Sem: 30</b>	<b>Credits : 2</b>

**Objectives**

- To enable students understand the importance of communication in business and train them to exhibit thinking, writing and speaking skills.
- Train students to be competent and skilled professionals who can control and manage business enterprise.

**Course Outcomes :**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO Addressed</b>	<b>Cognitive Level</b>
CO – 1	improve their competence in using the language.	1,5,8	Un
CO – 2	be proficient in reading.	1,5,8	Ap
CO – 3	develop content with Pictures/Hints	1,5,8	Ap
CO – 4	apply their writing skills in academic life	1,5,8	Ap
CO – 5	write without error of spelling or grammar	1,5,8	Ap
CO - 6	identify the difference between brainstorming and brainwriting	1,5,8	Un

<b>SEMESTER I</b>			
<b>Part IV Professional English for Commerce and Management - I</b>			
<b>Course Code: 21UCOPE1</b>	<b>Hrs/Week: 2</b>	<b>Hrs/Sem: 30</b>	<b>Credits : 2</b>

**Unit I – Communication (6 hrs)**

Meaning – Objectives – Process – Importance of Effective Communication in Business – Media – Reading Passages and Answering Questions – Developing Content with Pictures and Hints.

**Unit II – English for Effective Communication I (6 hrs)**

Essence of Business English – Words often Confused – Single Word for Group of Words – Prefixes and Suffixes – Synonyms and Antonyms

**Unit III – English for Effective Communication II (6 hrs)**

Some Spelling Rules – Some Words Commonly miss spelt – Aids to Correct Writing – Words Followed by Appropriate Prepositions

**Unit IV – Reading & Writing Skills (6 hrs)**

Listening to process description - Drawing a flow chart – Role play – Reading practice : Skimming - Scanning – Reading passages on products, Equipment and Gadgets – Writing : Process description – Compare and Contrast – Paragraph – Sentence – Definition and Extended Definition – Free Writing

**Unit V – Critical Thinking Skills (6 hrs)**

Brainstorming – Importance – Types – Rules – Elements – Advantages – Disadvantages - Brain writing – Importance – Types – Rules – Elements – Advantages – Disadvantages – Difference between Brainstorming and Brain writing

**Text Book :**

Rajendra Pal and Korlahalli. *Essentials of Business Communication*. New Delhi: Sultan Chand & Sons, 13<sup>th</sup> Revised edition; 2019

**Books for Reference:**

1. TANSCHÉ - *English for Commerce and Management*
2. Urmila Rai & Rai S.M. *Business Communication*. New Delhi: Himalaya Publishing House, 9<sup>th</sup> Revised Edition, 2015

SEMESTER - I			
Ability Enhancement Course -Value Education			
Code : 21UAVE11	Hrs/Week : 2	Hrs / Semester: 30	Credits : 2

### Unit I: Introduction to Value Education

Concept of Values -Types of Values- Approaches to values - Benefits of Value Education-Characteristics of Values

### Unit II: Human Values

Human Values -Sources of Human Values - Love -Compassion - Gratitude - Courage - Optimism - Forgiveness- the need and urgency to reinforce Human Values

### Unit III: Social Values

Role of family and society in teaching values - Role of educational institutions in inculcating values-Three general functions of education for society-Self-Reflection- Our society's needs - Social Responsibilities of a student

### Unit IV: Spiritual Values

Spiritual Values - Spiritual Development -Moral Development - Importance of Spiritual Values - Cultivation of Spiritual Values -Five most common spiritual values -Spiritual Resources

### Unit V: Values for Life Enrichment

Goal Setting - Building relationship - Friendship - Love relationship - Family relationship - Professional relationship Interpersonal Relationship -Essential Life Skills that Help in Students Future Development-Life Enrichment Skills Domain

### Books for Reference:

1. Sneha M. & K. Pushpanadham Joshi. *Value Based Leadership in Education Perspective and Approaches*, Anmol Publications Pvt. Limited, 2002.
2. Venkataiah.N. *Value Education*, APH Publishing, 1998
3. Pramod KumarM.A *Handbook on Value Education*, Ramakrishna Mission Institute of Culture (RMIC) 2007
4. Jagdosh Chand.*Value Education*. Shipra Publication 2007
5. Indrani Majhi (Shit)Ganesh Das, *Value Education*, Laxmi Publication Pvt. Ltd., 2017
6. Arumugam, N. S. Mohana, Lr.Palkani, *Value Based Education*, Saras Publication 2014

<b>SEMESTER - II</b>			
<b>Part -1</b> nghJj;jkpo; - jhs; 2 rka ,yf;fpaq;fSk; ePjp ,yf;fpaq;fSk; (nra;As;> ,yf;fzk>; ,yf;fpa tuyhW>ciueil> tho;f;if tuyhW)			
<b>Course Code: 21ULTA21</b>	<b>Hrs/Week:6</b>	<b>Hrs/ Semester : 90</b>	<b>Credits :3</b>

**Objectives:**

- tho;tpay; ed;ndwpfshd kdpjNeak;> rkj;Jtk; Nghd;wtw;iw tsh;j;Jf; nfhs;sf; fw;Wf; nfhLj;jy;
- mwnewpiaf; filg;gpb;gNj epiyahdJk; ePbj;jJkhd ed;ikiaj; jUTj vd;gijr; rhd;Nwhhpd; tho;f;if newpfs; %yk; czur;nra;jy>; nkhop mwpT> ,yf;fpa mwpT ,tw;iw tsh;j;Jf; nfhs;sf; fw;Wf; nfhLj;jy;

**Course Outcome**

<b>Co.No.</b>	<b>,g;ghlj;jpl;lk; khztpaUf;F</b>	<b>mwpTrhh; kjpg;gPL</b>
CO-1	,iw Mw;wiy czh;e;Jnfhs;s cJTfpwJ	kjpg;gPL
CO-2	ey;y ez;gh;fisAk; ey;y kdpjh;fisak; ,dk; fz;Lnfhs;sTk;> md;G> ,uf;fk;> ew;nrhy;> ew;nray; Nghd;w ew;gz;GfNshL thoTk; top tFf;fpwJ.	eilKiwg;gLj;Jjy;
CO-3	kdpj Nea gz;GfNshL tho;e;j rhd;Nwhhpd; mDgtq;fisg; ngw;Wf;nfhs;s cJTfpwJ	eilKiwg;gLj;Jjy;
CO-4	jdpkdpj tho;f;if; rpf;fy;fisAk; gpur;ridfisAk; vjph;nfhs;Sk; Mw;wiy cUthf;FfpwJ.	eilKiwg;gLj;Jjy;> jpwd; Nkk;ghL
CO-5	,iwtd; Kd; midtUk; rkk; vd;w rpe;jidia cUthf;FfpwJ.	kjpg;gPL
CO-6	Nghl;bj;Njh;Tfsf;Fg; gad;gLk; tifapy; gilg;ghf;fj; jpwid tsh;f;f cJTfpwJ.	gilg;ghw;wy;

SEMESTER - II			
<b>Part -1 nghJj;jkpo; - jhs; 2 rka ,yf;fpaq;fSk; ePjp ,yf;fpaq;fSk; (nra;As;&gt; ,yf;fzk;&gt; ,yf;fpa tuyhW&gt; ciueil&gt; tho;f;if tuyhW)</b>			
<b>Course Code: 21ULTA21</b>	<b>Hrs/Week:6</b>	<b>Hrs/ Semester : 90</b>	<b>Credits :3</b>

**myF - 1 nra;As; - 2 kzp**

**rka ,yf;fpaq;fs;**

,iwtzf;fk; - jpUehTf;furh;

irtk; 1. Njthuk; - jpUQhd rk;ge;jh;> jpUehTf;furh;> Re;juu;

2. jpUthrfk; - khzpf;fthrfh;

3. jpUke;jpuk; - jpU%yh;

4. jpUg;Gfo; - mUzfphp ehjh;

itztk;: 1. jpUg;ghit - Mz;lhs;

2. jpUtha;nkhop- ek;kho;thh;

ngsj;jk;: kzpNkfiy - rPj;jiyr; rhj;jdhh;

fpwpj;jtk;: 1. Njk;ghtzp - tPukhKdpth;

2. ,NaR fhtpak; - ftpQh; fz;zjhrd;

,Ryhkpak;: Ngl;il Mk;G+h; mg;Jy; fhjph; rhfpG ghly; - rf;fwhj;J ehkh

**ePjp ,yf;fpaq;fs;**

1. jpUf;Fws; - Cf;fKilik

2. ehybahh; - 1. ed;dpiyf; fz;

2. cwq;Fk; JizaJ

3. gonkhop ehD}W- 1. nghy;yhj nrhy;yp

2. tUtha; rpwpnjdpDk;

**myF - 2 ,yf;fzk; - 1 kzp**

1. nrhy;ypd; nghJ ,yf;fzk;

2. XnuOj;J xUnkhop> nrhy;ypd; tiffs;

3. ngah;r;nrhy; - mWtifg; ngah;fs;

4. tpidr;nrhy; - tiffs;- Kw;W> vr;rk;> Vty;> tpaq;Nfhs;> nra;tpid>

nrag;ghl;Ltpid> jd;tpid> gpwtpid

5. ,ilr;nrhy; - Vfhu> Xfhu> ck;ik ,ilr;nrhw;fs;

6. chpr;nrhy; - ,yf;fzk;> tiffs;

**nkhopg;gapw;rp**-xyp NtWghL mwpjy;

**myF - 3 ,yf;fpa tuyhW – 1 kzp**

1. irt ,yf;fpaq;fs;

2. itzt ,yf;fpaq;fs;

3. fpwpj;jtk; jkpOf;Fr; nra;j njhz;L

4. ,Ryhkpak; jkpOf;Fr; nra;j njhz;L  
 5. gjpndz; fPo;f;fzf;F E}y;fspy; 11 mwE}y;fs;

**myF - 4 ciueil - 1 kzp**

**epiwthd tho;f;iff;F Neuk; xJf;Fq;fs; - N[.nksu];**

(10 Kjy; 19 tiu cs;s fl;Liufs;)

**myF – 5 tho;f;if tuyhW - 1 kzp**

kdpjNk Gdpjk; - Rlh;e;njO - Kidth; mUl;rNfhjhp M.khpa rhe;jp

<b>SEMESTER – II</b>			
<b>PART – I French Paper – II Progressive French and Commercial correspondence</b>			
<b>Course Code : 21ULFB21</b>	<b>Hrs/week : 6</b>	<b>Hrs/ Sem : 90</b>	<b>Credits : 3</b>

**Objectives**

To build upon the language skills acquired to reach a standard level of speaking and writing French.

To give thrust on the actional approach to motivate the autonomy of the learner.

**Course Outcomes**

<b>CO</b>	<b>At the end of this course, the students will be able to</b>	<b>CL</b>
1.	demonstrate proficiency in vocabulary	Un
2.	read and write basic sentence structures in French	Un, Ap
3.	create simple sentences in French	Ev
4.	know the nuances of French commercial correspondence	An
5.	get a gist of the French literature	Un
6.	write formal business letters	Ap, Cr

<b>SEMESTER – II</b>			
<b>PART – I French Paper – II Progressive French and Commercial correspondence</b>			
<b>Course Code : 21ULFB21</b>	<b>Hrs/week : 6</b>	<b>Hrs/ Sem : 90</b>	<b>Credits : 3</b>

**Unit 1 – Les loisirs**

- 1.1 – Les loisirs
- 1.2 – La routine
- 1.3 – Parler de ses goûts et de ses préférences
- 1.4 – Décrire sa journée
- 1.5 – Le roman-photo de ma journée

**Unit 2- Où faire ses courses ?**

- 2.1 – Où faire ses courses ?
- 2.2 – Découvrez et dégustez !
- 2.3 – Au restaurant : commander et commenter
- 2.4 – Inviter et répondre à une invitation
- 2.5 – Le pays des gourmands

**Unit 3 - Tout le monde s’amuse**

- 3.1 – Tout le monde s’amuse
- 3.2 – Les ados au quotidien
- 3.3 – Décrire une tenue
- 3.4 – Ecrire un message amical
- 3.5 – L’école des chefs

**Unit 4 - Le texte littéraire**

- 4.1. Le Petit Prince (Chapitre 1) - Antoine de Saint Exupéry
- 4.2. La colombe poignardée et le jet d’eau – Calligramme - Guillaume Apollinaire

**Unit 5 – Les lettres et les termes**

- 5.1 – Les lettres formelles
- 5.2 – Les termes informatiques



### **Prescribed Text book :**

Cocton Marie-Noëlle.*Génération 1 Niveau A1*.Paris : Didier, 2016.

### **Books, Journals and Learning Resources**

- Cocton Marie-Noëlle.*Génération 1 Le cahier d'activités*. Paris : Didier, 2016.
- J.Girardet&J.Pécheur avec la collaboration de C.Gibble, Echo A1, CLE international, Paris, 2012.
- Carlo Catherine, Causa Mariella.*Civilisation Progressive du Français – I*. Paris : CLEInternational, 2003.
- Dintilhac Anneline, De Oliveira Anouchka, Ripaud Delphine, DuplexDorothee, Cocton Marie-Noëlle.*Saison 1 Niveau 1, Méthode de français et cahier d'exercices*. Paris : Didier, 2015
- Apollinaire Guillaume.*Calligrammes : Poèmes de la paix et de la guerre 1913-1916*.Paris: Gallimard, 1966
- Antoine de Saint-Exupéry.*Le Petit Prince*. Paris : Gallimard, 2007.
- [www.francaisfacile.com/exercices/](http://www.francaisfacile.com/exercices/)
- [www.bonjourdefrance.com](http://www.bonjourdefrance.com)
- <http://french-linguistics.co.uk/glossaries/commerce>

<b>SEMESTER-II</b>			
<b>Part II General English</b>	<b>Poetry, Prose, Extensive Reading and Communicative English –II</b>		
<b>Course Code 21UGEN21</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Semester:90</b>	<b>Credits:3</b>

### Objectives

- To help students realise how life, literature and language are closely connected
- To expose students to language skills through the core subjects

### Course Outcome:

<b>CO.No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO Addressed</b>	<b>Cognitive Level</b>
CO-1	enhance their vocabulary through the texts.	1	Un
CO- 2	demonstrate effective communication skills.	3	Un, Ap
CO- 3	comprehend passages and interpret on their own.	1,2	Un, Ap
CO- 4	construct paragraphs and essays, make notes and sum up passages.	8	An
CO- 5	analyse literary pieces and inculcate ethical values.	5	An
CO- 6	evaluate how language and literature are closely related to life.	5,6	Cr

<b>SEMESTER-II</b>			
<b>Part II General English</b>	<b>Poetry, Prose, Extensive Reading and Communicative English-II</b>		
<b>Course Code: 21UGEN21</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Semester:90</b>	<b>Credits:3</b>

### **Unit I –Poetry**

William Wordsworth	– Resolution and Independence
Henry W. Longfellow	– Psalm of Life
Toru Dutt	– The Lotus

### **Unit II – Prose**

A.G. Gardiner	– On Courage
Desmond Morris	– A Little Bit of What You Fancy
Kalpana Chawla	– The Sky is the Limit

### **Unit III – Short Story**

Saki	– Mrs. Packletide’s Tiger
Liam O’Flaherty	– The Sniper
Langston Hughes	– Thank You Ma’am

### **Unit IV – Grammar**

Tenses: Present, Past and Future

### **Unit V- Communication Skills**

Listening, Reading, Pronunciation, Key Functions, Speaking (TANSCHE - Module - II)

#### **Text Books:**

Units I-III – To be compiled by the Research Department of English

Unit – IV - Joseph, K.V. *A Textbook of English Grammar and Usage*. Chennai: Vijay Nicole Imprints Private Limited, 2006.

