



INSTITUTE OF SCIENCE, TECHNOLOGY & ADVANCED STUDIES (VISTAS)  
(Deemed to be University Estd. u/s 3 of the UGC Act, 1956)

PALLAVARAM - CHENNAI

ACCREDITED BY **NAAC** WITH '**A**' GRADE

*Marching Beyond 30 Years Successfully*

INSTITUTION WITH **UGC 12B** STATUS

## **UNDERGRADUATE DEGREE PROGRAMME**

**Bachelor of Commerce General**

**Three Years**

**/**

**B.Com (Hons) General**

**Four Years**

## **CURRICULUM & SYLLABUS**

**REGULATION 2024**

**Choice Based Credit System (CBCS)**

**&**

**Learning Outcomes based Curriculum Framework (LOCF)**

**Effective from the Academic year**

**2024-2025**

**Department of Commerce**

**School of Management Studies & Commerce**



INSTITUTE OF SCIENCE, TECHNOLOGY & ADVANCED STUDIES (VISTAS)  
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## DEPARTMENT OF COMMERCE (GENERAL)

### VISION OF THE DEPARTMENT

To be a center of excellence in the field of Commerce (B.Com), committed to integrating all facets of commerce and management. The goal is to educate and train innovative and competent human resources globally, ensuring they are suitable for the industry, business, and service sectors. The aim is to equip and encourage students to start their own ventures in both urban and rural areas, benefiting both the classes and masses.

### MISSION OF THE DEPARTMENT

<b>M1</b>	To provide a complete and in-depth business education that equips students with the information, skills, and ethical foundation needed to flourish in diverse disciplines of commerce and company management.
<b>M2</b>	To provide a curriculum that is regularly updated with the most recent industry trends and practices, ensuring that graduates are prepared to meet the changing demands of the global business.
<b>M3</b>	To develop a culture of research and innovation, students and faculty are encouraged to participate in scholarly activities that enhance business knowledge and practice.
<b>M4</b>	Students' leadership and professional abilities should be developed, allowing them to confidently and competently take on responsible responsibilities in business and society.
<b>M5</b>	To encourage community involvement and ethical corporate practices, while instilling a feeling of responsibility and commitment to positively impacting society and the economy.

<b>PROGRAMME EDUCATIONAL OUTCOMES (PEO)</b>	
<b>PEO1</b>	Equip graduates with a solid foundation in fundamental business disciplines such as accounting, finance, marketing, and management allowing them to successfully evaluate and solve complex company challenges.
<b>PEO2</b>	Equip graduates for successful jobs in business and commerce by teaching them professional skills like critical thinking, communication, teamwork, and ethical decision-making.
<b>PEO3</b>	Provide graduates with an awareness of the worldwide business environment, including cultural, economic, and regulatory variations, so that they can work effectively in international and multicultural settings.
<b>PEO4</b>	Equip graduates with the essential research and analytical abilities, allowing them to undertake extensive business research, understand data, and make evidence-based judgments.
<b>PEO5</b>	Encourage a commitment to lifelong learning and adaptation, graduates are encouraged to regularly update their skills and knowledge in order to remain relevant in their careers.

<b>PROGRAMME OUTCOMES (PO)</b>	
<b>PO1</b>	<i>Fundamental Knowledge:</i> Graduates will exhibit a good understanding of important concepts, theories, and practices in accounting, finance, economics, and business administration.
<b>PO2</b>	<i>Analytical and Critical Thinking:</i> Graduates will be able to analyze financial statements, comprehend economic data, and critically evaluate business strategy in order to make sound judgments.
<b>PO3</b>	<i>Effective Communication:</i> Graduates will have great oral and written communication abilities, allowing them to express ideas clearly and effectively in a professional setting.
<b>PO4</b>	<i>Global Business Awareness:</i> Graduates will have a thorough awareness of global business dynamics, including cultural, economic, and regulatory factors, enabling

	them to compete effectively in a global market.
PO5	<i>Technology and Tools Proficiency:</i> Graduates will be able to use modern technology and software tools related to business, such as accounting software, data analysis tools, and digital communication platforms.
PO6	<i>Teamwork and Leadership:</i> Graduates will be able to work well in groups as well as demonstrate leadership abilities to manage and motivate others in a corporate setting.
PO7	<i>Research Competency:</i> Graduates will be able to undertake business research, including data gathering, analysis, and interpretation, in order to make evidence-based decisions.
PO8	<i>Problem-Solving Skills:</i> Graduates will be able to identify corporate problems, develop new solutions, and implement strategies to meet these obstacles.
PO9	<i>Financial Literacy:</i> Graduates will have a solid understanding of financial principles and practices, allowing them to efficiently manage their personal and organizational finances.
PO10	<i>Adaptability and Lifelong Learning:</i> Graduates will be dedicated to ongoing learning and professional growth, keeping up with changing corporate trends and practices.
PO11	<i>Ethical Decision-Making:</i> Graduates will understand and uphold ethical principles in business, ensuring integrity, transparency, and accountability in their professional conduct.
PO12	<i>Entrepreneurial Skills:</i> Graduates will have the knowledge and skills to start and manage their own ventures, fostering innovation and contributing to economic growth in both urban and rural areas.

<b>PROGRAMME SPECIFIC OUTCOMES (PSO)</b>	
<b>PSO1</b>	Graduates will be proficient in financial reporting, auditing, taxation, and cost management, preparing them for specialized careers in accounting and finance.
<b>PSO2</b>	Graduates will have strong analytical skills, including the capacity to perform financial analysis, marketing research, and strategic planning, allowing them to make sound business decisions.
<b>PSO3</b>	Graduates will have a thorough understanding of international trade, global business practices, and cross-cultural management, allowing them to function effectively in a globalized company environment.



## **BOARD OF STUDIES**

### **List of Members**

#### **Department of Commerce (General)**

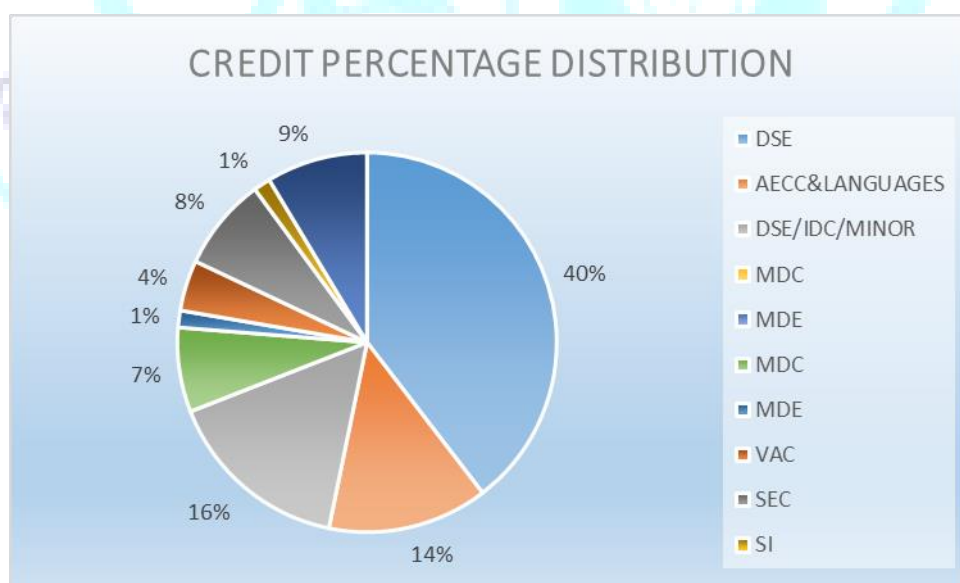
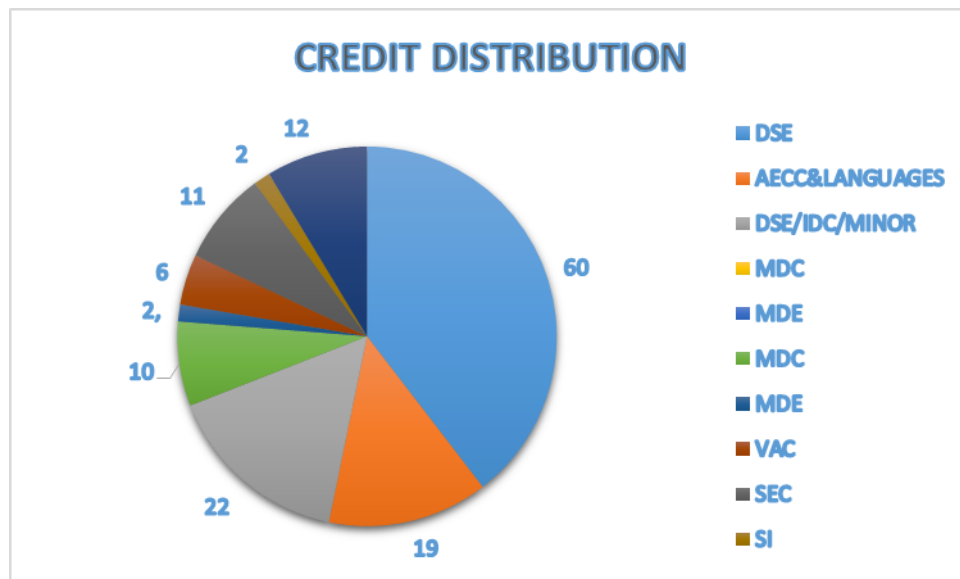
<b>S. No</b>	<b>Name &amp; Designation</b>	<b>Address</b>	<b>Role</b>
1.	Dr. P. JAGADEESAN	Professor & Head B.Com (General)	Internal Member
2.	Dr.R.ANGAYARKANI	Professor Department of Commerce, SRM University	External Academic Expert
3.	Dr.VIDHYA SRIKANTH	Founder &Chairman SA Group of Companies, Chennai	Industrial Expert
4.	Dr.S. JAYAKANI	Associate Professor, B.Com (General) VISTAS, Chennai	Internal Member
5.	Dr. M.VETRIVEL	Associate Professor, B.Com (General) VISTAS, Chennai	Internal Member
6.	Dr. R.V.SUGANYA	Assistant Professor B.Com (General) VISTAS, Chennai	Internal Member
7.	Dr. K.KALAISELVI	Assistant Professor B.Com (General) VISTAS, Chennai	Internal Member
8.	Dr. BHUVANESHWARIS	Assistant Professor, SRM Faculty of Science & Humanities, SRMIST, Vadapalani Campus University, Vadapalani, Chennai	Alumni Expert

## CREDIT DISTRIBUTION

**B.Com., (Hons) General**  
**Minimum credits to be earned: 176**

**B.Com – (General)**  
**Minimum credits to be earned: 132**

Component	I Sem	II Sem	III Sem	IV Sem	V Sem	VI Sem	3 Yrs. Total Credits	VII Sem	VIII Sem	4 Yrs Total Credits
DSC	8	8	7	8	12	16	60	12	12	84
AECC & Languages	4	4	4	7	-	-	19	-	-	19
DSE / IDC / Minor	3	4	3	4	4	4	22	4	4	30
MDC	3	3	4	-	-	-	9	-	-	9
MDE	-	-	2	-	-	-	2	-	-	2
VAC	2	1	-	1	2	-	6	-	-	6
SEC	2	2	2	1	3	2	12	-	-	12
SI	-	-	1	-	1	-	2	-	-	2
RP	-	-	-	-	-	-	-	6	6	12
Total Credits	22	22	23	21	22	22	132	22	22	176