Unit - V – CLIL (Content & Language Integrated Learning) – Module II by TANSCHE (Tamil Nadu State Council for Higher Education)

<b>SEMESTER –II</b>			
<b>Part III</b>	<b>Core III</b>	<b>Financial Accounting II</b>	
<b>Course Code: 21UCOC21</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem: 75</b>	<b>Credits : 4</b>

### Objectives

- To make the students professionals in accounting with expertise in advanced accounting procedures.
- Enable students to demonstrate practical skills relating to assessment of profits for different forms of businesses.

### Course Outcomes:

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO – 1	identify the nature of expenses as capital, revenue and deferred for correct presentation in the final accounts of any company.	1,2,4	Ap
CO – 2	prepare accounts of non-trading concerns and professionals and royalties	1,5,8	Ap
CO – 3	understand the concept related to consignment and jointventure with normal and abnormal losses	1,5	Un
CO – 4	prepare consignment and joint venture account	1,2	Ap
CO – 5	prepare the self-balancing accounts and sectional balancing accounts and its various adjustments	1,3,6	An
CO - 6	evaluate the process of computing royalties with minimum rent,short workings and sub lease	2,4,5	Ev

<b>SEMESTER –II</b>			
<b>Part III</b>	<b>Core III</b>	<b>Financial Accounting II</b>	
<b>Course Code: 21UCOC21</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem: 75</b>	<b>Credits : 4</b>

**Unit I –Non-Trading Concerns (13 Hrs)**

Capital and Revenue – Deferred Revenue Expenditure – Accounts of non-trading concerns and professionals – Receipts and Payments account – Income and Expenditure account –Difference between Income and Expenditure a/c and Receipts and Payments a/c – Preparation of Balance sheet.

**Unit II – Consignment and Joint Venture (20 Hrs)**

Consignment account – Valuation of Closing stock – Normal and Abnormal loss – Goods sent at invoice price- Joint venture – Difference between Consignment and Joint venture –Accounting entries in the books of the co-ventures in separate set of books.

**Unit III – Self-Balancing and Sectional Balancing (16 Hrs)**

Self-Balancing system – Total Debtors account – Total Creditors account– Various adjustments accounts – Uses of Self-Balancing System – Sectional balancing.

**Unit IV – Insurance Claims (13 Hrs)**

Insurance claims – Loss of stock along with other assets-Rate of Gross Profit- Claim for loss of profit- Calculation of claim for loss of profit –Insured standing charges.

**Unit V – Royalties (13 Hrs)**

Royalties account - Meaning –Minimum Rent- Short Workings - Strike -Types of Recoupment –Sublease.

**Note : Theory 30% Problem70%**

**Text book:**

Gupta R.L. and Radhaswamy. M “*Advanced Accountancy*” Sultan Chand & Sons, New Delhi 13<sup>th</sup> Revised Edition Reprint 2020

**Books for Reference:**

1. Nagarajan K.L., Vinayagam M. and Mani P.L *Principles of Accountancy*. New Delhi: Eurasia Publishing house (P) ltd, Fourth Edition, 2009
2. Arulraj Ponnudurai. *Accountancy-Vol-II*.Tirunelveli–Sathya Publications, 11<sup>th</sup> edition Reprint 2020
3. Reddy T.S. and Murthy A. *Advanced Accountancy- Vol II*. Chennai – 17: Margham Publications, Second Edition 2019

SEMESTER – II			
Part III	Core-IV	Principles of Marketing	
Course Code:21UCOC22	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

### Objectives

- To make students proficient in marketing
- To provide knowledge on concepts of marketing and awareness on the various issues in marketing

### Course Outcomes :

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the nature, importance and classification of markets.	1,2	Un
CO – 2	understand the functions of marketing and marketing mix.	1,2	Un
CO – 3	evaluate the role of wholesalers and retailers.	1,2,3,5	Ev
CO – 4	evaluate the importance of sales promotion and qualities of successful salesmen.	2,3,4	Ev
CO – 5	understand about the product planning, development and product life cycle through modification.	1,4	Un
CO – 6	analyse the pros and cons of the various channels of distribution.	4,5	An

SEMESTER –II			
Part III	Core IV	Principles of Marketing	
Course Code: 21UCOC22	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

**Unit I - Market and Marketing (15 hours)**

Meaning of market – Definition of market – Evolution -Classification of markets - Marketing – Features of marketing – Importance of marketing –Modern marketing - Online marketing- Social Media marketing Instagram, Facebook, Whats app.

**Unit II -Marketing Mix, Marketing Function (15 hours)**

Marketing mix 4P’s –Definition – Modern Marketing Mix 7P’s–Marketing system – Marketing process – Concentration – Dispersion – Equalization – Marketing functions – Classification.

**Unit III - Product Planning, Development and Pricing (15 hours)**

Product planning and development– Steps involved in the development of new product - Product Line– Product Mix -Product Life Cycle Market segmentation – Definition — Criteria – Bases for segmentation - Pricing – Factors affecting Pricing – Methods of Pricing.

**Unit IV – Sales Promotion and Advertising (15 hours)**

Sales promotion –Importance - Kinds of sales Promotion- Personal Selling – Salesmanship- Importance - Qualities of salesmen - Kinds of Customers – Advertising: Functions- Advantages and disadvantages – Criticism of advertising – Recent trends in Advertising Media.

**Unit V – Channels of distribution (15 hours)**

Channels of distribution –Objectives – Characteristics – Kinds of Channel members – Direct and Indirect Marketing channel - Requisites for good members - Functions – Factors to be considered in channel selection – Motivations to Channel Members- Retailing and Wholesaling– Types of Retailers and wholesalers .

**Text Book**

Pillai R.S.N. & Bagavathi. *Marketing*. New Delhi: Sultan Chand & sons Reprint First Edition- 2014

**Books for Reference:**

1. Philip Kotler. *Marketing*. New Delhi: Prentice Hall of India Pvt Ltd: 10<sup>th</sup> Edition 2010
2. Rajan Nair. *Marketing*. New Delhi:S. Chand & Sons: 7<sup>th</sup> Edition 2014

<b>SEMESTER II</b>			
<b>Part III Allied II Business Management</b>			
<b>Course Code: 21UCOA21</b>	<b>Hrs/Week: 4</b>	<b>Hrs/Sem: 60</b>	<b>Credits : 4</b>

**Objectives**

- To equip students with skills of managing a business enterprise.
- To enable students to have thorough knowledge in principles of management.

**Course Outcomes:**

<b>CO.No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO address ed</b>	<b>Cognitive Level</b>
CO – 1	understand the principles of Management.	1,2,3	Un
CO – 2	understand nature of management and apply the various concepts in business.	1,2,3	Ap
CO – 3	assess the principles of direction and its importance.	1,4	Ev
CO – 4	familiarise with the controlling and co-ordination techniques.	1,4	An
CO - 5	analyse the importance of decision making in business.	1.2.3	An
CO - 6	exhibit knowledge and skills relevant to principles of direction	2,4,5	Ap



<b>SEMESTER II</b>			
<b>Part III Allied II</b>		<b>Business Management</b>	
<b>Course Code: 21UCOA21</b>	<b>Hrs/Week: 4</b>	<b>Hrs/Sem: 60</b>	<b>Credits : 4</b>

**Unit I–Nature of Business Management concept: (12 hours)**

Concept and Thoughts of Management—Meaning – Functions of Management—Principles of Management –Functions of a Manager–Qualities of a manager–Management by Objectives – Meaning – Features – process of MBO.

**Unit II –Planning and Decision Making: (12 hours)**

Planning: Meaning –Objectives –Characteristics—Importance –Limitations– Types and Methods of Planning- Decisionmaking–Meaning–Characteristics –Elements–Process–Principles.

**Unit III– Organisation: (12 hours)**

Organisation: Definition – Principles of organization – Classification –Formal Organization – Informal Organization. Difference between Formal and Informal Organisation– Functions- Types of Organisation -Line- Line and staff-Committee Organization.

**Unit IV– Staffing and Direction (12 hours)**

Staffing: – Meaning - Definition – Recruitment – Meaning- Sources -Selection – Selection Procedure -Direction–Meaning–Definition–Principles–Importance.

**Unit V–Co-ordination and Controlling (12 hours)**

Co-ordination- Meaning -Importance –Types of Co-ordination— Steps for effective coordination Techniques of Co-ordination. Controlling: Definition–Importance–Steps in Control process.

**Text Book**

Ramasamy T. *Principles of Management*. New Delhi: Himalaya Publishing House. Revised edition 2021

**Books for Reference:**

1. Tripathi P.C. *Principles of Management*. New Delhi: Tata MCGraw Hill Publishing Co.Fifth Edition, 2017
2. Prasad L.M. and Gulshan S.S. *Management:Principles & Practices*. NewDehi: Sultan Chand& Sons Educational Publishers. Revised Edition 2019

<b>SEMESTER II</b>			
<b>Part IV Professional English for Commerce and Management – II</b>			
<b>Course Code: 21UCOPE2</b>	<b>Hrs/Week: 2</b>	<b>Hrs/Sem: 30</b>	<b>Credits : 2</b>

### Objectives

- To enable students understand the importance of communication in business and train them to exhibit thinking, writing and speaking skills.
- Train students to be competent and skilled professionals who can control and manage business enterprise.

### Course Outcomes:

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO – 1	understand the role of internet in business	1,5,8	Un
CO – 2	examine the different modes of online communication	1,5,8	An
CO – 3	draft letters pertaining to business activities	1,5,8	Ap
CO – 4	demonstrate in dignified self presentation	1,5,8	Ap
CO – 5	evaluate the difference between public speaking and talking	1,5,8	Ev
CO -6	use language for speaking with confidence in an intelligible and acceptable manner	1,5,8	Ev

<b>SEMESTER II</b>			
<b>Part IV Professional English for Commerce and Management – II</b>			
<b>Course Code: 21UCOPE2</b>	<b>Hrs/Week: 2</b>	<b>Hrs/Sem: 30</b>	<b>Credits : 2</b>

**Unit I – Electronic Communication (6 hrs)**

The internet: Understanding the internet in Business – Uses of the internet – Different modes of online communication – E-mail: Writing effective e-mails – The Language of e-mails – Golden Rules for effective e-mails – Forwarding e-mails – e-mail attachments – Specimen e-mails– Latest trends in e-communication

**Unit II -Business Letters I (6 hrs)**

Layout – Need – Functions of a Business Letter – Specimen Letters

**Unit III – Business Letters II (6 hrs)**

Drafting of Letters: Enquiries and Replies – Orders and their Execution– Complaints and Adjustments

**Unit IV– Speeches (6 hrs)**

Introduction – Characteristics of a Good Speech – Profile of a Good Speaker – Planning to Speak – Model Speech

**Unit V – Presentation Skills (6 hrs)**

Introduction – Specifying the objective – Planning – Preparation Practice and Rehearsal– Getting Ready – Making the Presentation

**Text Book :**

Rajendra Pal and Korlahalli. *Essentials of Business Communication* New Delhi, Sultan Chand & Sons 13<sup>th</sup> Revised Edition : 2019.

**Books for Reference:**

1. Pillai R.S.N & Bagavathi. *Modern Commercial Correspondence*, New Delhi, S.Chand & Co., Reprint Edition, 2007.
2. Reddy C.R. *Business Communication*, Dream Tech Press, Revised Edition, 2019.
3. Module by TANSCH (Tamil Nadu State Council for Higher Education)

Semester – II			
Environmental Studies			
Code : 21UAEV21	Hrs/ Week : 2	Hrs/Sem:30	Credits : 2

### Course Outcomes:

Upon completion of this course, the students will be able to

- 1 Recognize the biotic and abiotic components of ecosystem and how they function.
- 2 Use natural resources more efficiently and know more sustainable ways of living.
3. Acquire an attitude of concern for the environment.
4. Participate in improvement and protection of environment.
5. Manage unpredictable disasters.
- 6 Create awareness about environmental issues to the public.

### Unit I Environment and Ecosystem

Aim and need for Environmental Awareness - Components of Environment  
Ecosystem - Components of Ecosystem: Abiotic and biotic factors ( Producer, Consumer and Decomposer) – Food Chain, Tropic Levels - Food Web, Energy flow and Ecological pyramids

### Unit II Natural Resources:

Renewable and non-renewable resources – Water Resources: Uses and Conservation of Water – Rain Water Harvesting – Forest Resources: Importance of Forests - Major and Minor forest produces - Conservation of Forest Energy Resources: Solar Fossil Fuel – Wind – Role of individuals in the conservation of natural resources

### Unit III Environmental Pollution

Pollutants – Types of pollution: Air, Water, Noise and Plastic Pollution – Causes, effects and Control measures – Global warming and Climate Change

### Unit IV Human Population and Environment

Effect of human population on environment – Population Explosion problems related to population explosion – Involvement of population in conservation of environment – Measures adopted by the Government to control population growth – Environment and human health

### Unit V Disaster Management

Floods–Drought–Earthquakes– Cyclones – Landslide–Tsunami–Control measures

<b>SEMESTER – III</b>			
<b>Part-I nghJ;jkpo; - jhs; 3 fhg:gpa ,yf;fpaq;fSk; rpw;wpyf;fpaq;fSk; (nra;As;&gt; ,yf;fzk;&gt; ,yf;fpa tuyhW&gt; ciueil&gt; Gjpdk;&gt;)</b>			
<b>Course Code: 21ULTA31</b>	<b>Hrs / Week:6</b>	<b>Hrs / Semester: 90</b>	<b>Credits: 4</b>

**Objectives:**

- khztpah; ,iw ek;gpf;ifapYk;> ew;gz;GfspYk; tsh;e;J> ,yf;fpa mwptpYk; nkhopj;jpwpdpYk; rpwe;J tpsq;f topfhI;ly;.
- fhg:gpa khe;jhpd; tho;f;ifapd; %ykhf fITs; ek;gpf;if> ey;y cwTfs;> ,aw;ifia Nerpj;jy;> nkhopmwpT Nghd;wtw;iw tsur; nra;jy;.