## ABBREVIATIONS

<b>DSC</b>	Disciplinary Specific Core
<b>AECC</b>	Ability Enhancement Compulsory Courses
<b>DSE</b>	Disciplinary Specific Elective
<b>IDC</b>	Interdisciplinary / Minor Courses
<b>MDC</b>	Multidisciplinary Courses
<b>MDE</b>	Multidisciplinary Elective
<b>VAC</b>	Value Added Courses
<b>SEC</b>	Skill Enhancement Courses
<b>SI</b>	Summer Internship
<b>RP</b>	Research Project
<b>DSC</b>	Disciplinary Specific Core
<b>AECC</b>	Ability Enhancement Compulsory Courses
<b>DSE</b>	Disciplinary Specific Elective
<b>IDC</b>	Interdisciplinary / Minor Courses
<b>MDC</b>	Multidisciplinary Courses
<b>VAC</b>	Value Added Courses
<b>SEC</b>	Skill Enhancement Courses
<b>SI</b>	Summer Internship
<b>RP</b>	Research Project

## CURRICULUM STURCTURE

**B.Com (General) Three Years**

/  
**B.Com., (Hons) General Four Years**

**Total number of Credits: 176**

	B.C.om, (Hons) General Minimum Credits to be earned :176									
	B.Com., General Minimum Credits to be earned: 132									
SEMESTER 1										
	Hours/Week						Maximum Marks			
Category	Code	Course	L	T	P	O	C	CIA	SEE	Total
LANG 1	24LTAM11/	Tamil I /								
	24LHIN11/	Hindi I/	2	0	0	1	2	40	60	100
	24LFRE11	French I								
ENG 1	24LENG11	English I	2	0	0	1	2	40	60	100
DSC 1	24CBGL11	Financial Accounting-I	4	0	0	2	4	40	60	100
DSC 2	24CBGL12	Principles of Management	4	0	0	2	4	40	60	100
MDC 1	24MDGL11	Managerial Economics	3	0	0	2	3	40	60	100
DSE 1/ IDC 1 / Minor 1	24EBGL11	Digital Banking	3	0	0	2	3	40	60	100
VAC 1	24DVAC11	Communication Skills	2	0	0	1	2	40	60	100
SEC 1	24SSKU11	Soft Skills I	2	0	0	1	2	40	60	100
SEC 2		Orientation programme / Industrial Visit	-	-	-		-	-	-	-
			22	-	0	-	22	-	-	-

**CIA - Continuous Internal Assessment**

**SEE - Semester End Examination**

**\*L – Lecture, \*T- Tutorial, \*P- Practical, \*O - Outside the class effort / self-study**

SEMESTER 2										
	Hours/Week							Maximum Marks		
Category	Code	Course	L	T	P	O	C	CIA	SEE	Total
LANG 2	24LTAM21/	Tamil II /								
	24LHIN21/	Hindi II /	2	0	0	1	2	40	60	100
	24LFRE21	French II								
ENG 2	24LENG21	English II	2	0	0	1	2	40	60	100
DSC 3	24CBGL21	Financial Accounting -II	4	0	0	2	4	40	60	100
DSC 4	24CBGL22	Business Law	4	0	0	2	4	40	60	100
MDC 2	24MDGL21	Indian Economy	3	0	0	2	3	40	60	100
DSE 2 / IDC 2 / Minor 2	24EBGL21	Business Correspondence and office management	4	0	0	2	4	40	60	100
VAC 2	24DVAC22	Universal Human Values	1	0	0	1	1	40	60	100
SEC 3	24SSKU21	Soft Skills II	2	0	0	1	2	40	60	100
			22	-	-	-	22	-	-	-
SEMESTER 3										
	Hours/Week							Maximum Marks		
Category	Code	Course	L	T	P	O	C	CIA	SEE	Total
LANG	24LTAM31 /	Tamil III / Hindi III / French III	2	0	0	1	2	40	60	100
	24LHIN31/									
	24LFRE31									
ENG / AECC	24LENG31	English III	2	0	0	1	2	40	60	100
DSC 5	24CBGL31	Corporate Accounting-I	4	0	0	2	4	40	60	100
DSC 6	24CBGL32	Human Resource Management	3	0	0	2	3	40	60	100
MDC 3	24MDGL31	Business Statistics	3	0	0	2	3	40	60	100
DSE 3	24EBGL33	Business Ethics	3	0	0	2	3	40	60	100
MDE 1		Indian Knowledge System	2	0	0	0	2	40	60	100
SEC 4	24SSKU31	Soft Skills III	2	0	0	1	2	40	60	100
SI 1		Internship I	0	0	2	1	1	-	100	100
			21	-	2	-	22	-	-	-

SEMESTER 4										
	Hours/Week							Maximum Marks		
Category	Code	Course	L	T	P	O	C	CIA	SEE	Total
LANG	24LTAM41/ 24LHIN41/ 24LFRE41	Tamil IV / Hindi IV / French IV	2	0	0	1	2	40	60	100
ENG / AECC	24LENG41	English-IV	1	0	2	2	2	40	60	100
AECC	24EVS041	Environmental Studies	3	0	0	2	3	40	60	100
DSC 7	24CBGL41	Corporate Accounting-II	4	0	0	2	4	40	60	100
DSC 8	24CBGL42	Company Law	4	0	0	2	4	40	60	100
DSE 4	24EBGL43	Digital Business Management	4	0	0	2	4	40	60	100
SEC 5	24SBEN41	Industry Oriented Employability skills	1	0	0	1	1	-	100	100
VAC III	24VAC41	Yoga Education / NSS / NCC	1	0	0	1	1	-	100	100
SEC 6		In-plant Training/ Industrial Tour / Summer Term	-	-	-	-	-	-	-	-
			20	-	2	-	21	-	-	-
SEMESTER 5										
Category	Code	Course	L	T	P	O	C	CIA	SEE	Total
DSC 9	24CBGL51	Cost Accounting	4	0	0	2	4	40	60	100
DSC 10	24CBGL52	Income tax law and practice-I	4	0	0	2	4	40	60	100
DSC 11	24CBGL53	Practical Auditing	4	0	0	2	4	40	60	100
DSE 5	24EBGL54	Labour Law	4	0	0	2	4	40	60	100
SEC 7	24SBGL51	Entrepreneurial Development	2	0	0	1	2	40	60	100
VAC 4	24VAC51	Computer Applications in Business	1	0	2	1	2	40	60	100
SI 2		Internship II	0	0	2	1	1	-	100	100
SEC 8	24SBGL52	Skill Enhancement Training / Student Club Activities/ Institution Innovation Council (IIC) Activities	0	0	2	1	1	-	100	100
			19	-	6	-	22	-	-	-

### SEMESTER 6

Category	Code	Course	L	T	P	O	C	CIA	SEE	Total
DSC 12	24CBGL61	Management Accounting	4	0	0	2	4	40	60	100
DSC 13	24CBGL62	Income tax law and practice - II	4	0	0	2	4	40	60	100
DSC 14	24CBGL63	Financial Management	4	0	0	2	4	40	60	100
DSC 20	24CBGL64	Corporate Finance	4	0	0	2	4	40	60	100
DSE 6	24EBGL65	Startup Business	4	0	0	2	4	40	60	100
SEC 9	24SBGL61	Mini Project	0	0	4	1	2	-	100	100
SEC 10		On Job Training / Apprenticeship / Startup	-	-	-	-	-	-	-	-
			20	-	4	-	22	-	-	-

### SEMESTER 7

Category	Code	Course	L	T	P	O	C	CIA	SEE	Total
<b>DSC 15</b>	24CBGL71	Financial Services	4	0	0	2	4	40	60	100
<b>DSC 16</b>	24CBGL72	AI-Marketing	4	0	0	2	4	40	60	100
<b>DSC 17</b>	24CBGL73	Business Taxation	4	0	0	2	4	40	60	100
<b>DSE 7</b>	24EBGL74	Research Methodology	4	0	0	2	4	40	60	100
<b>RP 1</b>	24RBGL71	Research Project I	0	0	12	2	6	40	60	100
			<b>16</b>	<b>-</b>	<b>12</b>	<b>-</b>	<b>22</b>	<b>-</b>	<b>-</b>	<b>-</b>

### SEMESTER 8

Category	Code	Course	L	T	P	O	C	CIA	SEE	Total
<b>DSC 18</b>	24CBGL81	Financial Statement Analysis and Reporting	4	0	0	2	4	40	60	100
<b>DSC 19</b>	24CBGL82	Consumer Behaviour	4	0	0	2	4	40	60	100
<b>DSC 20</b>	24CBGL83	Corporate Finance	4	0	0	2	4	40	60	100
<b>DSE 8</b>	24EBGL84	Strategic Management	4	0	0	2	4	40	60	100
<b>RP 2</b>	24RBGL81	Research Project II	0	0	12	2	6	40	60	100
			<b>16</b>	<b>-</b>	<b>12</b>	<b>-</b>	<b>22</b>	<b>-</b>	<b>-</b>	<b>-</b>

### DISCIPLINE SPECIFIC CORE COURSES

Category	Code	Course	L	T	P	O	C
DSC 1	24CBGL11	Financial Accounting-I	4	0	0	2	4
DSC 2	24CBGL12	Principles of Management	4	0	0	2	4
DSC 3	24CBGL21	Financial Accounting-II	4	0	0	2	4
DSC 4	24CBGL22	Business Law	4	0	0	2	4
DSC 5	24CBGL31	Corporate Accounting –I	4	0	0	2	4
DSC 6	24CBGL32	Human Resource Management	4	0	0	2	4
DSC 7	24CBGL41	Corporate Accounting –II	4	0	0	2	4
DSC 8	24CBGL42	Company Law	4	0	0	2	4
DSC 9	24CBGL51	Cost Accounting	4	0	0	2	4
DSC 10	24CBGL52	Income tax law and practice-I	4	0	0	2	4
DSC 11	24CBGL53	Practical Auditing	4	0	0	2	4
DSC 12	24CBGL61	Management Accounting	4	0	0	2	4
DSC 13	24CBGL62	Income tax law and practice- II	4	0	0	2	4
DSC 14	24CBGL63	Financial Management	4	0	0	2	4
DSC 15	24CBGL71	Financial Services	4	0	0	2	4
DSC 16	24CBGL72	AI-Marketing	4	0	0	2	4
DSC 17	24CBGL73	Business Taxation	4	0	0	2	4
DSC 18	24CBGL81	Financial Statement Analysis and Reporting	4	0	0	2	4
DSC 19	24CBGL82	Consumer Behaviour	4	0	0	2	4
DSC 20	24CBGL83	Corporate Finance	4	0	0	2	4

### DISCIPLINE SPECIFIC ELECTIVE COURSES

Category	Code	Course	L	T	P	O	C
DSE 1	24EBGL13	Digital Banking	4	0	0	2	4
DSE 2	24EBGL23	Business Correspondence and office management	4	0	0	2	4
DSE 3	24EBGL33	Business Ethics	3	0	0	2	3
DSE 4	24EBGL43	Digital Business Management	4	0	0	2	4
DSE 5	24EBGL54	Labour Law	4	0	0	2	4
DSE 6	24EBGL65	Startup Business	4	0	0	2	4
DSE 7	24EBGL74	Research Methodology	4	0	0	2	4
DSE 8	24EBGL84	Strategic Management	4	0	0	2	4



### AECC & LANGUAGES

Category	Code	Course	L	T	P	O	C
<b>LANG I</b>	24LTAM11/ 24LHIN11/ 24LFRE11	Tamil I / Hindi I/ French I	2	0	0	1	2
<b>ENG I</b>	24LENG11	English I	2	0	0	1	2
<b>LANG II</b>	24LTAM21/ 24LHIN21/ 24LFRE21	Tamil II / Hindi II / French II	2	0	0	2	2
<b>ENG II</b>	24LENG21	English II	2	0	0	2	2
<b>LANG III</b>	24LTAM31/ 24LHIN31/ 24LFRE31	Tamil III / Hindi III / French III	2	0	0	2	2
<b>ENG III</b>	24LENG31	English III	2	0	0	2	2
<b>ENG IV</b>	24LENG41	English IV	1	0	0	1	1
<b>AECC I</b>	24EVS041	Environmental Studies	3	0	0	2	3