**Course Outcome:**

<b>CO.No.</b>	<b>,g;ghlj;jpl;lk; khztpaUf;F</b>	<b>mwpTrhh; kjpg;gPL</b>
CO-1	ngz;fspd; rl;lq;fs; chpikfs;> Ntiytha;g;G gw;wpa tpguq;fis mwp;e;J nfhs;s cjTfpwJ.	eilKiwg;gLj;jy;
CO-2	murpay; #o;r;rp> ,dk;> rhjp Fwpj;j ghFghL ,tw;wpypUe;J tPLjiy ngWk; toptiffisf; fw;Wf;nfhLf;fpwJ.	eilKiwg;gLj;jy;
CO-3	,yf;fpa mwptpid tsh;f;> fhg;gpar; Rit czh;e;J Ritf;f tha;g;gspf;fpwJ.	eilKiwg;gLj;jy;
CO-4	jdpkdpj tho;f;ifr; rpf;fy;fis vjpHnfhs;Sk; epiyia cUthf;FfpwJ	eilKiwg;gLj;jy;
CO-5	,g;gFjpapy; thOk; mbj;jl;L kf;fspd; tho;T epiyia mwpe;J nfhs;s cjTfpwJ. ngz;fs; ePjpf;Fg; NghuhLk; czHit tsh;f;fpwJ.	eilKiwg;gLj;jy;> jpwd; Nkk;ghL
CO-6	Nghl;bj; NjHTfSf;Fg; gad;gLk; tifapy; gilg;ghf;fj; jpwid tsHf;f cjTfpwJ.	gilg;ghw;wy;>jpwd; Nkk;ghL

**SEMESTER – III**

**Part-I nghJj;jkpo; - jhs; 3 fhg;gpa ,yf;fpaq;fSk; rpw;wpyf;fpaq;fSk;  
(nra;As;> ,yf;fzk;> ,yf;fpa tuyhW> ciueil> Gjpdk;>)**

**Course Code: 21ULTA31**

**Hrs / Week:6**

**Hrs / Semester: 90**

**Credits: 4**

**myF - 1 nra;As; - 2 kzp**

**fhg;gpaq;fs;**

1. rpyg;gjpfhuk; - milf;fyf; fhij : 11 – 94 ghlybfs;
2. kzpNkfiy – MGj;jpud; jpwd; mwptpj;j fhij : 1 Kjy; 56 ghlybfs;
3. nghpaGuhzk; - fz;zg;g ehadhh; Guhzk;. (ghly;fs;: 757 - 762> 67> 74> 81> 84>85> 804> 05> 06> 12> 14> 18> 19> 825 – 832> 834.
4. fk;guhkhazk; - el;Gf;Nfhl; glyk;.
5. rPwhg;Guhzk; - fs;tiu ejp kwpij;j glyk;.
6. Njk;ghtzp - tsd; rdpj;j glyk;.- 9 Kjy; 31 ghly;fs;.

**rpw;wpyf;fpak;**

1. jpUf;Fw;whyf; FwtQ;rp. IV FwtQ;rp ehlfk;. 8. vq;fs; kiyNa.

**myF -2 ,yf;fzk; - 1 kzp**

**nghUs; ,yf;fzk;**

1. mfg;nghUs; : vOjpiz tpsf;fk; - Kjy;> fU> chpg;nghUs;
2. Gwg;nghUs; : ntl;rpj;jpiz Kjy; ghlhz;jpiz tiu tpsf;fk; kl;Lk;

**ahg;G ,yf;fzk;**

1. ahg;G cWg;Gfs;. (vOj;J> mir> rPh;> jis> mb> njhil)

**myF - 3 ,yf;fpa tuyhW - 1 kzp**

1. lk;ngUq;fhg;gpq;fs;
2. lQ;rpWfhg;gpaq;fs;
3. rpw;wpyf;fpaj;jpd; Njhw;wKk; tsh;r;rpAk;> gps;isj;jkpo;> fyk;gfk;> FwtQ;rp> guzp.
4. Gjpdk; Njhw;wKk; tsh;r;rpAk;..

**myF - 4 ciueil - 1kzp**

,g;ngHOJ ,ts; - g. jpUkiy.

**myF - 5 Gjpdk;** - 1 kzp

Njhpahazk; (r%f ehty;) - fz;zFkhu tp];t&gd;.

<b>SEMESTER – III</b>			
<b>Course Title : PART – I French Paper – III Advanced French Language</b>			
<b>Course Code : 21ULFA31</b>	<b>Hrs/week : 6</b>	<b>Hrs/ Sem : 90</b>	<b>Credits : 4</b>

### **Objectives**

To enhance the acquisition of all the four competencies of language learning.

To create the independent capability of the learner to respond and tackle the various situations of communication when the learner is in the native country of the target language

### **Course Outcomes**

<b>CO</b>	<b>At the end of this course, the students will be able to</b>	<b>CL</b>
1.	analyse and Interpret French realities	Un, Ap
2.	understand and analyse the various components of French life	Un, An
3.	evaluate French civilisation , appreciate the differences between eastern and western civilisation	Ev
4.	understand grammar and apply the acquired grammatical knowledge to do the grammar exercises	Re, Un, Ap
5.	create passages on her own civilisation in the target language	Un, Cr
6.	comprehend French literature	Un

<b>SEMESTER – III</b>			
<b>Course Title : PART – I French Paper – III Advanced French Language</b>			
<b>Course Code : 21ULFA31</b>	<b>Hrs/week : 6</b>	<b>Hrs/ Sem : 90</b>	<b>Credits : 4</b>

**Unit 1 – Pas de chance !**

- 1.1 – Se plaindre / plaindre quelqu'un
- 1.2 – Donner une explication
- 1.3 – Exprimer une émotion négative
- 1.4 – Demander et dire le poids et la taille
- 1.5 – Chance et malchance

**Unit 2 – Beau travail ?**

- 2.1 – Comprendre un programme d'échange universitaire
- 2.2 – Exprimer le but, le souhait et un projet professionnel
- 2.3 – Exprimer une capacité, une compétence
- 2.4 – Comprendre des tâches professionnelles
- 2.5 – Universités 2.0

**Unit 3 – Au grand air**

- 3.1 – Comprendre une BD sur un changement de vie
- 3.2 – Exprimer son insatisfaction
- 3.3 – Exprimer un choix de vie
- 3.4 – Décrire son mode de vie
- 3.5 – Je cultive mon jardin

**Unit 4 – C'était bien ?**

- 4.1 – Parler de ses difficultés
- 4.2 – Encourager, rassurer
- 4.3 – Parler d'un projet
- 4.4 – Exprimer son accord, son désaccord et intérêt
- 4.5 – Les Français en chanson

**Unit 5 – Le texte littéraire**

- 5.1 – Demain dès l'aube - Victor Hugo



## 5.2 – La Laitière Et Le Pot Au Lait - Jean De La Fontaine

### **Prescribed Textbook :**

Céline Braud, Aurélien Calvez, Guillaume Cornuau, Anne Jacob, Sandrine Vidal, Cécile Pinson, Marion Alcaraz. *Edito A1 Méthode de français*. Paris : Didier, 2016.

Céline Braud, Aurélien Calvez, Guillaume Cornuau, Anne Jacob, Sandrine Vidal, Cécile Pinson, Marion Alcaraz. *Edito A1 Cahier d'exercices*. Paris : Didier, 2016.

### **Books, Journals and Learning Resources**

- J. Girardet & J. Pécheur avec la collaboration de C. Gible. *Echo A1*. Paris : CLE International, 2012.
- Carlo Catherine, Causa Mariella. *Civilisation Progressive du Français – I*. Paris : CLE International, 2003.
- Cocton Marie-Noëlle. *Génération 1 Niveau A1, Méthode de français et cahier d'exercices*. Paris : Didier, 2016.
- Dintilhac Anneline, De Oliveira Anouchka, Ripaud Delphine, Duplex Dorothée, Cocton Marie-Noëlle. *Saison 1 Niveau 1, Méthode de français et cahier d'exercices*. Paris : Didier, 2015
- [www.francaisfacile.com/exercices/](http://www.francaisfacile.com/exercices/)
- [www.bonjourdefrance.com](http://www.bonjourdefrance.com)
- <https://www.frenchtoday.com/french-poetry-reading/>

<b>SEMESTER – III</b>			
<b>Part II English Poetry, Prose, Extensive Reading and Communicative English - III</b>			
<b>Course Code: 21UGEN31</b>	<b>Hrs/ Week: 6</b>	<b>Hrs/ Semester: 90</b>	<b>Credits: 4</b>

**Objectives:**

- To acquaint students with literary art and writings of universal appeal.
- To strengthen the proficiency of communicative English through literary based study.

**Course Outcome:**

<b>CO.No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO Addressed</b>	<b>CL</b>
CO-1	understand the language and literary components of texts	1	Un
CO-2	develop interest and appreciate literary texts	2	Un, Ev
CO-3	comprehend aspects of grammar and its application	6	Un
CO-4	evaluate perspectives and human values for life	4, 5	Ev
CO-5	adopt appropriate technique to enhance communication and writing	3, 7	Ap, Cr
CO-6	enrich vocabulary and develop skills of formal writing and communication	7, 8	Ap, Cr

**SEMESTER – III**

**Part II General English Poetry, Prose, Extensive Reading and Communicative English – III**

**Course Code: 21UGEN31**

**Hrs/ Week: 6**

**Hrs/ Semester: 90**

**Credits: 4**

**Unit I –Poetry**

- |                     |   |
|---------------------|---|
| William Shakespeare | – All the World’s a Stage               |
| Dylan Thomas        | – Do not go gentle into that good night |
| Sri Aurobindo Ghosh | – The Divine Worker                     |

**Unit II – Prose**

- |                  |                                 |
|------------------|---------------------------------|
| Bertrand Russell | – How to Avoid Foolish Opinions |
| Virginia Woolf   | – Men and Women                 |
| M.K. Gandhi      | – At School                     |

**Unit III – Fiction**

- |                  |                                       |
|------------------|---------------------------------------|
| Charlotte Bronte | - <i>Jane Eyre</i> (Abridged Version) |
|------------------|---------------------------------------|

**Unit IV – Grammar**

Active and Passive Voice, Direct and Indirect Speech

**Unit V –Communication Skills**

Listening Comprehension, Close Reading, Conversational English, Formal Writing

**Text Books:**

Units I – III – Compiled by the Research Department of English.

Units IV – Joseph, K.V. *A Textbook of English Grammar and Usage*. Chennai: Vijay Nicole Imprints Private Limited, 2006.

Unit V – CLIL ( Content & Language Integrated Learning ) – Module IV by TANSICHE.

<b>SEMESTER –III</b>			
<b>Part III Core V</b>		<b>Advanced Financial Accounting</b>	
<b>Course Code: 21UCOC31</b>	<b>Hrs/Week: 5</b>	<b>Hrs/ Sem: 90</b>	<b>Credits : 4</b>

**Objectives:**

To impart in-depth knowledge and develop the skill required for the preparation of financial statements and accounts of various business.

To enable the students solve the problems with all the adjustments.

**Course Outcomes:**

<b>CO. No.</b>	<b>On completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO – 1	prepare partnership accounts in case of admission.	1,2, 5	Ap
CO – 2	have practical knowledge regarding the maintenance of partnership accounts in case of retirement and death of a partner.	1,2,5	Ap
CO – 3	work on partnership accounts in case of dissolution of a firm.	1,2,5	Ap
CO – 4	know about the maintenance of accounts relating to branch accounts and departmental accounts.	1,2,5	Un
CO – 5	calculate profits involved in sending goods at invoice price.	1,5,8	Ap
CO – 6	have working knowledge on the accounts prepared under hire purchase system.	1,5,6	Ap

<b>SEMESTER –III</b>			
<b>Part III</b>	<b>Core V</b>	<b>Advanced Financial Accounting</b>	
<b>Course Code: 21UCOC31</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem: 75</b>	<b>Credits : 4</b>

**Unit I – Partnership Accounts – Admission (17 Hrs)**

Partnership accounts – Definition – Provisions under Sec13 of Partnership Act – Profit & Loss Appropriation Account – Partner’s Capital Account. Admission of a Partner: New Ratio –Sacrifice Ratio- Revaluation – Treatment of Goodwill – Methods of Valuation of Goodwill – Adjustments for Undistributed Profits and Losses.

**Unit II - Partnership Accounts- Retirement and Death (13 Hrs)**

Retirement: Adjustments Relating to Retirement - Settlement of Retiring Partner’s Loan a/c. Death: Deceased Partners’ Share of Profit - Settlement by Executors.

**Unit III – Partnership Accounts – Dissolution (17 Hrs)**

Dissolution of a Firm: Dissolution of Firm vs Partnership – Modes of Dissolution – Realization Account –Insolvency of One Partner – Rule in Garner vs Murray- Realization of Assets and Liabilities - Piecemeal Distribution : Proportionate Capital Method

**Unit IV – Branch and Departmental Accounts (14 Hrs)**

Branch Accounting: Debtors System – Invoice Price Method (Excluding Independent Branches and Foreign Branches). Departmental Accounts: Allocation and Apportionment of Departmental Expenses –Difference between Departmental Accounts and Branch Accounting.

**Unit V – Hire Purchase and Instalment Purchase Accounts (14 Hrs)**

Hire Purchase and Instalment System – Calculation of Interest – Calculation of Cash Price – Default and Repossession – Difference between Hire Purchase and Instalment.

**Note: Theory :30% Problem:70%**

**Text Book:**

Gupta R. L. and Radhasamy M. *Advanced Accounts -Volume I*, New Delhi: Sultan Chand & Sons, Publishers, 13<sup>th</sup> Revised Edition Reprint 2020

**Books for Reference:**

1. Jain S.P. & Narang. *Practical problems in Advanced Accountancy*, Kalyani Publishers, New Delhi 21<sup>st</sup> Revised Edition, 2018,
2. Maheswari S.N. *Advanced Accounting*, Vikas Publishing House, New Delhi 11<sup>th</sup> Edition 2018
3. Arulraj Ponnudurai *Accountancy*, Vol-III, Sathya Publications, Tirunelveli – 5. 11<sup>th</sup> edition Reprint 2020
4. Reddy T.S. and Murthy A. *Advanced Accountancy*, Vol-I Margham Publications, Chennai, Second Edition 2019.

<b>SEMESTER –III</b>			
<b>Part III Allied</b>		<b>Business Mathematics</b>	
<b>Course Code: 21UCOA31</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem: 75</b>	<b>Credits : 4</b>

**Objectives:**

- Enable the students to develop proficiency in the application of mathematics to solve business problems
- Help the students to understand how to process and interpret information to arrive at logical conclusions through common business mathematics applications.

**Course Outcomes:**

<b>CO.No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO – 1	understand the theory of indices	6,8	Un
CO – 2	use formulae, logarithms and mathematical expressions problems in equations	2,4	Ap
CO – 3	evaluate the methods of interest account and their basic applications in practice	1,5	Ev
CO – 4	analyse the mathematical skills required in mathematically intensive areas of business	4,7	An
CO – 5	measure the matrix rule	2,3	Ev
CO – 6	appraise the acquired knowledge and skills with practical problems in business mathematics	3,5	An

<b>SEMESTER –III</b>			
<b>Part III Allied</b>		<b>Business Mathematics</b>	
<b>Course Code: 21UCOA31</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem: 75</b>	<b>Credits : 4</b>

**Unit I - Equations**

**(15 Hrs)**

Introduction- Degree of Equations –Linear Equations - Quadratic Equations- Formula method- Factorization method – - Simultaneous Linear equations with two or three unknown variables

**Unit II - Theory of Indices**

**(15 Hrs)**

Introduction – Laws of Indices - Types of Indices - Positive index, Zero index, Negative index, Fractional index

**Unit III - Theory of logarithms**

Introduction - Characteristics of Logarithm - Laws of logarithms – Product Rule - Quotient Rule - Power Rule - Change Rule - Common logarithms

**Unit IV – Matrices**

**(15 Hrs)**

Introduction – Types of Matrices – Equality of Matrices – Addition of Matrices- Subtracting of Matrices- Multiplication of Matrices- Transpose of Matrix - Determinants - Inverse of a Matrix – Solution for simultaneous equations using matrix method

**Unit V - Commercial Arithmetic**

**(15 Hrs)**

Introduction - Percentages – Ratio and Proportion- Simple Interest - Compound Interest – Discount – Banker’s Discount – True Discount-Trade Discount - Cash Discount

**Note: Theory – 30 %Problem – 70%**

**Text Book:**

1. Wilson M. *Business Mathematics*. New Delhi: Himalaya Publishing House. Reprint 2020

**Books for Reference:**

1. Ranganath G.K. *A text book of Business Mathematics*, New Delhi: Himalaya Publishing House. Reprint 2018

2. Sancheti D.C. & Kapoor V. *Business Mathematics*. New Delhi: Sultan Chand& Sons. Reprint 2019

<b>SEMESTER –III</b>			
<b>Part III</b>	<b>Core SB</b>	<b>E – Accounting</b>	
<b>Course Code: 21UCOS31</b>	<b>Hrs/Week: 4</b>	<b>Hrs/Sem: 60</b>	<b>Credits : 4</b>

**Objective :**

To make the students competent and skilled accounting professionals to manage business applications by using TALLY Software.

**Course Outcomes:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO-1	develop the computerized knowledge in accounting	1,2,3	Un
CO-2	impart the basic principles and concepts of computerized accounting	1,2	Un
CO-3	assess on the use and application of Tally	1,2	Ev
CO-4	describe about the concept of vouchers	2,4	Un
CO-5	prepare inventory accounting and prepare final accounts	1,5,8	Ap
CO-6	make use of cost category and cost centers in voucher	1,5	Ap



SEMESTER –III			
Part III	Core SB	E – Accounting	
Course Code: 21UCOS31	Hrs/Week: 4	Hrs/Sem: 60	Credits : 4

**Unit I Introduction to Tally [12 Hrs]**

Meaning of computerized Accounting– Importance – Computerized Accounting Vs Manual Accounting– Creation of company – Select Company Technical advantages of Tally –Alter – Edit- Delete Company – Role and Importance of Functional keys

**Unit II Ledger and Voucher Creation [12 Hrs]**

Creation of Groups – Various kinds of Groups – Multiple and Single groups – Creation of Ledgers – Various kinds of ledgers - Entering vouchers – Journal voucher, Purchase voucher, Sales - Vouchers, Receipt Voucher, Payment Voucher

**Unit III E- Accounting [12 Hrs]**

Trial Balance, Trading Account, Profit and Loss Account and Balance sheet preparation.

**Unit IV Inventories [12 Hrs]**

Introduction to Inventories - Creation of Stock category – Stock group – Stock item – Editing and Deletion of stock groups and stock items – Usage of stock in voucher entry – Stock voucher on Purchase order – Stock Journal entries – Rejection vouchers.

**Unit V Creation of Cost Center [12 Hrs]**

Introduction to cost – Creation of Cost Category – Cost Centre Category – Editing and Deleting Cost Centre – Usage of Cost Category and Cost Centers in voucher entry

**Note: Theory: 60% Practical: 40 %**

**Text Book:**

Nadhani A. K. & Nadhani K.K.*Implementing Tally*. New Delhi: BPB 4<sup>th</sup> Edition 2018

**Books for Reference:**

1. ICA R&D Team. *Tally 9.0*. New Delhi: Vikas Publishing House Pvt Ltd. 4<sup>th</sup> Revised Edition 2019
2. Vishu Priya Singh. *Quick Learn Tally*. New Delhi: Computech Publication Pvt ltd. 5<sup>th</sup> Revised Edition 2020
3. Sriniva Valaban. *Computer Application in Business*. New Delhi: Sultan & Sons. 3<sup>rd</sup> Edition 2017

<b>SEMESTER –III</b>			
<b>Part III Non Major Elective Principles of Accountancy</b>			
<b>Course Code: 21UCON31</b>	<b>Hrs/Week: 2</b>	<b>Hrs/Sem: 30</b>	<b>Credits : 2</b>

**Objective:**

To impart basic knowledge of the fundamental accounting concepts in preparing final accounts.

**Course Outcomes:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to:</b>	<b>PSO Addressed</b>	<b>Cognitive Level</b>
CO – 1	have a fundamental knowledge on basic rules of Accounting.	1,2,5	Un
CO – 2	prepare the Trial balance.	1,2,3,8	Ap
CO – 3	prepare the journal	1,2	Ap
CO – 4	prepare the ledger	2,8	Ap
CO – 5	prepare the subsidiary books	2,8	Ap
CO – 6	prepare Trading, Profit and Loss account and Balance Sheet	2,5	Ap

<b>SEMESTER –III</b>			
<b>Part III Non Major Elective Principles of Accountancy</b>			
<b>Course Code: 21UCON31</b>	<b>Hrs/Week: 2</b>	<b>Hrs/ Sem: 30</b>	<b>Credits : 2</b>

**Unit I – Introduction (6 Hours)**

Meaning of Book-keeping – Accounting – Important terms in Accounts – Rules for Double entry system – Journal Entry – Ledger

**Unit II - Subsidiary Books (5 Hours)**

Subsidiary books – Purchase – Purchase returns – Sales – Sales returns – Triple column Cash Book – Petty cash book

**Unit III – Trial Balance (6 Hours)**

Trial balance – Meaning – Specimen - Preparation of trial balance

**Unit IV –Trading and Profit and Loss account of Sole Trading (7 Hours)**

Trading Account – Specimen – Problems - Profit and Loss account Specimen – Problems (Simple Adjustments only).

**Unit V – Balance Sheet of Sole Trading (6 Hours)**

Balance Sheet - Specimen – Problems (Simple Adjustments only)

**Note :** Theory 40% and Problem 60%

**Text Book :**

Arulraj Ponnudurai S. *Principles of Accountancy*. Tirunelveli: Sathya Publications. 11<sup>th</sup> edition Reprint 2020

**Books for Reference:**

1. Nagarajan K.L., Vinayakam N. & Mani P.L. *Principles of Accountancy*. New Delhi S.Chand &Company Pvt. Ltd., Fourth Edition, 2009.
- 2.Pillai R.S.N. Bagavathi. *Principles of Accountancy*. New Delhi: S. Chand & Company Ltd. 2010 3<sup>rd</sup> edition 2010

<b>Semester – III</b>			
<b>Women’s Synergy</b>			
<b>Code : 21UAWS31</b>	<b>Hrs/ Week : 2</b>	<b>Hrs/Sem:30</b>	<b>Credits : 2</b>

### **Unit I - Physical Health**

Woman’s Structural Organisation – Levels of organisation – Body image - Reproductive health – Hormonal Cycle and its Psycho-somatic implications – Child birth – lactation – Nutritional status of women.

### **Unit II – Psychological Health**

Examining factors determining psychological conditions of women – Depression, anxiety, stress, hysteria – Socio – cultural and familial conditioning of women’s minds – Self Image, Discrimination against women.

### **Unit III – Women and Legal Awareness**

Women specific – centered legislations – legal issues – laws to prevent gender based violence National / State Pro-women schemes – educational and Employment schemes. Laws for protection of Women – Women’s rights to property – Women’s Rights in the Indian Constitution – Maternity benefit act.

### **Unit IV – Women and Finance**

Manager of domestic finance – Budgeting basics – Create a family budget - Set financial goals – Plan for financial emergencies – Budget for travel – Saving strategies – Investment options

### **Unit V – Women’s Empowerment in Various Domain**

Introduction - Women created history in sports and music – P. T. Usha, M. S. Subbulakshmi - Women who crossed hurdles in Social Service – Mother Theresa, Muthulakshmi Reddy, Medha Patkar - Role of Women in Indian independence movement and Politics – Indira Gandhi, Aruna Asaf Ali.

SEMESTER III			
Self Study Course		Customer Relationship Management	
Course Code: 21UCOSS1			Credits : 2

**Objectives:-**

To make the students familiar with CRM concepts and CRM in marketing

To enable the students analyse CRM implementation process.

**Course Outcomes:**

CO No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO-1	understand the concept of customer relationship management	2,3	Un
CO-2	identify the emerging trends of CRM in marketing	2,4,6	Un
CO-3	analyze the issues and problems in customer relationship management issues and problems	2,3	An
CO-4	analyse the technology of integrating CRM with ERP	5,6	An
CO-5	assess integration of CRM with data warehouse	4,8	Ev
CO-6	learn the implementation of CRM	3,4	Ap

SEMESTER III			
Self Study Course	Customer Relationship Management		
Course Code: 21UCOSS1			Credits : 2

**UNIT – I CRM Concepts (12 hours)**

Acquiring customers - Customer Loyalty - Optimizing customer relationships. CRM definition - Success factors- Three levels of Service- Sales Profiling- Service Level Agreements - Creating and managing effective SLAs.

**UNIT - II CRM in Marketing (12 hours)**

One-to-one Relationship Marketing - Cross Selling and Up Selling - Customer Retention- Behavior Prediction- Customer Profitability - Value Modeling- Channel Optimization- Event-based marketing. CRM and Customer Service: The Call Centre, Call Scripting, Customer Satisfaction Measurement.

**UNIT - III Sales Force Automation (12 hours)**

CRM links in e-Business: E-Commerce and Customer Relationships on the Internet, Enterprise Resource Planning, Supply Chain Management, Supplier Relationship Management, Partner relationship Management .

**UNIT-IV Analytical CRM (12 hours)**

Managing and sharing customer data - Customer information databases- Ethics and legalities of data use-Data Warehousing and Data Mining concepts - Data analysis - Market Basket Analysis

**UNIT- V CRM Implementation (12 hours)**

Defining success factors, preparing a business plan - requirements - justification-processes. Choosing CRM tools: Defining functionalities, Homegrown versus out-sourced approaches. Managing customer relationships: conflict, complacency, resetting the CRM strategy.

**Text Book:**

Jagdish, N.Sheth, Atul Parvatiyar, G.Shainesh, *Customer Relationship Management: Emerging Concepts, Tools and Applications*, New Delhi:Tata McGraw Hill Publishing Ltd. First Edition :2014

**Books for Reference:**

- 1.Alok Kumar et al. *Customer Relationship Management : Concepts and Applications*, Biztantra First edition 2008
- 2.Kumar. *Customer Relationship Management - A Database Approach*, Wiley India. Second edition Reprint 2007
3. Peeru Mohamed H and Sahadevan A. *Customer Relation Management*, Vikas Publishing House. 4<sup>th</sup> Edition 2005

<b>SEMESTER – IV</b>			
<b>Part-1 nghJj;jkpo; - jhs; 4 rq;f ,yf;fpak; (nra;As;&gt; ,yf;fzk;&gt;,yf;fpa tuyhW&gt; ciueil&gt; ehlfk;)</b>			
<b>Course Code: 21ULTA41</b>	<b>Hrs / Week:6</b>	<b>Hrs / Semester: 90</b>	<b>Credits: 4</b>

**Objectives:**

- khztpaUf;F ey;y kjpg;gPLfisf; fw;gpj;J> tho;tpy; mtw;iwg; gpd;gw;wtoptFj;jy;.
- ,yf;fpakhe;jhpd; %yk; ey;ytho;f;if mDgtq;fisg; ngwr; nra;J jd;dk;gpf;if> MSikj; jpwk;> nkhop mwpT ,tw;iw cUthf;Fjy;.

**Course Outcome:**

<b>CO.No.</b>	<b>,g;ghlj;jpl;lk; khztpaUf;F</b>	<b>mwpTrhh; kjpg;gPL</b>
CO-1	mDgt mwpit tsh;f;fpwJ.	eilKiwg;gLj;jy;
CO-2	goe;jkpoh; tho;tpay; Kiwfis fw;W gadila cjTfpwJ.	eilKiwg;gLj;jy;
CO-3	kdpjNeak;> ,iwek;gpf;if ,tw;iw cUthf;FfpwJ.	cUthf;fk;
CO-4	jdpkdpj tho;f;if; rpf;fy;fis vjpHnfhs;Sk; epiyia cUthf;FfpwJ	eilKiwg;gLj;jy;> cUthf;fk;
CO-5	rKjha gpur;rpifis vjpHnfhs;Sk; jpwk; fpilf;fpwJ.	eilKiwg;gLj;jy;> jpwd; Nkk;ghL
CO-6	Nghl;bj; NjHTfSf;Fg; gad;gLk; tifapy; gilg;ghf;fj; jpwid tsHf;f cjTfpwJ.	gilg;ghw;wy;> jpwd; Nkk;ghL

**SEMESTER – IV**

**Part-1 nghJ;jkpo; - jhs; 4 rq;f ,yf;fpak;  
(nra;As;> ,yf;fzk;> ,yf;fpa tuyhW> ciueil> ehlfk;)**

<b>Course Code: 21ULTA41</b>	<b>Hrs / Week:6</b>	<b>Hrs / Semester: 90</b>	<b>Credits: 4</b>
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**myF - 1 nra;As; - 2 kzp**

**vl;Lj;njhif**

1. ew;wpiz - ghly;fs; : 64> 318
2. FWe;njhif - ghly;fs; : 3> 20> 75
3. lq;FEW}W - nryT mOq;Ftpj;jg; gj;J - ghly;fs; : 304> 307> 308> 309
4. gjpw;Wg;gj;J - ghly; : 25
5. ghpghly; - ghly; 6 (1-10 mbfs;)
5. fypj;njhif - ghly; : 51
6. mfehD}W - ghly;fs; : 20> 194
7. GwehD}W - ghly;fs; : 191> 204

**gj;Jg;ghl;L**

kliuf;fhQ;rp - 63 thpfs;

**myF -2 ,yf;fzk; - 1 kzp**

1. **ghtiffs;** - ntz;gh>Mrphpag;gh nghJ ,yf;fzk;

2. **mzp ,yf;fzk;** -

ctik>cUtk;> Ntw;Wik> tQ;rg;Gfo;r;rp> rpNyil> jw;Fwpg;Ngw;wk;;

3. thf;fpa tiffs;

4. gpwnkhopr; nrhw;fisePf;fpvOJjy;

m. Mq;fpyr; nrhw;fs;

M. tlnkhopr; nrhw;fs;

., njYq;Fr; nrhw;fs;

**myF 3 ,yf;fpa tuyhW - 1 kzp**

1. vl;Lj;njhif E}y;fs;

2. gj;Jg;ghl;L E}y;fs;

3. rq;f ,yf;fpaj;jpd; jdpr;rpwg;Gfs;

4. ehlfk; - Njhw;wKk; tsh;r;rpAk;

**myF - 4 ciueil - 1kzp**

**,yf;fpaj; njd;wy;** - jkpo;j;Jiw - fl;Liu; njhFg;G>

J}a khpad;idfy;Y}hp (jd;dhl;rp)> J}j;Jf;Fb



myF -5 ehlfk; - 1 kzp

Mapuk; G+f;fs; kyul;Lk; - fPo;f;Fsk; tpy;ytd

<b>SEMESTER – IV</b>			
<b>Course Title : PART – I French Paper – IV French Course and Literature</b>			
<b>Course Code : 21ULFA41</b>	<b>Hrs/week : 6</b>	<b>Hrs/ Sem : 90</b>	<b>Credits : 4</b>

### **Objectives**

To create and develop the taste for literary readings in the target language.