### MULTIDISCIPLINARY CORE COURSES

Category	Code	Course	L	T	P	O	C
<b>MDC 1</b>	24MDGL11	Managerial Economics	3	0	0	2	3
<b>MDC 2</b>	24MDGL21	Indian Economy	3	0	0	2	3
<b>MDC 3</b>	24MDGL31	Business Statistics	3	0	0	2	3

### MULTIDISCIPLINARY ELECTIVE COURSES

Category	Code	Course	L	T	P	O	C
<b>MDE 1</b>		Indian Knowledge System	1	1	0	0	2

### VALUE ADDED COURSES

Category	Code	Course	L	T	P	O	C
<b>VAC 1</b>	24VAC11	Communication Skills	2	0	0	1	2
<b>VAC 2</b>	24DVAC22	Universal Human Values	1	0	0	1	1
<b>VAC 3</b>	24VAC41	Yoga Education / NSS / NCC	1	0	0	1	1
<b>VAC 4</b>	24VAC51	Computer Applications in Business	1	0	2	1	2

### SKILL ENHANCEMENT COURSES

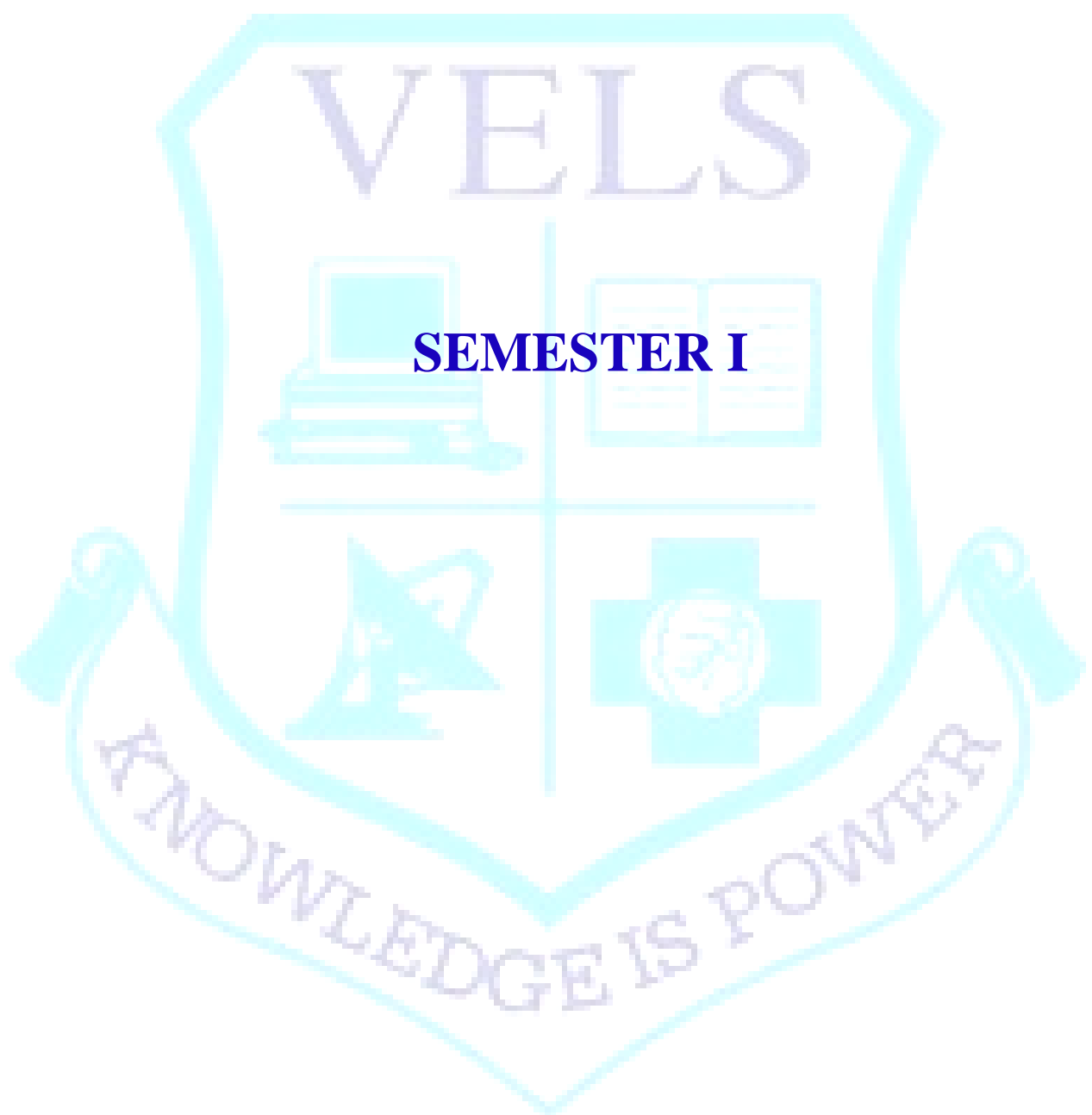
Category	Code	Course	L	T	P	O	C
SEC 1	24SSKU11	Soft Skills I	2	0	0	1	2
SEC 2	22SSKU21	Soft Skills II	2	0	0	1	2
SEC 3	24SBGL31	Soft Skills III	2	0	0	1	2
SEC 4	24SBGL51	Entrepreneurial Development	2	0	0	1	2
SEC 5	24SBGL52	Skill Enhancement Training / Student Club Activities/ Institution Innovation Council (IIC) Activities	0	0	2	1	1
SEC 6	24SBGL61	Mini Project	0	0	4	1	2

### SUMMER INTERNSHIP

Category	Code	Course	L	T	P	O	C
SI 1		Internship I	0	0	2	1	1
SI 2		Internship II	0	0	2	1	1

### RESEARCH PROJECT

Category	Code	Course	L	T	P	O	C
RP 1	24RBGL71	Research Project I	0	0	12	2	6
RP 2	24RBGL81	Research Project II	0	0	12	2	6



L	T	P	O	C
2	0	0	1	2

மொழிவரலாறு – சங்க இலக்கியம் – அற இலக்கியம் – மொழித்திறன்  
பாடத்திட்ட நோக்கம்:

மாணவர்களின் இலக்கிய நாட்டத்தை மேம்படுத்துதல், தற்கால தமிழ் இலக்கிய வகைமைகளான மரபுக்கவிதை, புதுக்கவிதை, உரைநடை ஆகியவற்றை அறிமுகப்படுத்துதல், தமிழர்தம் வாழ்வியல் நெறிகளையும் பண்பாட்டுச் செழுமைகளையும் இன்றைய தலைமுறையினர் அறியச் செய்தல், மாணவர்களுக்குத் தமிழைத் தவறின்றி எழுதுவதற்குத் தேவையான பயிற்சி அளித்து அவர்களின் மொழித்திறனை மேம்படுத்துதல், செய்யுளின் நலத்தைப் பாராட்டும் முறைமையை அறியச் செய்து அதன்வழி சிந்தனை வளத்தைப் பெருகச் செய்தல் என்பனவும் மேற்கண்டவழி மாணவர்களை ஆளுமை மிக்கவர்களாக உருவாக்கி, போட்டித்தேர்வுகளுக்குத் தயார் செய்து அவர்களுக்கு வேலைவாய்ப்பை உருவாக்குவதும் இந்தப் பாடத்திட்டத்தின் முக்கிய நோக்கமாகும்.

அலகு- 1: தமிழ் மொழி வரலாறு

8மணி நேரம்

மொழிக்குடும்பம் - இந்திய மொழிக்குடும்பங்கள் - இந்திய ஆட்சி மொழிகள் - திராவிட மொழிக்குடும்பங்கள் - திராவிட மொழிகளின் வகைகள் -திராவிட மொழிகளின் சிறப்புகள் - திராவிட மொழிகளின் வழங்கிடங்கள் - திராவிட மொழிகளுள் தமிழின் இடம் - தமிழ்மொழியின் சிறப்புகள் - தமிழ் பிறமொழித் தொடர்புகள்.

அலகு -2

8 மணி நேரம்

புறநானூறு- பாடல் எண்: , 182, 183, - இரண்டு பாடல்கள்.

குறுந்தொகை- பாடல் எண்: 2, 167, - இரண்டு பாடல்கள்

பரிபாடல் - முருகன். வையை - இரண்டு பாடல்கள்

அலகு

3

அற

இலக்கியங்கள்

திருக்குறள்- வான்சிறப்பு (அறம்), பெருமை (பொருள்), பிரிவாற்றாமை (இன்பம்),. மூன்று அதிகாரங்கள் முழுமையும்

1. நாலடியார் - இரண்டு பாடல்கள். (2, 3 )
2. மூதுரை - இரண்டு பாடல்கள். (2, 8 )

அலகு 4 மொழி

07 மணி நேரம்

பிழை நீக்கி எழுதுதல் - ஒற்றுப்பிழை நீக்கி எழுதுதல் - தொடர்பிழை நீக்கி எழுதுதல் - ஒற்று மிகும் இடங்கள் - ஒற்று மிகா இடங்கள் - பிற மொழிச் சொற்களை நீக்கி எழுதுதல் - பயிற்சிகள்.

மொத்தம்: 30 மணி நேரம்

பார்வை நூல்கள்

1. தமிழர் நாகரிகமும் பண்பாடும், டாக்டர் அ. தட்சிணாமூர்த்தி, ஐந்திணைப் பதிப்பகம், 2001.
2. தவறின்றித் தமிழ் எழுதுவோம், மா. நன்னன், ஏகம் பதிப்பகம், 1999.
3. தவறின்றித் தமிழ் எழுத - மருதூர் அரங்கராசன், ஐந்திணைப் பதிப்பகம், 2003.
4. தமிழ் இலக்கிய வரலாறு, வரதராசன், மு., புது தில்லி : சாகித்திய அக்காடெமி, 2002.
5. புதிய தமிழ் இலக்கிய வரலாறு, நீல. பத்மநாபன், சிற்பி பாலசுப்ரமணியம், சாகித்திய அகாடெமி, 2007.
6. செம்மொழி தமிழின் சிறப்பியல்புகள்-முனைவர் மறைமலை இலக்குவனார்;  
<https://www.youtube.com/watch?v=HHZnmJb4jSY>
7. பாடநூல் தேடலுக்கான இணையம் - <https://archive.org/>

**24LENG11**

**HINDI- I**

L	T	P	O	C
2	0	0	1	2

**COURSE OBJECTIVE:**

1	To understand the rural life style, social responsibilities and social values
2	To create awareness about the importance of varied culture
3	To enable the students to develop communication skill in Hindi and to use

**UNIT 1:** 'Smruti' (Kahani) by Pandit Sriram Sharma. **6**

**UNIT 2:** 'Athiti tum kab jaaoge' (Vyangy) by Harishankar Parsayi. **6**

**UNIT 3:** 'Atatho Ghumakkad Jigyasa' (Yatra Vruthanth) by Rahul Sanskrityayan. **6**

**UNIT 4:** Functional Hindi-Phrases use in Letter Writing. Skill development **6**

- Bhav Ek Bhasha Anek.

**UNIT 5:** Letter Writing- Intro. & Types & 3 Personal Letters. **6**

Introduction to Azhagi, Azhagi + fonts.

**Total : 30 Hours**

**References:**

R1: Kendriya Hindi Sansthan, Banking Hindi Patyakram, 2012.

R2: NCERT, Sparsh, Class 9.

R3: Main Aur Mera Vyakaran, New Saraswati House, New Delhi.

R4: Govind Ballabh Sharma, Hindi Vyavaharik Tankan Kala Evam Tankan Abhyas, Neelkanth Publishers Pvt. Ltd., 2022.

### Text Books:

T1: Pandit Shriram Sharma, Shikaar, Sahitya Sadan, 1932.

T2: Sharad Joshi, Yatha Sambhav, Bharatiya Gyanpeet, 2014.

T3: Rahul Sanskritayan, Ghumakkad Shastra, Rajkamal Prakashan, 1949.