To motivate students to appreciate the French literature.

### **Course Outcomes**

<b>CO</b>	<b>At the end of this course, the students will be able to</b>	<b>CL</b>
1.	reflect upon the author's ideas and transform their own personality	Un
2.	explore a literary text, with the perspective of analyzing the content and manner of writing	Un, An
3.	create critical appreciations	Ev
4.	evaluate the literary piece in comparison with any other of another language	An, Ap
5.	identify grammar rules in literary text and apply the grammatical knowledge to do grammar exercises	Re, Un, Ap
6.	discover, interrogate and reflect on the humanistic value	An

SEMESTER – IV			
Course Title : PART – I French Paper – IV		French Course and Literature	
Course Code : 21ULFA41	Hrs/week : 6	Hrs/ Sem : 90	Credits : 4

#### Unit 1 – XVII<sup>e</sup>siècle

- 1.1 – Le Corbeau et le Renard - Jean de la Fontaine  
 1.2 – Le Petit Chaperon Rouge - Charles Perrault  
 1.3 – Le Passe Composé

#### Unit 2 – XVIII<sup>e</sup>siècle

- 2.1 – Zadig : La danse - Voltaire  
 2.2 – La Révolution française  
 2.3 – L'imparfait

#### Unit 3 – IX<sup>e</sup>siècle

- 3.1 – Chansons d'automne - Paul Verlaine  
 3.2 – Le Père Goriot (*extrait*) - Honoré de Balzac  
 3.3 – Les Pronoms relatifs

#### Unit 4 – XX<sup>e</sup>siècle

- 4.1 – Le Pont Mirabeau - Guillaume Apollinaire  
 4.2 – L'Etranger (*extrait*) - Albert Camus  
 4.3 – Les Indicateurs temporels

#### Unit 5 – La littérature francophone

- 5.1 – Le Grand Cahier(*extrait*) - Agota Kristof  
 5.2 – Le fils à la recherche de sa mère- Pape Faye  
 5.3 – Le Futur proche et le futur simple

#### Books, Journals and Learning Resources

- K. Madanagobalane, N.C.Mirakamal.*Le Français par les Textes*. Chennai :Samhita Publications, 2019.
- Blondeau Nicole, Allouache Ferroud jà, Ne Marie-Françoise.*Littérature Progressive du Français*.Paris : CLE International,2004.
- Carlo Catherine, Causa Mariella.*Civilisation Progressive du Français – I*. Paris : CLE International, 2003.
- Akyuz Anne,Bazelle-Shahmaei Bernadette, Bonenfant Joelle, GliemannMarie-Francoise.*Les 500 exercices de grammaire*. Paris : Hachette livre,2005
- Grégoire Maria.*Grammaire Progressive du français*. Paris :CLE International,2002.
- Sirejols Evelyne, TempestaGiovanna,Grammaire. *Le Nouvel Entraînez-vous avec 450 Nouveaux Exercices*. Paris : CLE International, 2002
- [www.francaisfacile.com/exercices/](http://www.francaisfacile.com/exercices/)
- [www.bonjourdefrance.com](http://www.bonjourdefrance.com)
- <https://www.conte-moi.net/node/120>

**SEMESTER – IV****Part II English Poetry, Prose, Extensive Reading and Communicative English - IV**

<b>Course Code 21UGEN41</b>	<b>Hrs/ Week: 6</b>	<b>Hrs/ Semester: 90</b>	<b>Credits: 4</b>
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**Objectives:**

- To advance students' understanding of literary art and writings of universal appeal.
- To further the proficiency of communicative English through literary studies.

**Course Outcome:**

<b>CO.No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO Addressed</b>	<b>CL</b>
CO-1	comprehend better the language and literary components of texts	1	Un
CO-2	gain deeper insight into literary experience and expressions of writers	2	Un
CO-3	be competent in conversational and functional English	3	Ap
CO-4	employ nuances of verbal and non-verbal techniques in communication	5, 6	Ap
CO-5	adopt right perspectives of human values for life	4, 5	Ap
CO-6	face interviews and competitive exams with confidence	7	Ap

SEMESTER – IV			
Part II English Poetry, Prose, Extensive Reading and Communicative English - IV			
Course Code :21UGEN41	Hrs/ Week: 6	Hrs/ Semester: 90	Credits: 4

### Unit I –Poetry

- John Keats – Bright star, would I were steadfast  
 E.E. Cummings – I carry your heart with me  
 Jayanta Mahapatra – Relationship

### Unit II – Prose

- Helen Keller – Three Days to See  
 Jerzy Kosinski – TV as a Baby Sitter  
 Bhabani Bhattacharya – Names are not Labels

### Unit III – Fiction

- Thomas Hardy – *Tess of the d' Urbervilles* (Abridged Version)

### Unit IV – Grammar

Types of Sentences, Transformation of Sentences

### Unit V – Communication Skills

Verbal and Non-Verbal Communication, Interview, CV- Resume, Presentation Skills

### Text Books:

Units I – III – Compiled by the Research Department of English.

Units IV – Joseph, K.V. *A Textbook of English Grammar and Usage*. Chennai: Vijay Nicole Imprints Private Limited, 2006.

Unit V – CLIL (Content & Language Integrated Learning) – Module IV by TANSICHE.

<b>SEMESTER –IV</b>			
<b>Part III</b>	<b>Core VI</b>	<b>Corporate Accounting</b>	
<b>Course Code: 21UCOC41</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem: 75</b>	<b>Credits : 4</b>

**Objectives:**

To explore the knowledge on company accounts from starting of company till winding up of company.

**Course Outcome:**

<b>CO.No.</b>	<b>On completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO – 1	understand the procedures on issue of shares.	1,2	Un
CO – 2	have working knowledge on redemption of preference shares and debentures.	1,4, 5	Ap
CO – 3	calculate profit prior to incorporation.	2,5, 8	Ap
CO - 4	have practical knowledge on the accounting for amalgamation and external reconstruction.	2,5,8	Ap
CO – 5	analyse the various schemes for capital reduction.	2,5,8	An
CO – 6	apply the procedures for the preparation of liquidator’s financial statements.	2,5,8	Ap

SEMESTER –IV				
Part III	Core VI	Corporate Accounting		
Course Code:21UCOC41	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4	

**Unit I – Issue of Shares (15 Hrs)**

Share Capital: Issue and Forfeiture of Shares - Redemption of Preference Shares.

**Unit II - Issue of Debentures (15 Hrs)**

Issue of Debentures – Redemption of Debentures– Sinking Fund Method

**Unit III – Profit Prior to Incorporation and Final Accounts (15 Hrs)**

Profits Prior to Incorporation – Ascertainment of Profit or Loss Prior to Incorporation. Final accounts with Adjustments namely Income Tax provision, Provision for Dividend, Corporate Dividend Tax, Transfer to Reserves.

**Unit IV – Amalgamation (15 Hrs)**

Amalgamation: Nature of Purchase and Nature of Merger - Purchase Consideration – Calculation of Purchase Consideration - Accounting Entries - Preparation of Balance sheet.

**Unit V – Internal Reconstruction and Liquidator’s Final Statement of Accounts (15 Hrs)**

Internal Reconstruction: Alteration of Share Capital – Capital Reduction Scheme. Liquidator’s Final Statement of Accounts.

**Note: Theory : 30% Problem:70%**

**Text Book:**

Gupta R. L. and Radhaswamy M. *Advanced Accountancy, Volume-II*, , New Delhi: Sultan Chand & Sons, 14<sup>th</sup> Revised Edition,2021.

**Books for Reference:**

- 1.Jain S. P. & Narang. *Practical Problems in Advanced Accountancy, Vol II*, New Delhi: Kalyani Publishers, 19<sup>th</sup> Revised Edition, 2013.
- 2.Reddy T. S. and Murthy A. *Corporate Accounting* Chennai: Margham Publications, 6<sup>th</sup> revised edition 2015 reprint 2019.

<b>SEMESTER –IV</b>			
<b>Part III</b>	<b>Allied</b>	<b>Business Statistics</b>	
<b>Course Code 21UCOA41</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem: 75</b>	<b>Credits : 5</b>

**Objectives:**

- To enable the students learn the basic concepts of statistics and statistical tools.
- To provide better insight and understanding of statistical tools in decision making.

**Course Outcome:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO – 1	understand the basic concepts of statistics and statistical tools.	6,8	Un
CO – 2	know the measures of central tendency and assess statistical averages.	2,4	An
CO – 3	test the tools on measures of dispersion that are useful for estimating variations.	3,7	Ev
CO – 4	evaluate whether there is correlation between two variables or not and relate regression for values with period.	1,5	Ev
CO – 5	apply the statistical tools for doing the project work.	1,6	Ap
CO – 6	appraise acquired knowledge and skills with practical problems in business statistics	5,8	An

SEMESTER –IV			
Part III	Allied	Business Statistics	
Course Code 21UCOA41	Hrs/Week: 5	Hrs/Sem: 75	Credits : 5

**Unit I : Introduction (15 Hrs)**

Definition, Features, Importance, Limitations – Methods of Collection of Data – Methods of collecting primary data – Methods of collecting secondary data. Diagrammatic representation - Types of Diagrams - One dimensional - two dimensional - three dimensional – Pictograms and Cartograms

**Unit II : Measures of Central Tendency (15 Hrs)**

Definition - Types of Average - Methods of measuring mean, median, mode, G.M. & H.M. for individual observation, discrete series and continuous series

**Unit III: Measures of Dispersion (15 Hrs)**

Definition - Range – Co efficient of Range- Quartile Deviation - Co efficient of Quartile Deviation - Mean Deviation - Co efficient of Mean Deviation- Standard Deviation – Coefficient of Standard Deviation –Variance

**Unit IV: Correlation and Regression Analysis (15 Hrs)**

Definition- Types of Correlation- Methods of Correlation Analysis-Scatter diagram method - Graphic method – Karl Pearson’s Co efficient of Correlation, Spearman’s Concurrent Deviation method - Regression – Definition- Regression Coefficients– Simple Regression lines only

**Unit V: Analysis of Time Series (15 Hrs)**

Meaning - Components of Time series - Methods of measuring Secular Trend; Graphic method, Semi Average method - Moving Average method- Method of Least Squares

**Note: Theory – 30 % Problem – 70%**

**Text Book:**

Wilson M. *Business Statistics*. New Delhi: Himalaya Publishing House Reprint 2021.

**Books for Reference**

1. Gupta S.P. *Statistical Methods*. New Delhi: Sultan Chand & Sons. Edition
2. Pillai R.S.N. & Bagavathi. V. *Statistics*. New Delhi: S. Chand & Co. Edition



<b>SEMESTER-IV</b>			
<b>Part III</b>		<b>Core Skill Based Company Law</b>	
<b>Course Code: 21UCOC41</b>	<b>Hrs/Week:4</b>	<b>Hrs/Sem:60</b>	<b>Credits:4</b>

**Objective:**

To provide knowledge about the provisions of Companies Act, 2013, related to the entire process from Formation to Winding up of a company.

**Course Outcomes:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO-1	discuss the provisions related to the formation of different types of companies.	1,2	Un
CO-2	understand the statutory requirements of Incorporation of a company like registration of memorandum, articles, issue of prospectus etc.	3,4	Un
CO-3	analyse the difference between shares and debentures and the procedure for declaration and payment of dividend.	2,5	An
CO-4	understand the role of administrative executives in a company and the procedure for conducting meetings.	1,5	Un
CO-5	know the various requisites for conducting a valid meeting under the Companies Act,2013.	2,5	Un
CO-6	analyze the statutory procedure for the winding up of the company	2,7	An

SEMESTER-IV			
Part III Core Skill Based		Company Law	
Course Code: 21UCOS41	Hrs/Week:4	Hrs/Sem:90	Credits:4

**Unit-I Introduction : (12 hours)**

Definition of company-Characteristics of a company-Company distinguished from partnership – Kinds of companies – Private company – Public company – Distinction between public company and Private Company – Special privileges applicable to a private company-Conversion of a public company into a private company

**Unit-II Formation of Company: (12 hours)**

Incorporation-Documents to be filed with the Registrar-Certificate of Incorporation-Promoter – Memorandum of association – Contents – Alteration of memorandum – Articles of Association-Contents-Alteration of Articles-Distinction between Memorandum and Articles

**Unit-III Share capital (12 hours)**

Prospectus – Registration of prospectus – Contents of prospectus – Misstatement in prospectus and their consequences. Shares – Definition – Nature of shares – Kinds of share capital - Calls on shares - Share certificate - Issue of shares at premium - Prohibition of issue of shares at discount.

**Unit-IV Management and Administration: (12 hours)**

Register of members-Annual return-Meetings of a company-Annual general meeting-Extraordinary general meeting- Requisites of a valid meeting – Notice – Quorum – Chairman of meeting – Minutes of meeting – Proxies - Resolutions-Ordinary –Special –Resolution requiring special notice.

**Unit-V Winding up of company: (15 hours)**

Meaning of winding up – Modes of winding up –Winding up by the Tribunal – Petition for winding up-Powers of Tribunal-Appointment of Liquidators – Effect of winding up order-Powers and Duties of a company Liquidator - Voluntary winding up-Declaration of solvency-Meeting of creditors-preferential payments-Consequences of winding up.