### Web links:

W1: Pandit Sriram Sharma ka kahani: <https://www.evidyarthi.in>

W2: Harishankar parasayi ka Vyangy: <http://gadyakosh.org>

W3: Rahul Sanskritayan ka yatravrutant: <https://www.hindwi.org>

W4: Prayojanmoolak Hindi: <https://hi.m.wikipedia.org>

W5: <https://www.azhagi.com/hnd/helphtml/Introduction.html>

## **COURSE OUTCOME**

At the end of this course, the students would have learnt to

1	Gain knowledge about the rural life style	K3
2	Understand social values	K3
3	Understand importance of varied culture	K2
4	Journalise in Functional Hindi	K2
5	Use Azhagi, Azhagi+ fonts	K3

L	T	P	O	C
2	0	0	1	2

**COURSE OBJECTIVE:**

1	To greet, to express excuse and to introduce oneself
2	To introduce another person
3	To express his/her ideas, opinions and weekend projects
4	To request someone to do something, polite manners
5	To accept, refuse, enquire and indicate the time and date
6	To express himself / herself in positive and negative manner

**UNIT 1:Salut**

4

les nombres, Les jours de la semaine et du mois, La nationalité

**UNIT 2:Enchanté**

6

Les verbes Etre, Avoir, Aller, Regular ER verbes, Present tense.

**UNIT 3:J'Adore**

4

La negation, l'adjectif possessif, le futur proche

**UNIT 4:Tu veux bien**

7

Les articles de finis/indéfinis, Les pronoms après une préposition (avec lui, chez moi), Le passé composé

**UNIT 5: On se voit quand**

5

Les pronoms compléments directs me, te, nous, vous, L'interrogation avec est-ce que, L'heure et la date.



## UNIT 6: Bonne idée

4

Les articles partitifs, Le masculin et le féminin des adjectifs, Les pronoms compléments directs le, la, les, La négation : ne... pas de.

**Total - 30 hours**

### REFERENCES:

1. R1: LATITUDES 1 (A1/A2) MÉTHODE DE FRANÇAIS - Régine Mérieux and Yves Loiseau

### COURSE OUTCOME:

At the end of this course, the students would have learnt to

1	The students would be able to greet, to excuse and to introduce himself	K3
2	The students would be able to introduce someone	K3
3	The students would be able to express his ideas, opinions and weekend projects	K2
4	The students would be able to ask someone to do something, polite manner CO5: The students would be able to accept, refuse enquire and indicate the time and date	K2
5	The students would be able to express himself in positive and negative manner	K3

**24LENG11**

**ENGLISH – I**

L	T	P	O	C
2	0	0	1	2

**COURSE OBJECTIVE:**

1	To enable students to develop their communication skills effectively.
2	To make students familiar with usage skills in the English Language.
3	To enrich their vocabulary in English.
4	To Develop Communicative Competence

**UNIT I- PROSE**

**6**

- Dangers of drug abuse - Hardin B.Jones
- Tight corners - E.V.Lucas

**UNIT-II POETRY**

**6**

- Ecology - A.K.Ramanujan
- The owl and the chimpanzee - Jo Camacho

**UNIT III - SHORT STORY**

**6**

- The Dear Departed - Stanley Houghton
- The Fool's Paradise- Isaac Bashevis Singer

**UNIT – IV GRAMMAR**

**6**

- Parts of speech, Articles

**UNIT- V GRAMMAR**

**6**

- One-word substitution, prefix, suffix, synonym, antonym.

**Total: 30 Hours**

### **REFERENCES:**

R1: English for Communication Enrichment: by Jeya Santhi June 2015.

R2: Dr. M. Narayana Rao and Dr. B. G.Barki–Anu’s Current English for Communication (AnuChitra). June 2012.

R3: Dr. Ananthan, R. Effective Communication. Ed. Chennai: Anu Chithra Pub.2010

### **COURSE OUTCOME:**

At the end of this course, the students would have learnt to

1	Understand the characteristic features of the language used in the text.	K3
2	Strengthen their knowledge of basic grammar	K3
3	Improve narrative skills after studying diverse prose and play.	K2
4	Understand to classify parts of speech and articles.	K2
5	Develop critical writing skills in the textual content of the syllabus.	K3

<b>L</b>	<b>T</b>	<b>P</b>	<b>O</b>	<b>C</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>4</b>

**COURSE OBJECTIVES:**

1	To understand and apply fundamental accounting concepts, conventions, and standards
2	To develop proficiency in recording financial transactions using journals, ledgers, and subsidiary books
3	To prepare and interpret trial balances, identifying and rectifying any errors
4	To create comprehensive final accounts, including Trading Accounts, Profit and Loss Accounts, and Balance Sheets.
5	To manage and reconcile bank statements with business records through bank reconciliation statements

**UNIT I: INTRODUCTION, TRIAL BALANCE AND RECTIFICATION OF ERRORS****12**

Introduction – Accounting concepts and conventions – Accounting Rules - Accounting Standards – Meaning - Double entry system – Journal, Ledger, Subsidiary books. Trial Balance - Introduction to Trial Balance - Preparation of Trial Balance - Listing of ledger accounts - Balancing accounts (debits and credits) - Types of Trial Balance - Errors in Trial Balance - Trial Balance Adjustments - Rectification of Errors - Introduction to Errors in Accounting - Types of Errors - Rectification of Errors - Suspense Account - Impact of Errors on Financial Statements.

**UNIT II: FINAL ACCOUNTS****12**

Introduction to Final Accounts - Definition and purpose - Trading Account - Profit and Loss Account (Income Statement) - Balance Sheet (Statement of Financial Position) - Preparation of Trading Account - Direct expenses and revenues - Preparation of Profit and Loss Account - Treatment of operating expenses and incomes - Adjustments for accruals and prepayments - Preparation of Balance Sheet - Treatment of fixed assets, current assets, and intangible assets - Treatment of long-term and current liabilities - Owner's equity and retained earnings - Adjustments and Closing Entries - Types of adjustments (accruals, prepayments, depreciation, bad debts, provisions).

### **UNIT III: DEPRECIATION ACCOUNTING**

**12**

Concept of depreciation – Meaning - Characteristics - causes - objectives - basic factors affecting the amount of depreciation - methods of recording depreciation – exchange of used asset - methods of providing depreciation - straightline method - Diminishing balance method - distinction between straightline and written down value methods - change in method of depreciation - annuity method - depreciation fund or sinking fund method - insurance policy method – revaluation method - depletion method - machine hour rate method.

### **UNIT IV: BILL OF EXCHANGE AND BANK RECONCILIATION STATEMENT**

**12**

Bills of Exchange - Trade and Accommodation bills - Renewals –Dishonor due to insolvency - Retiring the bill. Bank Reconciliation Statement – Meaning - Objectives – Structure – Bank Pass Book – Transactions between the Business Firm and the Bank – Distinction between Cash Book and Pass Book – Causes of Difference – Preparation of Bank Reconciliation Statement.

### **UNIT V: SINGE ENTRY SYSTEM**

**12**

Meaning of single-entry system – features and limitations of single-entry system – Distinction between single entry system and double entry system - Methods of calculation of profit, Statement of affairs method and Conversion method – Distinction between statement of affairs and balance sheet - Analysis of Single-Entry System - Analyzing cash book and personal accounts - Identifying missing information - Rectifying errors in incomplete records.

**TOTAL: 60 Hours**

### **TEXT BOOKS:**

T1: T.S.Reddy & A.Murthy, “Financial Accounting”, Margham Publications, Sixth Revision Edition, 2011.

T2: P.C. Tulsian, “Financial Accounting”, Tata MC Graw Hill Ltd, 2003.

### **REFERENCES:**

R1: Assish K. Bhattacharyya, “Financial Accounting”, Prentice of hall of India, 2002.

R2: N. Vinayagam and B. Charumaki, “Financial Accounting”, S.Chand & Company Ltd., 2002, Reprint – 2008.

**WEB LINKS:**

W1: <https://drive.google.com/file/d/1-ERPZCOaRlywRnts-I2mwL1QMalzJWH1/view>

W2: <https://www.youtube.com/watch?v=Hs-U3jAvqo4>

**COURSE OUTCOMES****AT THE END OF THIS COURSE**

1	Students will comprehend and apply key accounting concepts, conventions, and standards in their financial practices.	K3
2	Students will demonstrate the ability to accurately record financial transactions using journals, ledgers, and subsidiary books	K4
3	Students will prepare trial balances, identify discrepancies, and rectify errors to ensure accurate financial reporting	K3
4	Students will prepare Trading Accounts, Profit and Loss Accounts, and Balance Sheets, incorporating necessary adjustments for accruals, prepayments, and other items.	K4
5	Students will prepare and analyze bank reconciliation statements, identifying and resolving differences between business records and bank statements	K3

<b>L</b>	<b>T</b>	<b>P</b>	<b>O</b>	<b>C</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>4</b>

**COURSE OBJECTIVE**

<b>1</b>	To help the students gain understanding of the functions and responsibilities of managers.
<b>2</b>	To provide them tools and techniques to be used in the performance of the managerial job
<b>3</b>	To enable them to analyze and understand the environment of the organization
<b>4</b>	To help the students to develop cognizance of the importance of management principles
<b>6</b>	Students should be equipped with the knowledge and skills necessary to analyze management functions, solve organizational challenges, and contribute effectively to the achievement of organizational goals.

**UNIT I: IMPORTANCE AND EVOLUTION OF MANAGEMENT THOUGHT 12**

Management – Introduction, Meaning – Definition – Importance – Nature and Scope- Functions of Management – Role of Manager – Levels of Management - Development of Scientific Management – Contribution of Henry Fayol and F.W. Taylor - Evolution of Management Thought : Classical Theory - Scientific Management.

**UNIT II: PLANNING, DECISION MAKING AND FORECASTING 12**

Planning – Nature - Importance – Forms – Types- Steps in Planning – Objectives – Policies – Procedure - methods of Decision Making- Process of decision making – Types of Decision- Introduction to Forecasting, Essential Components in Business Forecasting - Determinants of Business Forecasts- Benefits of Forecasting- Techniques of Forecasting- Limitations of Forecasting.

**UNIT III: ORGANISATION STRUCTURE 12**

Organizing, Types of organization - Organization structure - Span of Control – Departmentation - Informal Organization - Factors Determining Span of Management, Centralization and Decentralization - Span of control - Understanding authority and responsibility - Principles of

Delegation, Authority - Developing a culture of Innovation and performance.

#### **UNIT IV: RECRUITMENT PROCESS, TRAINING AND COORDINATION 12**

Recruitment - Sources – Selection – Stages in Selection – Training - Benefits of Training – Methods of Training - Concept of Coordination - Need for Coordination - Importance of Coordination - Principles of Coordination - Coordination Process - Types of Coordination- Issues and Systems Approach to Coordination - Techniques of Coordination.

#### **UNIT V: PROCESS OF MOTIVATION, COMMUNICATION AND CONTROL 12**

Motivation - Need and Importance - Communication in organisation – Importance of communication in the workplace - Understanding Communication Process – Elements of communication - Types of Communication - Guide lines for ensuring Effective Communication - Controlling – Importance – Steps in Controlling.

**TOTAL: 60 Hours**

#### **TEXT BOOKS:**

- T1: P.C. Tirpathi And P.N. Reddy, “Principles Of Management”, Tata Mcgrawhil New Delhi, 1991.  
T2: J.Jayashankar, “Business Management”, 1<sup>st</sup> Edition Margham Publication, Chennai, 2004.

#### **REFERENCES:**

- R1: N.Premavathi, “Principles of Management”, 2<sup>nd</sup> Edition Sri Vishnu Publication, Chennai, 2003.  
R2: Weirich And Koontz, “Management – A Global Perspective”, 10th Edition, 1993.