**Text Book:**

Kapoor N.D. *Elements of Company Law*. New Delhi, Sultan Chand & Sons,

**Books for Reference:**

1. Ashok Bagriyal. *Company Law*. New Delhi: Vikas Publishing House.
2. Shukla L. *Company Law*. New Delhi: S. Chand & Sons.

<b>SEMESTER –IV</b>			
<b>Part III Non Major Elective E-Banking</b>			
<b>Course Code: 21UCON41</b>	<b>Hrs/Week: 2</b>	<b>Hrs/Sem.: 30</b>	<b>Credits : 2</b>

**Objective:**

- To impart basic knowledge of the fundamental concepts in preparing final accounts.

**Course Outcomes:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to:</b>	<b>PSO Addressed</b>	<b>Cognitive Level</b>
CO – 1	have a fundamental knowledge about banking system	1,2,5	Un
CO – 2	fill the forms used in banks	1,2,3,8	Ap
CO – 3	gain fundamental idea about e-banking	1,2	Un
CO – 4	use ATM, PoS and CDM	2,8	Ap
CO – 5	understand about Internet Banking	2,8	Un
CO – 6	describe about Mobile Banking	2,5	Un

SEMESTER –IV			
Part III	Non Major Elective	E-Banking	
Course Code: 21UCON41	Hrs/Week: 2	Hrs/ Sem.: 30	Credits : 2

**Unit I Banking (5 Hours)**

Meaning – Definition – Bank – Banking – Origin of Bank – Steps to open bank account – Filling out the Forms - Deposit Challan – Withdrawal Challan - Requisition Forms- Cheque- Cancellation of cheques.

**Unit II E- Banking (5 Hours )**

Meaning – Definition – Steps to open bank account through online - Types – Advantages – Disadvantages – E-Banking in India

**Unit III Automated Teller Machine, Point on Sale and Cash DM (7 Hours )**

Origin of ATM – Debit & Credit Card - Procedure to use ATM – Advantages – Disadvantages – PoS – Steps to use PoS - CDM- Origin – Procedure to use CDM– Advantages – Disadvantages – Usage of ATM, PoS and CDM in India

**Unit IV Internet Banking (7 Hours )**

Definition – Procedure to activate internet banking – Steps to access banking transactions - Fund Transfer through NEFT and RTGS through online - Advantages – Disadvantages – Security Issues in Internet Banking

**Unit V Mobile Banking (6 Hours )**

Meaning – Definition – Procedure to login mobile banking – Steps to access banking transactions - Fund Transfer - Advantages – Disadvantages – Security Issues in Mobile Banking – Latest Payment Apps

**Text book:**

Gurusamy S. *Banking Theory Law & Practice*. Chennai: Vijay Nicole Imprints Private Ltd. 4<sup>th</sup> edition 2017.

**Books for Reference:**

1. Gordon and Natarajan. *Banking Theory Law and Practice*. Delhi: Himalaya Publishing House, 29<sup>th</sup> edition 2021
2. Sundaram S.M. *Banking Theory Law and Practice*. Karaikudi : Sree Meenakshi Publications, 1<sup>st</sup> Edition 2014
3. Maheshwari S.N. and Maheshwari S.K. *Banking Theory Law and Practice*. Kalyani Publishers, 11 Edition January 2014

<b>SEMESTER- IV</b>			
<b>Ability Enhancement Course: Yoga and Meditation</b>			
<b>Code: 21UAYM41</b>	<b>Hrs/Week : 2</b>	<b>Hrs/Semester : 30</b>	<b>Credits: 2</b>

**Course Outcome:**

- To learn and practice various meditation, yoga methods to transform the ordinary life into a healthy, harmonious life leading to holistic wellbeing,
- To create an eco-friendly, loving and compassionate world.
- Acquire knowledge and skill in yoga for youth empowerment.
- Increase their power of concentration
- Learn the causes and ways to overcome fear and sadness.
- Create a ecofriendly, loving and compassionate world.

**Unit I: Meditation**

(6 Hrs)

Meditation – Purposes of meditation– Major types of meditations: Zazen, Mindfulness, Vipasana, Yoga, Self-inquiry, Listening, Qi Gong, Taoist, Tantra– Health benefits of meditation: physical, psychological, spiritual–Meditation and Silence:Silence of the body, mind, heart,and beyond – General methodology of meditation – Tips for better meditation **Exercises:** Practicing Zazen meditation – Self-enquiry meditation exercises

**Unit II: Self-Awareness**

(6 Hrs)

Awareness – Self-awareness – Importance of self-awareness – Shades of self-awareness – Difference between Awareness and Concentration – Power of concentration – Levels of concentration – How to increase concentration? – Beauty of living here and now – Ways to develop your presence – Self-awareness and Ecology: interconnectedness **Exercises:** Body Scan exercise – Self-Witnessing exercise – Eating Raisin with full awareness

**Unit III: Yoga**

(6 Hrs)

Meaning and importance of yoga – Yoga and human physical system – Principles of Yoga – Different types of yoga – Yoga and balanced diet – Yoga and energy balance – Pranayama – Surya namaskaram– Basic asanas for healthy life – Therapeutic benefits of simple yogasanas – Naturopathy for common ailments. **Exercises:**Practicing basic Asanas – Doing Sun Salutation

**Unit IV: Mindfulness**

(6 Hrs)

Definition of mindfulness – Three components of mindfulness– Benefits of mindfulness – Mindfulness and Brainwave patterns – Myths about mindfulness – Scientific Facts about mindfulness – Formal method to practice mindfulness – Qualities of Mindfulness – Obstacles for mindfulness – informal ways of practicing mindfulness – Mindfulness to get rid of addictions **Exercises:** Practice Mindful Walking –Practice Mindful Talking

**Unit V: Heartfulness**

(6 Hrs)

Attitude to life – Power of positive attitude – Techniques to develop positive attitude – Positive vs negative people – Forms of negative attitude – Heartfulness – Managing fear: Basic 5 fears, Ways to overcome fear–Handling anger: Anger styles, Tips to tame anger – Coping with sadness: Causes and ways to overcome sadness, dealing with depression – Ultimacy of compassion: Compassion to oneself, towards others: Forgiveness, to nature: Seeing God in all **Exercises:** Practice Loving-Kindness meditation– Doing compassionate actions

**Text Book:**

- 1) Thamburaj Francis. *Meditation and Yoga for Holistic Wellbeing*. Trichy: Grace Publication. 2019.

**Books References:**

- 1) Osho. *Meditation the Only Way*. New Delhi: Full Circle Publication, 2009.
- 2) Thamburaj Francis. *Journey from Excellence to Godliness: Zen Meditation for Transformation*. Grace Publication, Trichy, 2017.
- 3) Osho. *Awareness: The Key to Living in Balance*. New York: St.Martin's Griffin Publication, 2001.
- 4) Tolle Eckart. *The Power of Now: A Guide to Spiritual enlightenment*. New World Library, 2004.
- 5) Swami Gnaneshwarananda. *Yoga for Beginners*. Calcutta: Sri Ramakrishna Math, 2010.
- 6) HanhThichNhat. *The Miracle of Mindfulness: An Introduction to the Practice of Meditation*. Beacon Press, 2016.
- 7) Kamlesh D. Patel and Joshua Pollock. *The Heartfulness Way: Heart-Based Meditations for Spiritual Transformation*. Westland Publications, 2018.

**Assessment****Internal Assessment :**

Class Exercises (Unit wise exercises as given in syllabus)	5x10	50
Homework (Assignment, Charts, Aids, creative works, etc)	5x 5	25

**External Assessment**

Objective Type Questions	5x10	25
Total		100

<b>SEMESTER – IV</b>	
<b>Part IV Self Study Course</b>	<b>Goods and Services Tax</b>
<b>Course Code : 21UCOSS1</b>	<b>Credit : 2</b>

**Objectives:**

- To expose the students to the basic principles, concepts and provisions in GST.
- To provide a conceptual understanding and impart skills in GST.

**Course Outcomes:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO – 1	understand basic concepts and provisions of the GST Act 2017.	1,2,3	Un
CO – 2	discuss the various concepts of levy of tax on the supply of goods and services.	2,5	Un
CO – 3	understand the rules for place of supply.	2,5	Un
CO – 4	understand the rules for time and value of supply.	5,8	Un
CO – 5	prepare tax invoice debit and credit notes	5,8	Ap
CO – 6	evaluate the payment of tax, returns, offences and penalties.	2,5	Ev

<b>SEMESTER – IV</b>	
<b>Part IV Self Study Course</b>	<b>Goods and Services Tax</b>
<b>Course Code: : 21UCOSS1</b>	<b>Credit : 2</b>

### **Unit–I Introduction to GST**

Introduction- Historical background- Concept- Salient features- Advantages and disadvantages- Dual GST.

### **Unit–II Taxation Mechanism**

Charging Section-Collection and Rates -Types of SCST, CGST, IGST-Exemptions and Exempt Supplies- Threshold Limit- Output tax.

### **Unit–III GST Council, Network and Impact**

GST Council-Role and Functions, GST Network- Functions- Services-Anti-Profiteering- Important definitions, Impact of GST.

### **Unit–IV Supply, Place of supply**

Supply-Meaning-Essential ingredients- Deemed supply- Composite supply-Mixed supply- Continuous supply-Inward and outward supply, Time of supply-Value of supply, Place of supply-Determination of place of supply

### **Unit–V Levy and collection of GST**

Levy and collection of GST and IGST- Taxation of import of Goods and services, Registration- Category- Time limit- Types- Special cases- Procedure- Documents ,Input tax credit- Crucial facts.

### **Text Book:**

Mehrotra H.C. and Agarwal V.P., *Goods and Services Tax (GST)*. Agra: Sahitya Bhawan Publications Hospital Road ,8<sup>th</sup> Revised edition August 2021.

### **Books for Reference:**

Career Counseling Group, *The Institute of Chartered Accountants of India, Goods and Services Tax*. 1<sup>st</sup> edition 2018.



<b>Semester – V</b>			
<b>Core -VII ( Common Core) Human Resource Management</b>			
<b>Course Code:21UMCC51</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Sem: 90</b>	<b>Credit :3</b>

**Objectives:**

- To enable students to understand the basic concepts in HRM
- To familiarize students on the various aspects of HRM

**Course Outcome:**

<b>CO No.</b>	<b>Upon completion of this course. students will be able to:</b>	<b>PSO addressed</b>	<b>CL</b>
CO - 1	gain knowledge on the basic concepts of planning human resource and help them to understand basic techniques of business.	1.2	Un
CO - 2	understand the basic selection process in HR.	1.2.3	Un
CO - 3	know the importance of training and development in HR.	2.3.4	Ap
CO -4	gain knowledge on compensation methods and transfer policies	3.4	An
CO -5	know about the significance and problems in performance appraisal.	3.4.5	Ap
CO - 6	know about the methods of performance appraisal	3.4.5	Ap

Semester – V			
Common Core -VII		Human Resource Management	
Course Code:21UMCC51	Hrs/Week: 6	Hrs/Sem: 90	Credit :3

### UNIT-I: Introduction

15 Hrs

Human Resource Management: Meaning - Objectives - Nature and Scope - Importance – Functions and Problems of HRM - Personnel Management Vs. HRM – Skills and Qualities of HumanResource Managers.

### Unit-II: Human Resource Planning, Recruitment and Selection

20 Hrs

Human Resource Planning: Meaning - Need and Importance - Objective - Problems - Process  
Recruitment: Meaning - Factors Influencing Recruitment - Sources of Recruitment – Internal and External - Problems in Recruitment – Selection: Meaning - Factors Affecting Selection Decisions - Selection Policy - Steps in Selection.

### UNIT-III: Training and Development

20 Hrs

Training: Need and Importance - Objective - Types - Steps in Training Programme – Methods of Training - Evaluation of Training Programmes – Development: Meaning - Concept and Essentials of Management Development Programmes.

### UNIT-IV: Transfer. Promotion & Compensation

15 Hrs

Transfer: Objective – Procedure of Transfer -Transfer Policy - Promotion: Purpose – Types of Promotion -Promotion Policy – Demotion –Causes of Demotion – Dismissal- Compensation: Objective – Principles – Separations – Absenteeism – Labour Turnover- Impact of LabourTurnover

### UNIT-V: Performance Appraisal

20 Hrs

Performance Appraisal: Meaning - Need and Importance - Objective - Problems in Performance Appraisal - Factors Influencing Performance Appraisal – Methods of Performance Appraisal.

#### Text Book:

Chitra. Atmaram. Naik. *Human Resource Management*. New Delhi: Ane Books Pvt., Third Edition. 2016.

#### Books for Reference:

1. Dr.C.B.Gupta. *Human Resource Management*. New Delhi: Sultan Chand & Sons. Thirteenth Edition. 2018.
2. C.P.Memoria. *Personnel Management*. New Delhi: Himalaya Publishing House. Third Edition. 2011
3. L.M.Prasad.. *Human Resources Management*. New Delhi: Sultan Chand & Sons. Fifth Edition. 2014.
4. Gary Dessler. *Human Resource Management*. New Delhi: Prentice Hall. First Edition. 2013.
5. Michael Armstrong. *A Handbook of Human Resource Management Practice*. New Delhi: Kogan Page. Third Edition. 2012.

<b>SEMESTER –V</b>			
<b>Part III</b>	<b>Core VIII</b>	<b>Income Tax Law &amp; Practice I</b>	
<b>Course Code: 21UCOC51</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Sem: 90</b>	<b>Credits : 4</b>

**Objectives:**

- To expose the students to the basic principles, concepts and provisions in Income Tax Act and equip them to the computation of taxable income under different heads.
- To provide a conceptual understanding and impart skills in computing different heads of income.

**Course Outcomes:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO – 1	understand and apply basic concept and provisions of the Income Tax Act 1961, exempted incomes and calculate Residential status.	1,2,3	Un
CO – 2	compute Salary income	4,5	Ap
CO – 3	compute Income from House property.	2,5	Ap
CO – 4	compute Profits and Gains	5,8	Ap
CO – 5	compute Capital Gains	5,8	Ap
CO – 6	compute Income from other sources.	5,8	Ap

SEMESTER –V			
Part III	Core VIII	Income Tax Law & Practice I	
Course Code: 21UCOC51	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

**Unit I: Introduction (10 Hrs)**

Basic concepts and definition – Assessment year – Previous year – Assessee – Agricultural Income — Residential status – Tax Incidence – Problems – Exempted Income .

**Unit II: Income under the head Salaries (22 Hrs)**

Salary - Different forms – Allowance – Perquisites – Computation–Retirement benefits (simple problems).

**Unit III: Income under the head House Property (18 Hrs)**

House Property – Exemptions - Gross annual value –Annual value -Deductions – Computation

**Unit IV: Income under the head Profits and Gains from business or profession (22 Hrs)**

Business or Profession – Calculation of Profit/book profit - Deduction Expressly allowed – Expressly disallowed - General Deductions – Computation.