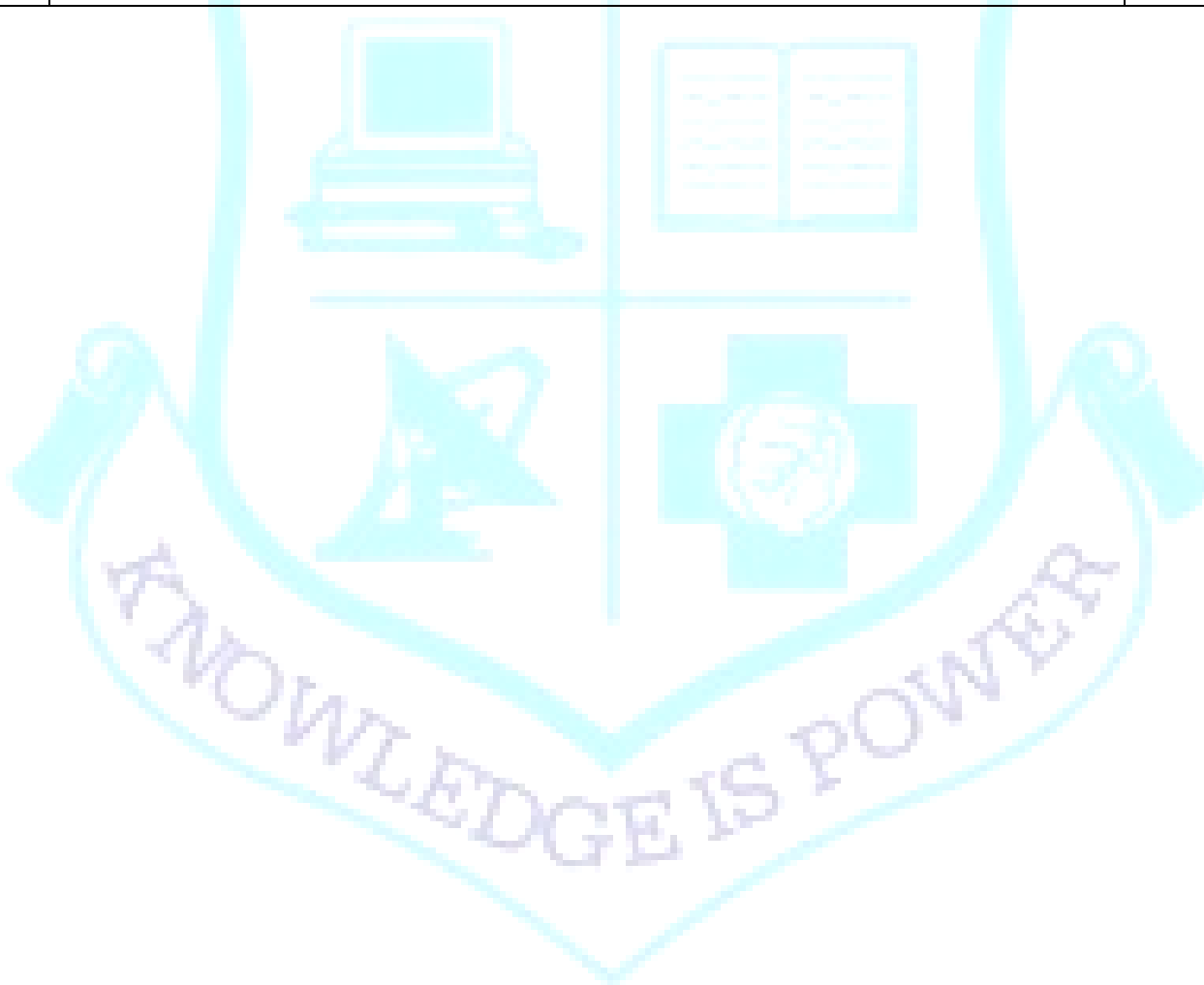
#### **WEB LINK:**

- W1: <https://drive.google.com/file/d/1kbl0up9Ke5lupsA6sGUQXNplJ8hPowP4/view>  
W2: <https://drive.google.com/file/d/1o4hs3ddfEVzysol9qZermjgDPe475-RV/view>



**COURSE OUTCOMES**  
**AT THE END OF THIS COURSE**

1	Make use of Management techniques, theories and Policies	K2
2	Construct a Plan successfully in every walk of life	K3
3	Organize structure and its types	K5
4	Authority and Responsibility and stages in selection and training benefits	K6
5	Summarise Motivation, Communication, co-ordination and control	K5



**24MDGL11****MANAGERIAL ECONOMICS**

L	T	P	O	C
3	0	0	2	3

**COURSE OBJECTIVE**

1	To Develop a comprehensive understanding of the fundamental concepts and principles of managerial economics, including its definition, nature, and scope, as well as its relationship with other disciplines.
2	To Gain insights into the concepts of demand and supply, including the laws governing them, the various types of elasticity, and the methods and prerequisites for accurate demand forecasting.
3	Learn to classify different types of costs, understand cost-output relationships in the short run and long run, and conduct break-even analysis to determine profitability.
4	To Understand production functions and the laws of variable proportions, returns to scale, and diminishing returns. Analyze the impact of economies of scale on production efficiency
5	To Apply economic principles and analytical techniques to real-world managerial decision-making processes, improving the ability to make informed and effective business decisions.

**UNIT I: INTRODUCTION TO MANAGERIAL ECONOMICS****9**

Definition –Nature and scope – Fundamental concepts of Managerial Economics - Relationship with other subjects - Decision Making Process.

**UNIT II: DEMAND AND SUPPLY ANALYSIS****9**

Demand – Law of Demand – features – exceptions - Elasticity of demand – Types of elasticity of demand – Price, Income Cross and Advertisement - Law of supply – Demand forecasting – Prerequisites – Classification of demand forecasting – Methods of demand forecasting.

**UNIT III: COST AND PROFIT ANALYSIS****9**

Cost classification –Different cost classification – Cost output relationship in short run and long run –Break even Analysis.

**UNIT IV: PRODUCTION ANALYSIS****9**

Production function- Law of variable proportion- Law of returns of scale – Law of diminishing returns –Economic of scale

**UNIT V: MARKET STRUCTURE AND PRICING****9**

Price and output determination under perfect competition – Monopoly competition – Monopolistic competition – Oligopoly Competition - Pricing – Objectives and methods.

**TOTAL: 45 Hours**

**TEXT BOOKS:**

T1: Paul A. Samuelson and William D. Nordhaus, Economics, 19th edition, Tata McGrawHill, 2006.

T2: William Boyes and Michael Melvin, Textbook of economics, Biztantra, 2<sup>nd</sup> Edition, 2007.

T3: S.Chandrachud “ Chud’s Series of Managerial Economics” WISE lab Publications, third edition, 2022

T4: P. L. Mehta “Managerial Economics – Analysis, Problems and Cases”, Sultan Chand & Sons. New Delhi. 12<sup>th</sup> Edition 2006.

**REFERENCE BOOKS:**

R1: N. Gregory Mankiw, Principles of Economics, 6th edition, Thomson learning, New Delhi, 2011

R2: Richard Lipsey and Alee Charystal, Economics, 12th edition, Oxford University Press, New Delhi, 2011.

**WEBLINKS:**

[https://onlinecourses.swayam2.ac.in/imb24\\_mg67/preview](https://onlinecourses.swayam2.ac.in/imb24_mg67/preview)

<https://www.mooc-list.com/tags/managerial-economics>

<https://www.edx.org/learn/managerial-economics>

[www.classcentral.com/course/swayam-introduction-to-managerial-economics-14155](http://www.classcentral.com/course/swayam-introduction-to-managerial-economics-14155)

**COURSE OUTCOMES****AT THE END OF THIS COURSE**

1	To familiarize the students with fundamental of managerial economics	K3
2	To understand the concepts of demand, cost, production and markets	K3
3	To analyse the cost function and production function	K5
4	To examine the profit position of the firm through Break even analysis	K3
5	To critically evaluate the business practices existing in the market.	K6

**24MDGL11**

**DIGITAL BANKING**

<b>L</b>	<b>T</b>	<b>P</b>	<b>O</b>	<b>C</b>
<b>3</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>3</b>

**COURSE OBJECTIVE**

<b>1</b>	To know the different types of Digital products services available for banking customers
<b>2</b>	To Evaluate the performance of various types cards available to customers in Digital banking.
<b>3</b>	To Comprehend the Key mechanism used for Financial Technology in Digital Banking
<b>4</b>	To examine and using Cash Deposit Machine and Cash Recycle of Digital Banking.
<b>5</b>	To Analysis the block chain technology used in Digital banking.

**UNIT I: INTRODUCTION TO DIGITAL BANKING**

**12**

Meaning And Definition Of Digital Banking - Origin Of Digital Banking - Products And Services - Benefits Of Digital Banking - Challenges Of Digital Banking - Types Of Digital Banking And Services - Digital Banking Vs Online Banking - Digital Banking In India.

**UNIT II: CARDS AND ATMs IN DIGITAL BANKING**

**12**

Overview Of Cards - Various Types Of Cards - Benefits Of Cards - EMV Technology - Back End Operations And Technology - Overview Of Automated Teller Machine (ATM) - Profitability Of ATMs - Instant Money Transfer Systems - ATM Network Planning (Onsite & Offsite).

**UNIT III: FINANCIAL TECHNOLOGIES IN PAYMENT SYSTEM**

**12**

Overview of Electronic payment system in Global level and Domestic level - Risk of Electronic payment system - Rupay & Rupay Secure, IMPS - Protocol virtual payment system - Advantages and Disadvantages of digital payment - Types of digital payment in India.

**UNIT IV: CASH DEPOSIT MACHINE & CASH RE-CYCLE'S**

**12**

Overview of Cash Deposit Machine and Cash Re-cycles - CDM Network planning (onsite & offsite) - benefits of CDMs - Risk Management and fraud - Back end operations and technology.

**UNIT V: EMERGING TRENDS IN DIGITAL BANKING AND SECURITY IN ELECTRONIC BANKING**

**12**

New Development In Digital Banking - Fin Tech Distribution, Distributed Ledgers/ Block chains, Robotic Process Automation (RPA), Optical Fibre Technology - Current Trends In It Banks Global Networks - Overview Of Computer Viruses - Detection And Prevention Of Computer Viruses - Computer System Security Concerns.

**TOTAL: 60 Hours**

**TEXT BOOKS:**

T1: Surelia, V. et al., Digital Banking, Indian Institute of Banking & Finance, Taxmann, ISBN: 978-93-5071-898-8, edition 2016.

T2: Henderson, J., Retail and Digital Banking: Principles and Practice, Kogan Page Publishers, ISBN: 978 0 7494 8271 8, E-ISBN: 978 0 7494 8272 5, Year 2018

**REFERENCES:**

R1: Digital Banking IIBF, ISBN No.9789350718988, 2016 edition, Taxmann Publication.

R2: Modern Banking Technology, Firdos Shroff, 2008 edition, Northern Book centre, Delhi.

R3: Indian Institute of Banking and Finance, Digital Banking Taxmann

**WEB LINK:**

W1: [https://onlinecourses.nptel.ac.in/noc23\\_mg47/preview](https://onlinecourses.nptel.ac.in/noc23_mg47/preview)

W2: [https://onlinecourses.nptel.ac.in/noc23\\_mg55/preview](https://onlinecourses.nptel.ac.in/noc23_mg55/preview)

**COURSE OUTCOMES**

**AT THE END OF THIS COURSE**

1	Assess customers' awareness in order to digital banking ecosystem	K2
2	To Get the benefits from banking customers in a professional manner and convenient of quality services	K4
3	Evaluate the performance and achieve consistency in different channels in digital banking	K5
4	Understanding the financial technologies in banking sector.	K6
5	To know about the emerging trends in digital banking	K5

**24DVAC11****COMMUNICATION SKILLS**

<b>L</b>	<b>T</b>	<b>P</b>	<b>O</b>	<b>C</b>
<b>2</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>2</b>

**COURSE OBJECTIVES**

1	To develop effective verbal and non-verbal communication techniques for various contexts
2	To enhance listening skills for better comprehension and engagement in conversations
3	To improve written communication abilities, focusing on clarity, coherence, and style.
4	To build confidence in public speaking through practice and constructive feedback.
5	To cultivate interpersonal skills for successful collaboration and professional interactions.

**Unit I - Introduction to Communication Skills****6**

- Fundamentals of Communications
- Elements of Communication, Types of Communication

**Unit II - Practical English****6**

- Importance of the language - Word Usage and Jargon
- Tenses and the effectiveness - Basics of grammar (Noun/Verb/Adverb/Conjunction)

**Unit III - Effective Communication****6**

- LSRW (Listening, Speaking, Reading & Writing)
- Pronunciation - Vocabulary Building
- Intonations & its importance

**Unit IV - Workplace Communication****6**

- Basics of telephone etiquette
- E-Mail writing
- Presentation Skills
- Interpersonal Skills

- Business English

## Unit V - Quantitative Ability

6

- Verbal Ability - Verbal Analogy
- Debating Skills - Public Speaking

**TOTAL: 30 Hours**

### References:

R1: Elizabeth Harren, 7 April 2022, last updated: 16 November, 2023

R2: Kerry Patterson, Joseph Grenny, Ron McMillan, Al Switzler (McGraw-Hill)

R3: Ethan Beute and Stephen Pacinelli (Greenleaf)

### Course Outcomes

**At the end of this course, the students would have learnt to**

1	Enhance participants' business communication skills	K2
2	Enhance LSRW Skills (LSRW – Listening, Speaking, Reading & Writing)	K4
3	Express opinions at free will in social/ personal gathering	K5
4	Impact leadership qualities among participants	K6
5	Engage in conversation with others to exchange ideas	K5

L	T	P	O	C
2	0	0	1	2

**COURSE OBJECTIVES**

1	To learn and apply basic etiquette for personal and professional interactions.
2	To develop effective stress management techniques for maintaining mental and emotional well-being
3	To enhance self-awareness for personal growth and informed decision-making
4	To gain an overview of essential 21st-century skills necessary for success in a rapidly changing world.
5	To foster creativity and critical thinking skills for innovative problem-solving and adaptability

**Unit I Introduction to Soft skills****6**

- Soft Skills vs Hard Skills
- 15 important Soft Skills
- Communication Skills, Time Management, Leadership Skills

**Unit II - Overview of 21st Century Skills.****6**

- Lateral Thinking – Left Brain/Right Brain Functionality
- Problem solving skills

**Unit III - Self Awareness****6**

- Human Values
- Mindfulness
- SWOT Analysis
- PDCA Approach

**Unit IV - Creativity/Critical Thinking****6**

- Six Thinking Traits
- Creative writing exercises
- Open mindedness

**Unit V - Personal Hygiene and Stress Management****6**

- Basic Etiquettes
- Health and Personal Grooming
- Stress-meaning and nature, Eustress, Distress
- Stress management strategies

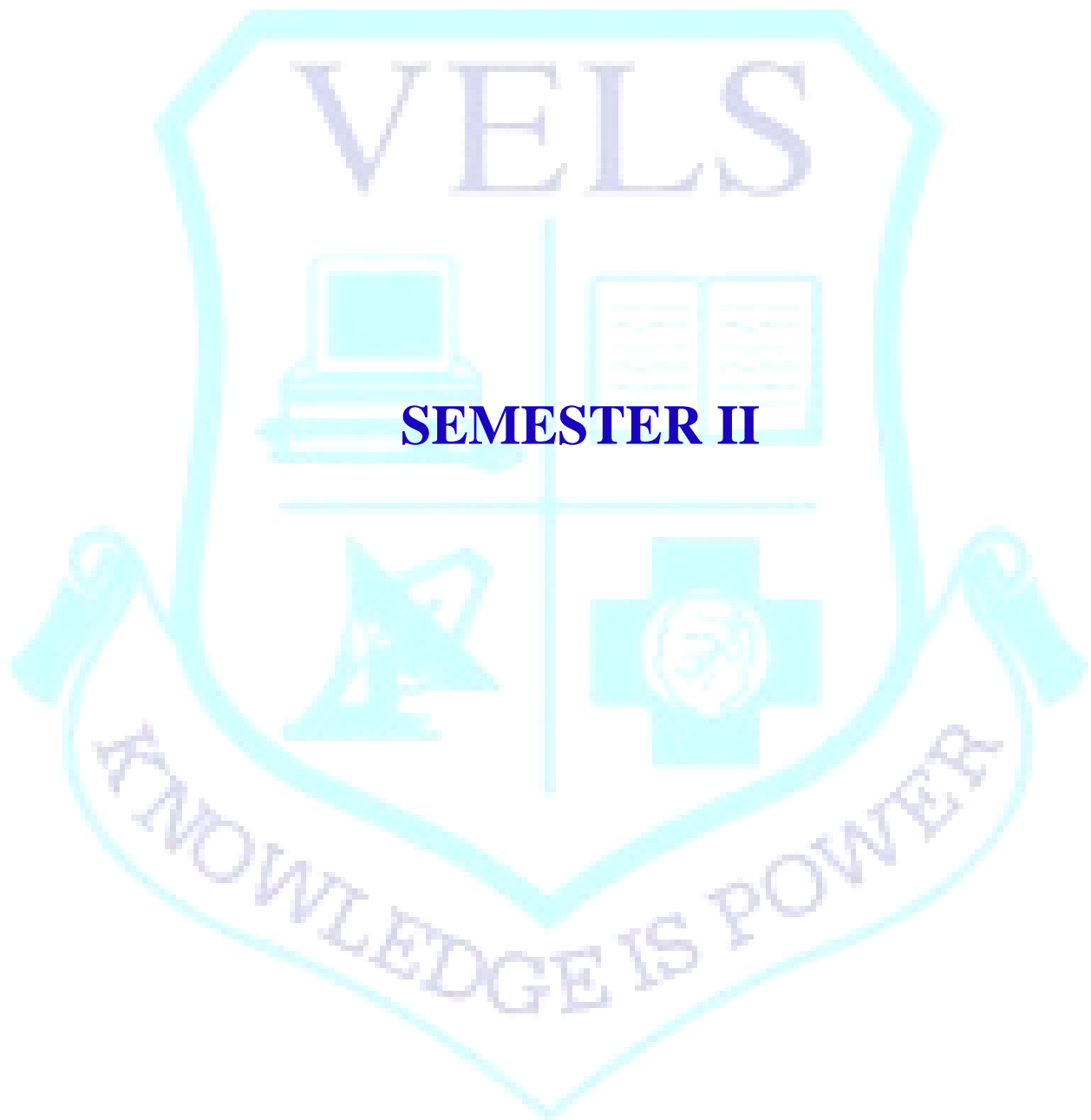
**TOTAL: 30 Hours**



### References:

- Alex, Dr. K. (2014). Soft Skills (1st edition) S Chand & Company
- Taylor. Grant English Conversation Practice. Tata McGraw Hill Education Pvt. Ltd 2005
- Tiko, Champa & Jaya Sasikumar. Writing with a purpose. OUP New Delhi 1979
- Nelson-Jones, R. (1992). Life skills, a handbook, Trowbridge, Wilts: Detesios Ltd.
- Tuhovsky, Ian (2019). Communication Skills Training (2nd edition) Rupa Publication India.

1	Demonstrate basic etiquette in various personal and professional settings.	K2
2	Effectively manage stress using learned techniques.	K4
3	Show increased self-awareness and make informed decisions.	K5
4	Understand and articulate key 21st-century skills.	K6
5	Apply creativity and critical thinking to solve problems innovatively.	K5



24LTAM21

தமிழ்மொழிப்பாடம்-2

L	T	P	O	C
2	0	0	1	2

### பாடத்திட்ட நோக்கம்:

மாணவர்களின் இலக்கிய நாட்டத்தை மேம்படுத்துதல், அற இலக்கியங்கள், சிற்றிலக்கியம், சிறுகதை ஆகியவற்றை அறிமுகப்படுத்துதல், தற்காலப் பேச்சுத் தமிழ் எழுத்துத்தமிழ் ஆகியவற்றின் வளர்நிலைகளை மாணவர்களை அறியச் செய்தல், அதன்வழி சிந்தனை வளத்தைப் பெருகச் செய்தல் என்பனவும் மேற்கண்டவழி மாணவர்களை ஆளுமை மிக்கவர்களாக உருவாக்கி, போட்டித்தேர்வுகளுக்குத் தயார் செய்து அவர்களின் மொழித் திறனை மேம்படுத்த அவர்களுக்குக் கடிதம் எழுதும் கலையைக் கற்றுக்கொடுத்தல், அணி இலக்கணத்தை அறியச் செய்தல் என்பன இந்தப் பாடத்திட்டத்தின் முக்கிய நோக்கமாகும்.

**அலகு 1 காப்பியங்கள்**

**8மணி நேரம்**

சிலப்பதிகாரம்- கனாத்திறம் உரைத்தக் காதை முழுவதும்.

மணிமேகலை- மலர்வனம் புக்க காதை முழுவதும்.

கம்பராமாயணம் - குகப் படலம் (தேர்ந்தெடுக்கப்பட்ட ஒன்பது பாடல்கள்)

**அலகு 1: பக்தி இலக்கியம்**

**8 மணி நேரம்**

1. மாணிக்கவாசகர் - திருவாசகம் – மூன்று பாடல்கள்
  - ✓ புல்லாகி பூடாகி (சிவபுராணம்)
  - ✓ எல்லாப் பிறப்பும் (சிவபுராணம்)
  - ✓ உற்றாரை யான் வேண்டேன் (திருப்புலம்பல்)
2. ஆண்டாள் - திருப்பாவை – மூன்று பாடல்கள் (1, 3, 4)
  - ✓ மார்கழித் திங்கள் ... (பாசுரம் 1)
  - ✓ ஓங்கி உலகளந்த... (பாசுரம் 3)
  - ✓ ஆழிமழைக் கண்ணா... (பாசுரம் 4)
3. வீரமாமுனிவர் - தேம்பாவணி – வளன் செனித்தப் படலம்
4. சீறாப்புராணம்- மானுக்கு பிணை நின்ற படலம்

### அலகு 3 கலைகள்

### 07 மணி நேரம்

சிற்பம் - ஓவியம் - இசை - கூத்து - ஒப்பனை - ஆடை அணிகலன்கள்.

### அலகு 4 நாகரிகம், பண்பாடு

### 7 மணி நேரம்

சொற்பொருள் விளக்கம் - பண்டைத் தமிழர் வாழ்வியல் - அகம் - களவு - கற்பு - குடும்பம் - விருந்தோம்பல் - உறவு முறைகள் - சடங்குகள் - நம்பிக்கைகள் - பொழுதுபோக்கு - புறம் - போர் முறைகள் - நடுகல் வழிபாடு - கொடைப்பண்பு.