**Unit V: Income under the head Capital gains and Income from other sources (18 Hrs)**

Capital gains – Types – Exemption – Computation – Income from Other Sources (Simple problems only)

**Note: Theory - 30% Problem - 70%**

**Text Book :**

Mehrotra H.C. and Goyal S.P. *Income tax law & Accounts*. Agra: Sahitya Bhawan Publication. (Relevant Assessment year ).

**Books for References:**

1. Gaur.V.P, Narang Puja Gaur. & Rajeevpuri. *Income tax law &Practice*.New Delhi:KalyaniPublishers. (Relevant Assessment year ).
2. Lal B.B. and Vashist. N. *Income tax law &Practice*. New Delhi: I.K.International Publishing House Pvt Ltd. (Relevant Assessment year ).

<b>SEMESTER –V</b>			
<b>Part III</b>	<b>Core IX</b>	<b>Modern Banking</b>	
<b>Course Code: 21UCOC52</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem: 90</b>	<b>Credits : 4</b>

**Objective :**

To impart basic knowledge on banking theory and practice and modern banking techniques to make the learners to use the banking technology.

**Course Outcomes:**

<b>CO. No.</b>	<b>Upon completion of this course, students will be able to:</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO-1	discuss the constitution, management and functions of RBI and commercial banks.	1,2,3	Un
CO- 2	know about banker, customer relationship	1,2,3	Un
CO-3	assess the duties, responsibilities of and statutory protection to paying and collecting banker.	1,2,5	Ev
CO-4	demonstrate and explain the usage of technology in banking	1,2	Ev
CO-5	examine the uses of Automated Teller Machine, Point of Sale and Cash Deposit Machine.	1,8	Ap
CO-6	assess the mode of operation of mobile banking.	1,2,5	Ev

SEMESTER –V			
<b>Part III</b>	<b>Core IX</b>	<b>Modern Banking</b>	
<b>Course Code: 21UCOC52</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem: 90</b>	<b>Credits : 4</b>

**Unit I – Introduction to Banking (18 Hours)**

Bank – Banking - Banking System in India - Origin of Bank – Classification of Banks – RBI - Functions – Commercial Banks – Functions – Customer – Types of Customers – Relationship between Banker and Customer - Rights and Duties of a Banker.

**Unit II – Cheque (18 Hours)**

Cheque – Features – Specimen of a Cheque - Material alteration – Crossing – Types- Endorsements – Kinds – Cheque Vs. Bank Draft – Paying Banker – Precautions before Honoring a Cheque - Reasons for Dishonoring Cheques – Collecting Banker – Statutory Protection – Negligence - Duties.

**Unit III – E- Banking (16 Hours)**

E-Banking – Meaning - Definition – Steps to open bank account through online - Electronic Delivery Channels – National Electronic Fund Transfer – Real Time Gross Settlement - Advantages – Disadvantages – E-Banking in India.

**Unit IV – ATM, PoS and CDM (19 Hours)**

Automated Teller Machine - Origin of ATM – Types of Card – Steps to use ATM – Advantages – Disadvantages – Point of Sale – Steps to use PoS - Advantages – Disadvantages – Cash Deposit Machine - Origin – Steps to use CDM– Advantages – Disadvantages – Growth of ATM, PoS and CDM in India

**Unit V – Internet and Mobile Banking (19 Hours)**

Internet Banking - Meaning – Definition – Procedure to activate internet banking – Steps to access banking transactions - Fund Transfer through NEFT and RTGS through online - Advantages – Disadvantages – Security Issues in Internet Banking  
Mobile Banking - Meaning – Definition – Procedure to login mobile banking – Steps to access banking transactions - Fund Transfer - Advantages – Disadvantages – Security Issues in Mobile Banking – Latest Payment Apps -Top Five Apps in India

**Text Book:**

1. Gordon and Natarajan. *Banking theory Law and practice*, Delhi: Himalaya Publishing House. 29<sup>th</sup> Edition 2015
2. Gurusamy S. *Banking Theory Law & Practice*. Chennai: Vijay Nicole Imprints Private Ltd. 4<sup>th</sup> edition 2017

**Books for Reference:**

1. Sundaram S.M. *Banking Theory Law and Practice*. Karaikudi: Sree Meenakshi Publications. 1<sup>st</sup> edition 2014
2. Maheshwari S.N. and Maheshwari S.K. *Banking Theory Law and Practice* Ludhiana: Kalyani Publishers. 1991 First Edition reprint 2009

<b>SEMESTER-V</b>				
<b>Part III</b>	<b>Core X</b>	<b>Special Accounts</b>		
<b>Course Code: 21UCOC53</b>	<b>Hrs/Week:6</b>	<b>Hrs/Sem:75</b>	<b>Credits:4</b>	

**Objectives:**

To enable students to gain in-depth knowledge in Modern Accounting Practices.

**Course outcomes:**

<b>CO.No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>CL</b>
CO-1	know the format of final accounts of Banking Cost, Insurance Cost and Social Responsibility Accounting	4,5	Un
CO-2	prepare the accounts for investments	1,2,5	Ap
CO-3	understand investment accounts, fixed interest securities and variable income securities.	5,8	An
CO-4	prepare voyage accounts	2,5,8	Ap
CO-5	know the statutory provisions relating to banking companies accounts and Insurance company accounts.	1,3,8	Un
CO-6	understand and prepare accounts for Social Responsibility accounting	1,8	Ap

SEMESTER-V				
Part III	Core X	Special Accounts		
Course Code: 21UCOC53	Hrs/Week:6	Hrs/Sem:75	Credits:4	

**Unit I –Investment Accounts: (10 Hrs)**

Investment Accounts-Meaning – Objectives – Preparation of Investment Accounts – Treatment of Interest and Dividend – Fixed Interest Securities–Variable Income Securities- Treatment of Bonus Shares and Right Shares in case of Investment in Equity Shares.

**Unit II –Voyage Accounts: (15 Hrs)**

Voyage Account-Meaning – Objectives – Preparation of Voyage Accounts – Treatment of Freight – Primage – Address Commission – Passage Money –Voyage in Progress.

**Unit III – Banking Company Accounts: (20 Hrs)**

Accounting System of Banking Companies – Legal Requirements – Preparation of Profit & Loss Account – Balance Sheet – Preparation of Various Schedules for Final Accounts - RBI Guidelines for preparation of final accounts of banking companies – Items requiring special attention in preparation of final accounts.

**Unit IV–Insurance Company Accounts: (20 Hrs)**

Concept of Insurance – Types – Explanation of Special terms in Revenue account of Insurance Companies – Ascertainment of Profit in Life Insurance Business –Preparation of various schedules for final accounts of Life Insurance and General Insurance Companies.

**Unit V -Social Responsibility Accounting: (10 Hrs)**

Social Responsibility Accounting - Meaning – Definition – Objectives – Social Accounting Measures – Approaches and Methods to Social Responsibility Accounting – Social Responsibility Report - Preparation of Social Income Statement and Social Balance Sheet.

**Note: Theory: 30% Problem: 70%**

**Text Book:**

Gupta R.L and M .Radhaswamy, *Company Accounts*, .New Delhi: Sultan Chand & Sons, 17<sup>th</sup> Edition, Reprint 2020

**Books for References:-**

1. Jain S.P.& Narang *Practical Problems in Advanced Accountancy*. 19<sup>th</sup> Revised Edition. New Delhi: Kalyani Publishers, 2015.
2. Maheswari S.N. *Advanced Accounting*. New Delhi: Vikas Publishing House, 11<sup>th</sup> edition 2018
3. Reddy T.S. and Murthy A *Advanced Accountancy. Vol-I-* Chennai: Margham Publications, Reprint 2019



<b>SEMESTER –V</b>			
<b>Part III Core Elective</b>		<b>Cost Accounting</b>	
<b>Course Code: 21UCOE51</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem: 75</b>	<b>Credits : 4</b>

### **Objectives**

To enable the students to understand the basic principles of cost accounting and to develop skills in the preparation of cost accounts

### **Course Outcomes:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO – 1	understand the objectives and functions of cost accounting and prepare cost sheet	1,5	Un
CO – 2	determine the elements of cost and the techniques of material control.	4,5	Ap
CO – 3	know the concepts of labour cost computation and control	1,5,8	Ap
CO - 4	make overhead allocation, apportionment and absorption of overheads.	1,5	Ap
CO – 5	understand the techniques of Contract costing and prepare contract account.	5,8	Ap
CO - 6	gain knowledge on the techniques of Process costing and prepare process accounts.	5,8	Ap

<b>SEMESTER –V</b>			
<b>Par III</b>	<b>Core Elective</b>	<b>Cost Accounting</b>	
<b>Course Code: 21UCOE51</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem: 75</b>	<b>Credits : 4</b>

**Unit I : Cost Accounting and Unit Costing: (15 Hrs)**

Cost Accounting: Definition – Functions- Objectives - Difference between Financial Accounting and Cost Accounting - Elements of cost - Cost unit - Cost Centre – Cost Control – Cost Reduction - Classification of cost and costing.

Unit or Output Costing: Features – Collection of costs - Cost sheet - Tenders or Quotations.

**Unit II Material Cost Control (15 Hrs)**

Material control: Purchasing - Centralised and Decentralised purchasing. Store Keeping - Setting of levels of stock - Economic Ordering Quantity - ABC analysis - VED Analysis - Methods of valuing material issues: FIFO - LIFO - Simple Average - Weighted Average. Material losses: Wastage – Scrap – Defectives – Spoilage – Obsolete materials.

**Unit III Labour Cost Computation and Control: (15 Hrs)**

Labour Costs: Control over labour costs - Labour Turnover: Meaning - Methods of measurement of Labour turnover - Causes, Effects and Prevention of Labour turnover. Time keeping – Time booking - Idle time: Meaning, Causes and Control. Overtime: Avoidance and Control.

Systems of wage payment: Methods of Time wage system - Methods of Piece wage system: Straight - Differential Piece rate: Taylor’s Differential Piece rate - Merrick’s Multiple Piece rate. Premium and Bonus plans: Halsey - Rowan.

**Unit IV Accounting for Overheads: (18 Hrs)**

Meaning of Allocation and Apportionment of Overheads - Bases of Apportionment - Meaning of Reapportionment of overheads - Methods of Reapportionment - Meaning of Absorption of Overheads - Methods of Absorption of overheads.

**Unit V Contract costing and Process Costing: (12 Hrs)**

Contract costing: Features - Treatment of Profit in incomplete contracts. Process costing: Features - Treatment of Normal loss, Abnormal loss and Abnormal gain in process accounts.

**Note: Theory – 30% Problem – 70%**

**Text Book:**

Pillai R.S.N. and Bagavathi V. *Cost Accounting*. New Delhi: S.Chand & Co, Ltd.

Reprint 2017, 7<sup>th</sup> Edition

**Books for Reference:**

1. Reddy T.S. and Hari Prasad Reddy Y. *Cost Accounting*. Chennai: Margham Publications, 5<sup>th</sup> edition 2014.
2. Jain S.P. and Narang K.L. *Cost Accounting- Principles and Practice*. Chennai: Kalyani Publishers. 26<sup>th</sup> edition 2019
3. Murthy,A. and Guru Samy.S. *Cost Accounting*, Chennai: Vijay Nicole Imprints Pvt. Ltd., 3<sup>rd</sup> edition 2014

Semester – V			
Common Skill Based Core	Computer for Digital Era and Soft Skills		
Subject Code : 21UCSB51	Hrs / Week : 2	Hrs / Sem : 30	Credits : 2

### Course Outcome

- Identify different types of computer systems.
- Classify various types of software being used.
- Compare various digital payments and use them in day to day life.
- Recognise the innovative technologies IoT and integrate it in various fields.
- Analyze various social networking platforms and use them efficiently.
- Distinguish various cyber attacks and apply preventive measures.
- Understand the various soft skills needed to become successful.
- Analyze self and adapt oneself to work in a team.

### Unit I: Fundamentals of Computers:

Introduction to computers- Components of computers-Working principle-Types of computers-Tablet-Notebook-Smart phone-PDA-Impact of computers on society-Types of software.

### Unit II: Recent Trends in Computer Science and e-Governance:

IoT - applications- Mobile applications - E-Learning- E-Commerce - digital payments

### Unit III: Social Media:

Face book-Twitter-Linked In-Instagram-Advantages of Social Networking-Issues/Risks of Social Networking-Protecting ourselves from social Networking problems-Cybercrimes-Hacking-Phishing- Cyber Security

### Unit IV: Introduction to Soft Skills:

Learning objectives – What are soft skills?-Categories of Soft Skills-Integral Parts of Soft Skills.

### Unit V: Understanding Self and Team Building:

Transactional Analysis (TA) - Structural analysis of Ego states- The functional model of Ego states - Egogram-Storkes - Life Position - Egogram and Life Positions Questionnaire-Team and Team Building- Features of effective creative teams

### **Books for Reference:**

1. Peter Norton, Introduction to Computers 6th Edition
2. Charles P Pfleeger, Shari Lawrence Pfleeger, Security in Computing, I Edition, Pearson Education, 2003.
3. E.Balagurusamy, Fundamentals of Computers, McGraw Hill
4. Henry Chan, Raymond Lee, Tharam Dillon, Elizabeth Chang , E-Commerce fundamentals and applications, Wiley Student edition
5. Benita Bhatia Dua, DeepaJeyaraman, Profit with Social Media, CNBC
6. Dr.K.Alex, Soft Skills, S.Chand & Co
7. <http://www.digitalindia.gov.in/content/social-media-analytics>
8. [https://www.researchgate.net/publication/307878962\\_Introduction\\_to\\_E-Governance](https://www.researchgate.net/publication/307878962_Introduction_to_E-Governance)
9. <http://www.ijqr.net/journal/v10>
10. [https://www.researchgate.net/publication/258339295\\_FUNDAMENTALS\\_OF\\_COMPUTER\\_STUDIES](https://www.researchgate.net/publication/258339295_FUNDAMENTALS_OF_COMPUTER_STUDIES)

<b>SEMESTER –V</b>	
<b>Self Study</b>	<b>Women Entrepreneurs</b>
<b>Course Code:21UCOSS3</b>	<b>Credits : + 2</b>

**Objective**

- To create entrepreneurial spirit among the students and to know about financial assistance provided by government and private institutions for innovative pursuits.
- To enable the students understand the various concepts of Women Entrepreneurship.