### மொத்தம்: 30 மணி நேரம்

### பார்வை நூல்கள்

8. தமிழர் நாகரிகமும் பண்பாடும், டாக்டர் அ. தட்சிணாமூர்த்தி, ஐந்திணைப் பதிப்பகம், 2001.
9. தவறின்றித் தமிழ் எழுதுவோம், மா. நன்னன், ஏகம் பதிப்பகம், 1999.
10. தவறின்றித் தமிழ் எழுத - மருதூர் அரங்கராசன், ஐந்திணைப் பதிப்பகம், 2003.
11. தமிழ் இலக்கிய வரலாறு, வரதராசன், மு., புது தில்லி : சாகித்திய அக்காதெமி, 2002.
12. புதிய தமிழ் இலக்கிய வரலாறு, நீல. பத்மநாபன், சிற்பி பாலசுப்ரமணியம், சாகித்திய அகாடெமி, 2007.
13. செம்மொழி தமிழின் சிறப்பியல்புகள் - முனைவர் மறைமலை இலக்குவனார்;  
<https://www.youtube.com/watch?v=HHZnmJb4jSY>
14. பாடநூல் தேடலுக்கான இணையம் - <https://archive.org/>

**24LENG21****HINDI-II**

<b>L</b>	<b>T</b>	<b>P</b>	<b>O</b>	<b>C</b>
<b>2</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>2</b>

**COURSE OBJECTIVES:**

1	To inculcate the human values, importance of patriotism and hard work
2	To train students in functional Hindi
3	To introduce the usage of Inscript keyboard

**UNIT 1:** 'Boodee kaki" (Kahani) by Munshi Premchand **6**

**UNIT 2:** 'Puraskar' (Kahani) by Prasad **6**

**UNIT 3:** 'Main Narak Se Bhol Raha Hun' (Vyangy) by Harishankar Parsayi, 6 hours

**UNIT 4:** Functional Hindi- Technical & Designation & Department **6**

Names-50., Bhav Ek Bhasha Anek

**UNIT 5:** Functional Hindi-Letter Writing- 3 Official Letters. **6**

Inscript Keyboard knowledge

**Total: 30 hours**

**COURSE OUTCOMES**

At the end of this course, the students would have learnt to

<b>1</b>	Know to the human values	K2
<b>2</b>	Know the importance of patriotism	K3
<b>3</b>	Know the value of hardwork in human life	K3
<b>4</b>	Journalise in Functional Hindi	K5
<b>5</b>	Use inscript keyboard	K3

**References:**

R1: Kendriya Hindi Sansthan, Banking Hindi Patyakram, 2012.

**Text Book:**

T1: Ed. Subhash chandar, Boodi Kaki by Premchand, Natioonal Book Trust, 2012.

T2: Jaishankar Prasad, Pratinidhi Kahaniyan, Raj Kamal Prakashan, 2015.

T3: Harishankar Parsai, Pratinidhi vyangy, Rajkamal, 2007.

T4: Kendriya Hindi Prashikshan Sansthan, Parangat, Bharat Sarkar, 2015.

**Weblink:**

W1: Munshi Premchand, Manasarovar, 2007, <http://gadyakosh.org>

W2: Jaishankar Prasad/ <http://gadyakosh.org>

W3: Harishankar Parsai/ <https://hindikahani.hindi-kavita.com>

W4: Prayojanmoolak Hindi: <https://hi.m.wikipedia.org>

W5: <https://rajbhasha.gov.in/en/introduction>



<b>L</b>	<b>T</b>	<b>P</b>	<b>O</b>	<b>C</b>
<b>2</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>2</b>

**COURSE OBJECTIVES:**

1	To express his / her whereabouts and to ask seek direction
2	To express obligation and restriction
3	To describe a place
4	To narrate and to question
5	To describe someone
6	To express his desire and to speak about the future

**UNIT 1:****5****C'est où**

L'impératif, Les articles contractés au, à la..., Le passé composé et l'accord du participe passé avec être.

**UNIT 2:****5****N'oubliez pas**

Le pronom relatif Qui, que, où, Les pronoms compléments indirects (me, te, lui, leur...)

**UNIT 3:****5****Belle vue sur la mer --**

Les adjectifs démonstratifs, Y- pronom complément.

**UNIT 4:****5****Quel beau voyage!**

Les verbes pronominaux, En- pronom complément.

**UNIT 5:****5****Oh ! joli**

L'imparfait, L'imparfait ou le passé composé.

**UNIT 6:****5**

Et après ?

Le futur simple, Le subjonctif présent.

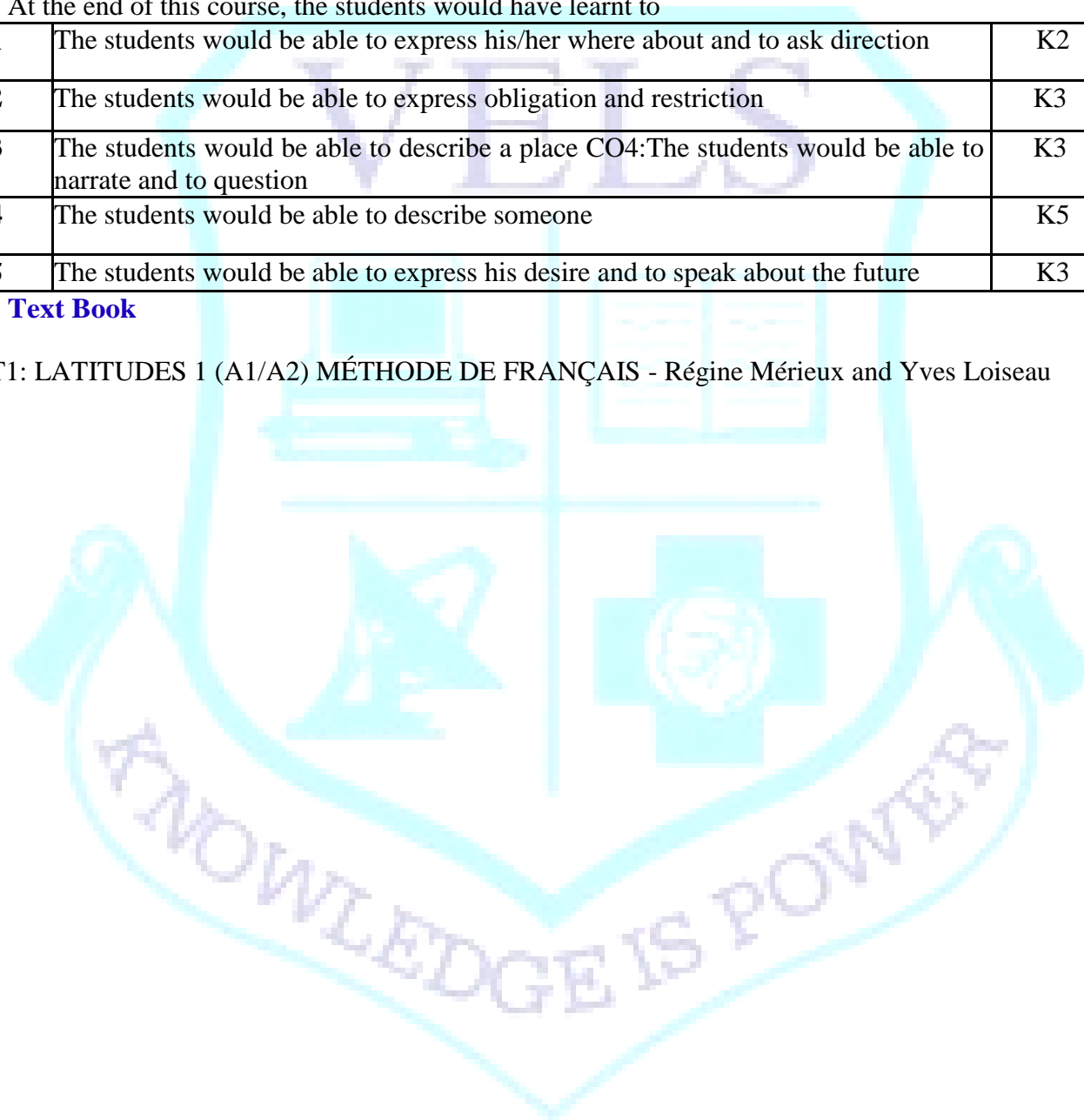
### **COURSE OUTCOMES**

At the end of this course, the students would have learnt to

1	The students would be able to express his/her where about and to ask direction	K2
2	The students would be able to express obligation and restriction	K3
3	The students would be able to describe a place CO4:The students would be able to narrate and to question	K3
4	The students would be able to describe someone	K5
5	The students would be able to express his desire and to speak about the future	K3

### **Text Book**

T1: LATITUDES 1 (A1/A2) MÉTHODE DE FRANÇAIS - Régine Mérieux and Yves Loiseau





## COURSE OBJECTIVES:

L	T	P	O	C
2	0	0	1	2

1	To read and understand different types of prose, poetry, and fiction
2	To think critically about texts and express ideas clearly.
3	To recognize and discuss key themes and styles in literary works.
4	To learn and use grammar rules correctly in writing and speaking.
5	To write more effectively by applying grammar and literary techniques

**UNIT I - PROSE****6**

- If you are wrong, admit it- Dale Carnegie
- Words of Wisdom- Chetan Bhaghat

**UNIT II - POETRY****6**

- La Belle Dame Sans Merci - John Keats
- Ozymandias- P.B.Shelley

**UNIT III - FICTION****6**

- The School for Empathy - E.V. Lucas
- The Lamb to the Slaughter-Roald Dahl

**UNIT IV - GRAMMAR****6**

- Types of sentences, Concord

**UNIT V - GRAMMAR****6**

- Tenses, Voices

**TOTAL 30 HOURS**

## COURSE OUTCOMES

At the end of this course, the students would have learnt to

1	Identify poetic expressions in the course of daily speech	K2
2	Students will develop skills that enable them to communicate effectively in writing.	K3
3	Students will develop skills that enable them to communicate effectively in writing.	K3
4	Discriminate against different sensibilities in approaching life.	K5
5	Strengthen the ability to solve life's problems, as highlighted in the selections.	K3

### References:

R1: Dr. M. Narayana Rao and Dr. B. G. Barki-Anu's Current English for Communication (AnuChitra). June 2012.

R2: General English for competitive examinations by V.Rajagopalan (Mcgraw Hill Education) -2010.

## 24CBGL21 FINANCIAL ACCOUNTING-II

L	T	P	O	C
4	0	0	2	4

### COURSE OBJECTIVE

1	To understand the concepts of branch and departmental accounts.
2	To gain practical exposure regarding prepare accounts for hire purchase and instalment purchase system
3	To learn the accounting procedures of partnership accounts.
4	To know the procedure for dissolution of a Partnership firm
5	To understand the Indian Accounting Standards and IFRS

### UNIT I: BRANCH ACCOUNTS & DEPARTMENTAL ACCOUNTS

12

**Branch Accounting:** Branch – Meaning and Definition – Objectives - Types of Branches: – Dependent Branches, Independent Branch and Foreign Branch - Accounting treatment of Dependent Branches – Debtor's System: Goods are invoiced at Cost and Goods are invoiced at Selling Price - Stock and Debtor's System: Branch Stock A/c, Branch Debtors A/c, Branch Expenses A/c, Branch Adjustment A/c, Branch P&L A/c and Goods sent to Branch A/c – Wholesale Branch System - Final Accounts System- Distinction between Whole Sale Profit and Retail Profit - Accounting treatment of Independent Branch: Goods in transit, Cash in transit and other adjustments - Departmental Accounts – Meaning and Definition - Objectives – Advantages – Difference between Departments and Branches - Different Types of Departments - Basis for Allocation of Expenses - Inter Departmental Transfer at Cost or Selling Price – Stock Reserve - Treatment of Expenses which cannot be allocated – Preparation of Departmental Trading Accounts.

### UNIT II: HIRE PURCHASE AND INSTALLMENT PURCHASE SYSTEM 12

Hire Purchase System: Meaning and Definition – Important terms: Cash Price, Hire Purchase Price, Interest – Hire or Instalment, Down Payment, Hirer and Hire Vendor or owner - Rights of Hire Purchaser and Hire Vendor - Accounting treatment in the books of Hire Purchaser and Hire Vendor - Calculation of Interest: Rate of Interest, Cash Price and Instalments are given – Rate of Interest is not given – Total cash price is not given – Instalment price is not given – Cash price is calculated by

Annuity Method - Default and Repossession – Complete and partial repossession – installment Purchase system – Meaning and Definition – Legal Position – Hire Purchase System Vs Installment Purchase System -Accounting treatment.