**Course Outcome:**

<b>Co. No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>CL</b>
CO-1	examine the scope for Women Entrepreneurship	2,4	Ap
CO-2	study and assess the status and types of Women Entrepreneur	3,4,5	Ev
CO-3	discuss the assistance given by the institutions for the development of entrepreneurship	1,4	Un
CO-4	study the evolution of Entrepreneurship	1,4,8	Ap
CO-5	understand the concept of Entrepreneurial Development Programmes	1,6	Un
CO-6	assess the institutional support provided to Entrepreneurs	2,6,8	Ev

<b>SEMESTER –V</b>	
<b>Self Study</b>	<b>Women Entrepreneurs</b>
<b>Course Code:21UCOSS3</b>	<b>Credits : + 2</b>

**Unit: I -Entrepreneurs and Entrepreneurship**

Entrepreneur- Definition – Characteristics – Functions – Types of Entrepreneur- Entrepreneurship – Meaning – Definition -Factors stimulating entrepreneurship

**Unit II -Evolution of Entrepreneurship**

Historical Background of Entrepreneurial Development- Importance – Entrepreneurial Development Programme – Objectives of EDP – Institutions involved for Entrepreneurial Development – NIESBUD-EDII – NAYE – TCO- NEBD – NISIET- EDP by banks - DIC

**Unit: III -Challenges in Women Entrepreneurship**

Problems of Women Entrepreneurs – Remedial Measures – Scope and Opportunities of Women Entrepreneurship – Limitations – Five case studies of Women Entrepreneurs

**Unit IV - Women Entrepreneurs**

Status of Women entrepreneurs- Functions of Women Entrepreneurs- Factors influencing Women Entrepreneurs – Types of Entrepreneurs – Men Entrepreneurs vs Women Entrepreneurs

**Unit: V -Women Entrepreneurship in India**

Women Entrepreneurship in India – Institutions supporting women in Entrepreneurial Development in India – FIWE- CWEI – FLO- DWCRA – SIDBI- IOB : SME Mahila Plus

**Books for Reference:**

1. Gordon.E & Natarajan.K. *Entrepreneurship Development*, Mumbai: Himalaya Publishing House, Fifth Revised Edition – 2016
2. Khanka S.S. *Entrepreneurial Development*, Sultan Chand, Reprint - 2017

<b>SEMESTER –VI</b>			
<b>Part III Core XI Income Tax Law and Practice-II</b>			
<b>Course Code: 21UCOC61</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Sem: 90</b>	<b>Credits : 4</b>

**Objectives:**

- To enable the students to acquire skills on Income Tax Assessment.
- To impart skills in clubbing, set off of losses and in computation of income of individuals and firms.
- To provide knowledge about the computation of tax liabilities of Individuals, HUF and Firms.

**Course outcome:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO – 1	understand and apply the concept of clubbing of income	1,2,3	Ap
CO – 2	set off and carry forward losses	2,5	Ap
CO – 3	understand and apply deductions U/S 80 C to 80 U	2,5	Ap
CO -4	understand the various assessment procedures	5,8	Un
CO -5	compute advance tax and TDS	5,8	Ap
CO – 6	compute income of individuals and firms and prepare the returns	2,5	Ap



<b>SEMESTER –VI</b>			
<b>Part III Core XI</b>		<b>Income Tax Law and Practice-II</b>	
<b>Course Code: 21UCOC61</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Sem: 90</b>	<b>Credits : 4</b>

**Unit I: Clubbing of Income and Set off (10 Hrs)**

Clubbing of income - Deemed income– Set off and carry forwards of losses – Carry forward and set off -Computation.

**Unit II: Deductions from Gross Total Income (22 Hrs)**

Deductions from 80 C to 80 U – Tax rate (Simple Problems).

**Unit III: Assessment of Individual (25 Hrs)**

Assessment of individuals and H.U.F - Computation (Simple Problems) Tax on Individuals – Advance tax – Tax deducted at source for individuals .

**Unit IV: Assessment of Partnership firms (18 Hrs)**

Assessment of firms – Book profit – Computation (Simple Problems).

**Unit V: Procedure for filing of return (15 Hrs)**

Returns – Types – Belated return – Defective return – Assessment – Tax deducted at Source – e-Filing – PAN.

**Note : Theory : 30% Problem 70%**

**Text Book :**

Mehrotra H.C and Goyal S.P. *Income tax law & Accounts*, Agra: Sahitya Bhawan Publication. (Relevant Assessment Year).

**Books for Reference:**

1. Gaur.V.P, Narang, Puja Gaur & Rajeevpuri.: *Income Tax law & Practice*. New Delhi Kalyani Publishers. (Relevant Assessment Year).
2. Lal B.B and Vashist N. *Income Tax law & Practice*. New Delhi: I.K. International Publishing House Pvt Ltd. (Relevant Assessment Year).

<b>SEMESTER –VI</b>			
<b>Part III Core XIII Management Accounting</b>			
<b>Course Code: 21UCOC63</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Sem : 90</b>	<b>Credits : 4</b>

**Objectives:**

To acquaint the students with accounting concepts, tools and techniques for Managerial decisions.

**Course Outcomes:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO – 1	discuss the basic concepts of management accounting and differentiate management accounting from financial accounting and cost accounting.	1,2	Un
CO – 2	examine the contexts where types of ratios can be applied for evaluating the performance and financial position of a firm.	2,5	Ap
CO – 3	evaluate the performance of a firm using funds flow statement and cash flow statement.	5,8	Ev
CO – 4	use marginal costing techniques for optimising cost and profit.	2,3,5	Ap
CO – 5	prepare different types of budgets	1,5	Ap
CO – 6	use the significance of standard costing, budgeting and budgetary control in managerial decision making.	2,5	Ap

<b>SEMESTER –VI</b>			
<b>Part III</b>		<b>Core XIII</b>	
<b>Management Accounting</b>			
<b>Course Code: 21UCOC63</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Sem : 90</b>	<b>Credits : 4</b>

**Unit I Management Accounting & Ratio Analysis: (14 hours)**

Meaning - Objectives and Scope of Management Accounting - Functions - Management Accounting Vs Financial Accounting - Management Accounting Vs Cost Accounting - Advantages - Limitations. Tools of Financial Statement Analysis (Theory only).

**Ratio analysis:** Meaning - Importance - Limitations - Analysis of Liquidity, Activity, Solvency and Profitability ratios.

**Unit II Funds Flow and Cash Flow Analysis: (18 hours)**

**Funds Flow Analysis:** Concept of Fund- Schedule of changes in working capital - Preparation of Funds flow statement.

**Cash Flow Analysis:** Meaning – Differences between Cash flow statement and Fund flow statement. Cash from operations - Preparation of Cash Flow Statement under AS3

**Unit III Marginal Costing: (18 hours)**

Meaning of Marginal cost and Marginal costing - Advantages and Limitations of Marginal costing - Contribution - P/V ratio - BEP - Margin of safety - Applications of marginal costing in managerial decision making: Fixation of selling price - Key factor - Make or Buy - Selection of suitable product mix.

**Unit IV Budgetary Control: (20 hours)**

Meaning of budget - Budgetary Control - Objectives - Features - Advantages - Limitations - Preparation of Budgets: Production budget - Purchases Budget - Sales Budget - Cash budget - Flexible budget.

**Unit V Standard Costing: (20 hours)**

Meaning of Standard cost and Standard costing - Advantages and Limitations of Standard costing - Comparison between standard costing and Budgetary control - Analysis of Variances: Material Variances - Labour variances - Overhead Variances.(Simple problems only)

**Note: Theory – 30% Problems – 70%**

**Text Book:**

Pillai R.S.N. and Bhagavathi V. *Management Accounting*. New Delhi:S.Chand & Sons, Fourth revised edition, Reprint 2015.

**Books for Reference:**

1. Jain S.P. and Narang K.L. *Cost Accounting*. Chennai: Kalyani Publishers, 26<sup>th</sup> edition 2019.
2. Maheswari S.N. *Principles of Management Accounting*. New Delhi: Sultan Chand & Sons. 18<sup>th</sup> edition 2012.
3. Gupta S.P. *Management Accounting* . Agra: Sahitya Bhawan Publications. Revised Edition 1<sup>st</sup> January 2021.
4. Jenitra L.Merwin. and Dalston L.Cecil. *Management Accounting*, Trichy: First edition, Learn Tech Press, Reprint 2010.

<b>SEMESTER –VI</b>			
<b>Part III Core: XIV Logistics in Shipping Industries</b>			
<b>Course Code: 21UCOC64</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Sem: 90</b>	<b>Credits : 4</b>

**Objective:**

Creating the charisma and passion towards shipping, through conceptual and practical exposure in logistics trade in marine industry.

**Course Outcome:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO – 1	identify basic concepts in logistics with special emphasis on maritime shipping.	1,2	Un
CO - 2	classify the types of ships and identify the procedure for shipping of India.	1,2,5	Un
CO – 3	evaluate the role and functions of service providers in shipping industry.	4	Ev
CO – 4	assess the role of ICD and CFS towards containerization.	1,4	Ev
CO – 5	evaluate the role of intermediaries with their functions.	1	Ev
CO – 6	evaluate the import and export procedures.	6	Ev

<b>SEMESTER –VI</b>			
<b>Part III</b>	<b>Core: XIV</b>	<b>Logistics in Shipping Industries</b>	
<b>Course Code: 21UCOC64</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Sem: 90</b>	<b>Credits : 4</b>

**Unit – I General Logistics:**

**[15 Hrs]**

Meaning - Nature and Concepts – Logistical Mission - Objectives of business logistics – Components of logistical system –Inbound logistics- Out bound Logistics - Functions of logistics-Importance of logistics – Principles of Logistics Excellence

**Unit – II Ships and Shipping procedure:**

**[20 Hrs]**

Shipping Routes - Chartering- Kinds of Charter- Charter party - Conference System-- Types of ships- Tramp Vessels- Liner Vessels- Bulk Carriers- General Cargo Vessels- Container Ships.

**Unit – III Ports of India – Import and Export procedure:**

**[20 Hrs]**

Ports in India- Major and Minor ports in India – Intermediate Ports- Major problems at Indian ports- Remedies. Import and Export shipping procedure in India- Preliminary steps in Import and Export Council procedure & documentation.

**Unit – IV Intermediaries in Shipping Industry**

**[20 Hrs]**

Types of intermediaries -Role of Intermediaries – Functions and Services of intermediaries- Clearing and Forwarding Agents – Customs House Agents- Stevedores – Shipping Agents – Freight Forwarders – Liner Agents – Surveyors.

**Unit – V Containerization and container freight station**

**[15 Hrs]**

Containers - Types of containers - Leasing of Containers- Marking of containers- Containerization- Role of containerization in the multi modal transport - Benefits and Constraints in Containerization - Inland Container Depot and Container Freight Stations.

**Text Book**

Krishnaveni Muthiah. *Logistics Management and Sea borne trade*. New Delhi: Himalaya Publishing House, 18<sup>th</sup> Edition, Reprint 2021.

**Books for Reference:**

1. Agarwal D.K. *Text books of logistics and supply Chain Management*. New Delhi: Mac Milan India Ltd., Second edition 2017
2. Swapna Pillai. *Export and Import procedure & Documentation*. Agra : Sahitya Bhawan Publications, first edition 2020.
3. Martin Christopher. *Logistics and supply Chain Management*. New Delhi: Pearson Education, First Edition 2015.

<b>SEMESTER –VI</b>			
<b>Part III Core XV</b>		<b>Investment Management</b>	
<b>Course Code: 21UCOC65</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Sem: 90</b>	<b>Credits : 4</b>

### **Objectives**

- To know about the investment avenues and techniques.
- To train the students in stock broking and safe investment pattern.

### **Course Outcomes:**

<b>CO.No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO Addressed</b>	<b>CL</b>
CO-1	identify the sources of investments.	1,3	Un
CO-2	appraise various level of risks.	2,4	An
CO-3	discuss with primary market procedures.	3,6	Un
CO-4	assess the various stock exchanges and their functions.	1,8	Ev
CO-5	analyse the securities according to industry.	1,8	An
CO-6	apply the tools to understand the overall marketing.	5,7	Ap

SEMESTER –VI			
Part III	Core XV	Investment Management	
Course Code: 21UCOC65	Hrs / Week: 6	Hrs. / Sem.: 90	Credits : 4

### Unit I - Framework:

Investment – meaning – Investment VS Speculation – Investment Categories – Debt instruments

– Institutional deposits, real estates, investment media – Sources of investment information  
– Risks associated with investment. Default risk, business risk, purchasing power risk, political risk, market risk.

### Unit II - Primary Market:

Issue of various types of equity shares, stock, preference shares and debentures - The players in new issue market – Public issues – Right issues – Bonus issue – Private placement – Book building – Bought out deals proportionate allotment – Listing requirements stock invest – Free pricing of issues – Analysis of prospectus.

### Unit III - Secondary market:

Conventional stock exchanges – Over the Counter Exchange of India – Stock Holdings Corporation of India Ltd., - SEBI – Origin and development – Objectives – Activities – Role and functions.

### Unit IV - Securities analysis: Fundamental analysis

Fundamental analysis – a) Economic analysis – Market tools of economic analysis – Economic indicators that affect market b) Industry analysis – Life cycle of an industry c) Company analysis  
– Financial parameters – Financial analysis including ratios – Inter firm comparison.

### Unit V - Securities analysis: Technical analysis

Technical analysis: a) Market tools of technical analysis – Technical indicators of overall market – Random Walk theory - Efficient Market Theory b) Individual scripts – Technical tools interpretation of charts c) Advanced technical tools – Details and interpretation of technical analysis.

#### Text Book:

Prasana Chandra ,*Investment Analysis and Portfolio Management* Mc Graw Hill “6<sup>th</sup> Edition 2021

#### Books for Reference:

Preeti Singh. *Investment Management*. New Delhi:Himalaya Publishing House,19<sup>th</sup> revised edition 2017

Clark Francis. *Investment*. New Delhi:S. Chand & Company Ltd., Second Edition 2013

Adhani. *Investment & Securities Markets in India*. New Delhi: Himalaya Publishing House, First edition 1996



<b>SEMESTER –VI</b>			
<b>Part III</b>	<b>Core XV</b>	<b>Project</b>	
<b>Course Code: 21UCOP61</b>	<b>Hrs/Week: 6</b>	<b>Hrs./ Sem.: 90</b>	<b>Credits : 4</b>

1. It is a Group project and each group consists of not more than five students.
2. A project report shall consist about 50 pages minimum.
3. Marks for the project report will be 100 divided as internal 50 marks and external 50marks.
4. Project report evaluation and viva – voce will be conducted by both External examinerand the Guide.
5. Allocation of marks for the VI semester subject project is given below.

	<b>Marks</b>
<b>Internal Evaluation</b>	
Data Collection & Experimental work	10
Relevance, Objective & Focus of Project	15
Team Work	5
Originality, Innovation & Creativity	10
Oral Presentation	10
<b>Total</b>	<b>50</b>
<b>External Evaluation</b>	
Relevance to the theme	15
Design of the Project	10
Mode of presentation (Models / Charts / Graph / Power Point Presentation)	15
Response to questions & Criticisms	10
<b>Total</b>	<b>50</b>