### **UNIT III: PARTNERSHIP ACCOUNTS**

**12**

Partnership: Meaning and Definition – Partnership Deed - Profit sharing ratios - Interest on Loan - Interest on Capital - Interest on Drawings – Salary to Partners – Accounting Treatment - Profit and Loss Appropriation account – Partners Capital Account: Fixed Capital Method and Fluctuating Capital Method – Admission of a partner – Accounting Adjustments: Profit sharing ratio, Goodwill, Revaluation of assets and liabilities, Reserves and other accumulated profits Revaluation account - Treatment of Goodwill: Methods of valuation of Goodwill – Average Profit Method, Super Profit Method and Capitalization Method - Capital Accounts of Partners Retirement of a partner - Death of a partner – Accounting Treatments: Profit sharing ratios – Goodwill – Undistributed profits and losses – payment to partner – adjustment of capital and preparation of Balance sheet.

### **UNIT IV: DISSOLUTION OF PARTNERSHIP**

**12**

Dissolution of a Partnership: Introduction and Meaning – Modes of dissolution: Dissolution by agreement – Compulsory dissolution - Dissolution on certain events – Dissolution by notice - Dissolution by court - Settlement of accounts – Accounting treatment – treatment of goodwill – treatment of unrecorded assets and liabilities - Insolvency of a Partner (Application of Indian Partnership Act 1932) - Accounting Treatment - Garner Vs Murray – Capital ratio under fixed capital method - Capital ratio under fluctuating capital method - Insolvency of all partners – Gradual realization of assets and piecemeal distribution – Proportionate capital method – Maximum loss method.

### **UNIT V: ACCOUNTING STANDARDS IN INDIA AND IFRS**

**12**

Accounting Standards: Introduction, Meaning and Definition - Objectives of Financial Statements - Uses of Financial Statements: Owners – Management – Employees - Creditors – Banks and Financial Institution – Investors – Government – SBEI - Nature of Accounting Standards – Advantages – Limitations - Different Accounting Standards in India – Development of Accounting standards in India - International Financial Reporting Standards and Its Role - IFRS adoption or Convergence in India - Implementation plan in India - Difference between International Financial

Reporting Standards (IFRS) and GAAP.

**TOTAL: 60 Hrs**

**TEXT BOOKS:**

T1: RL Gupta & VK Gupta, Financial Accounting, Sultan Chand & Sons, 8th Edition, 2023.

T2: P.C. Tulsian & Bharat Tulsian, Financial Accounting, S Chand Publication, 2nd Edition, 2016.

**REFERENCES:**

R1: M. Hanif & A. Mukherjee, Financial Accounting I, McGraw Hill Education, 4th Edition, 2018.

R2: Prasanna Chandra, Fundamentals of Financial Accounting, McGraw Hill Education, 6<sup>th</sup> Edition, 2017.

R3: T.S. Reddy & A. Murthy, Financial Accounting, Margham Publications, 2018.

**WEB SOURCES:**

W1: <https://www.drnishikantjha.com/booksCollection/Financial%20Accounting%20II%20FYBBI%202015-16.pdf>

W2: <https://nou.edu.ng/coursewarecontent/ACC204.pdf>

**COURSE OUTCOMES**

**AT THE END OF THIS COURSE**

1	Understand the concepts and Prepare the Branch accounts and Departmental accounts	K5
2	Aware the difference in accounting treatment regarding Hire purchase and Installment purchase system	K3
3	Determine the accounting treatment for admission and retirement of partners.	K2
4	Elaborate the procedure of dissolution of a firm	K4
5	Understand the difference in Indian Accounting Standard and IFRS	K3

<b>L</b>	<b>T</b>	<b>P</b>	<b>O</b>	<b>C</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>4</b>

**COURSE OBJECTIVE**

<b>1</b>	To high light the provisions of law governing the general contracts
<b>2</b>	To make the students understand the essential elements of a valid contract
<b>3</b>	To make the students understand how obligations under a contract must be carried out by the parties and the various modes of discharge of contract
<b>4</b>	To highlight the provisions of law governing the special contract and contract of sale of goods
<b>5</b>	To create the knowledge of legal perspectives and its practices to utilize the same in the business.

**UNIT I: INDIAN CONTRACT ACT -1872 –AN INTRODUCTION****12**

Introduction -Meaning of Law- Definition of Mercantile Law and Business law, its scope and sources - Indian Contract Act- definition of contract, agreement and promises –Characteristics of agreement- Formation of contract– classification of contract –Contract based on validity –valid contract ,void contract, void agreement, voidable contract, Unenforceable contract, illegal contract- Contract based on Formation-Express contract- Implied contract-Constructive or Quasi contract- Contracts over internet- Contract based on performance- Unilateral Contract-Bilateral Contract - Contract based on execution –Executed contract- Executory contract – Differences between contract and agreement.

**UNIT II: ESSENTIAL ELEMENTS OF A VALID CONTRACT****12**

Offer or proposal—Intention to create legal relationship-Meaning and definition of offer- elements of a valid offer-Types of offer-specific offer, general offer, positive and negative offer, cross offer- Differences between offer and invitation to offer-Acceptance- Meaning and definition of Acceptance – Essential elements of a valid Acceptance-Promise- Communication of offer and Acceptance -Revocation of offer- Modes of Revocation of offer -Consideration –definition- Essential elements of valid consideration-legal rules relating to consideration -Contracts without consideration- Exceptions- Capacity to parties- definition – persons competent to contract-free consent – coercion –undue influence-fraud – mistake-lawful object.

### **UNIT III OTHER ELEMENTS OF A VALID CONTRACT**

**12**

Void agreements –voidable agreements Differences between Void agreements –voidable agreements-Performance of contract – Obligations of parties to contract-Effect of refusal to accept of offer of performance-Effect of refusal of parties to perform wholly- Persons who can perform a contract –Liabilities of Joint promiser and promisee -Distinction between succession and assignment-Time and place for Performance of a promise-Performance of reciprocal promise-Types of Performance of contract- Actual Performance of contract- Attempted Performance of contract- Discharge of contract-Discharge by possibility of performance, by impossibility of performance, by lapse of time, by operation of law and by breach of contract- Remedies for breach of contract- Contracts which need not be performed with the consent of both the parties -void agreements -wagering agreements and contingent contracts – Quasi contracts.

### **UNIT IV: SPECIAL CONTRACTS**

**12**

Bailment – Meaning of Bailment- Parties involved-Bailor -Bailee – Essential Features of bailment- Types of bailment – Gratuitous Bailment- Non-Gratuitous Bailment –Constructive bailment- rights of bailor and bailee- duties of bailor and bailee Pledge - Meaning of Pledge- Parties involved- Pledgor- Pledgee- Debtor-Features of Pledge-Types of pledge-Pawn Hypothecation- Lien- Differences between bailment and pledge- Mortgage – Meaning-Types of Mortgage-Indemnity – Contract of Indemnity- Essentials in the contract of indemnity-Types of indemnity-Express indemnity – implied indemnity-Rights of an indemnity holder-Rights of an indemnifier-Guarantee- Contract of Guarantee- Essentials in the contract of guarantee-Liability of surety-Rights of surety- Differences between Contract of Indemnity and Contract of Guarantee

### **UNIT V: LAW OF SALE OF GOODS**

**12**

Law of sale of Goods –Meaning and definition of contract of sale-Essentials of a contract of sale- Distinction between Sale and agreement to sell –Types of Goods – Conditions and warranties – Meaning of conditions and warranties –Conditions- Essentials of Conditions- warranties Essentials of warranties- Differences between conditions and warranties –express and implied conditions and warranties -Doctrine of Caveat Empter – Exeptions to the rule of of Caveat Empter –Transfer of ownership – Meaning of Transfer of ownership-Importance of Transfer of ownership - Time when

the property passes-Sale by non-owners – exceptions to the rule-Performance of contract of sale- Delivery of goods-Modes of delivery- rules regarding modes of delivery - Unpaid seller- definition- Rights of an unpaid seller.

**TOTAL: 60 Hours**

**TEXT BOOKS:**

T1: N.D.Kapoor, "Business Law" Sulthan Chand & Sons, 2018.

T2: R.S.Pillai, "Business Law" S.Chand Publishers, 2011.

**REFERENCES:**

R1: RSN.Pillai and Bhagavathi, Business Law, S.Chand & Sons.

R2: Shukla.MC, Mercantile Law, S.Chand & Sons

R3: P.C.Thulsian, Business Law, Tata Megreher.

**WEB SOURCES:**

W1: <https://drive.google.com/file/d/171HCg9NwfVZoAbHYOxaOAHcHqy7QSTnj/view>

W2: <https://drive.google.com/file/d/11U4IufrSMzIHBm7RSOZkYsTpUPbostQH/view>

W3: <https://www.sscasc.in/wp-content/uploads/downloads/BCOM/Business-Law.pdf>

**COURSE OUTCOMES**

**AT THE END OF THIS COURSE**

1	Students will have basic knowledge of Business Law and provisions of Indian contract Act	K2
2	Students will know about the fundamental elements of a valid contract and the procedure for performance and the concept of breach of contract	K4
3	Students will have knowledge about other elements of a valid contract	K4,K6
4	Students will have an understanding about the provisions of law governing the special contract.	K4
5	Students will acquire knowledge about the Law of sale of Goods	K2



L	T	P	O	C
3	0	0	2	3

**COURSE OBJECTIVE**

1	To Develop a clear understanding of the concepts and distinctions between economic growth and economic development, including the basic issues, measures, and indicators of both development and underdevelopment.
2	To Gain insights into the basic features of the Indian economy, the composition of national income, and the elements and implications of the occupational structure and demographic features on economic development.
3	To Study various population theories including classical, neo-classical, and modern perspectives, and analyze the evolution of Indian economic policies through five-year plans, economic reforms since 1991, and the impacts of monetary and fiscal policies.
4	To Understand the causes and consequences of inflation in India, explore the Phillips Curve, and analyze poverty and unemployment including their types, causes, and measures to eradicate them, as well as the application of Okun's law.
5	Investigate the trends, issues, and determinants of productivity in the agricultural sector, assess the growth and performance of the industrial sector, and evaluate the growth and performance of the service sector in India, along with identifying causes for the poor performance of public sector undertakings (PSUs)

**UNIT I:**

9

**ECONOMIC GROWTH AND DEVELOPMENT**

Economic growth - Economic development - Basic issues in Economic development and Growth - Concepts and measures of development and underdevelopment - Difference between Economic Growth and Development.

**UNIT II:**

9

**NATIONAL INCOME AND OCCUPATIONAL STRUCTURE**

Basic features of the Indian Economy - Composition of National Income - Elements national income - Occupational Structure - Demographic features.

**UNIT III:**

9

**POPULATION AND FIVE YEAR PLANS**

Theories of Population - Classical theory - Neo Classical theory - Modern theory - Indian Economic Policies - Evolution of five year plans in India - Economic reforms since 1991 - Monetary and Fiscal

Policy with their implications on Economy.

#### **UNIT IV:**

**9**

#### **INFLATION AND UNEMPLOYMENT**

Inflation in India - Phillips Curve - Poverty and Unemployment - Types of unemployment and its causes - Measures to eradicate poverty and unemployment - okun's law.

#### **UNIT V:**

**9**

#### **SECTORAL DEVELOPMENT**

Agricultural sector - sectorial Trends and issues - Measures for low agricultural productivity - Determinants of agricultural productivity - Industry Sector in India – growth and performance - Service Sector in India –growth and performance - Causes for poor performance of PSU's

**TOTAL: 45 Hrs**

#### **TEXTBOOKS**

- T1: Brahmananda, P.R. and Panchmukhi, V.R. (Eds), Development Experience in the Indian Economy: Inter State Perspectives, Bookwell Publications, Delhi, 2<sup>nd</sup> Edition, 2001.
- T2: S.Chandrachud “ Chud's Series of Indian Economy” WISE lab Publications, Second edition, 2022.
- T3: Kapila, Uma (Ed), Indian Economy since Independence, Academic foundation, New Delhi, 4th Edition, 2006

#### **REFERENCE BOOKS:**

- R1: Mishra and Puri: Indian Economy – Himalaya Publishing House
- R2: IC Dhingra, Indian Economics – Sultan Chand and Sons
- R3: Dutt&Sundaram, Indian Economy, S.Chand & Company.

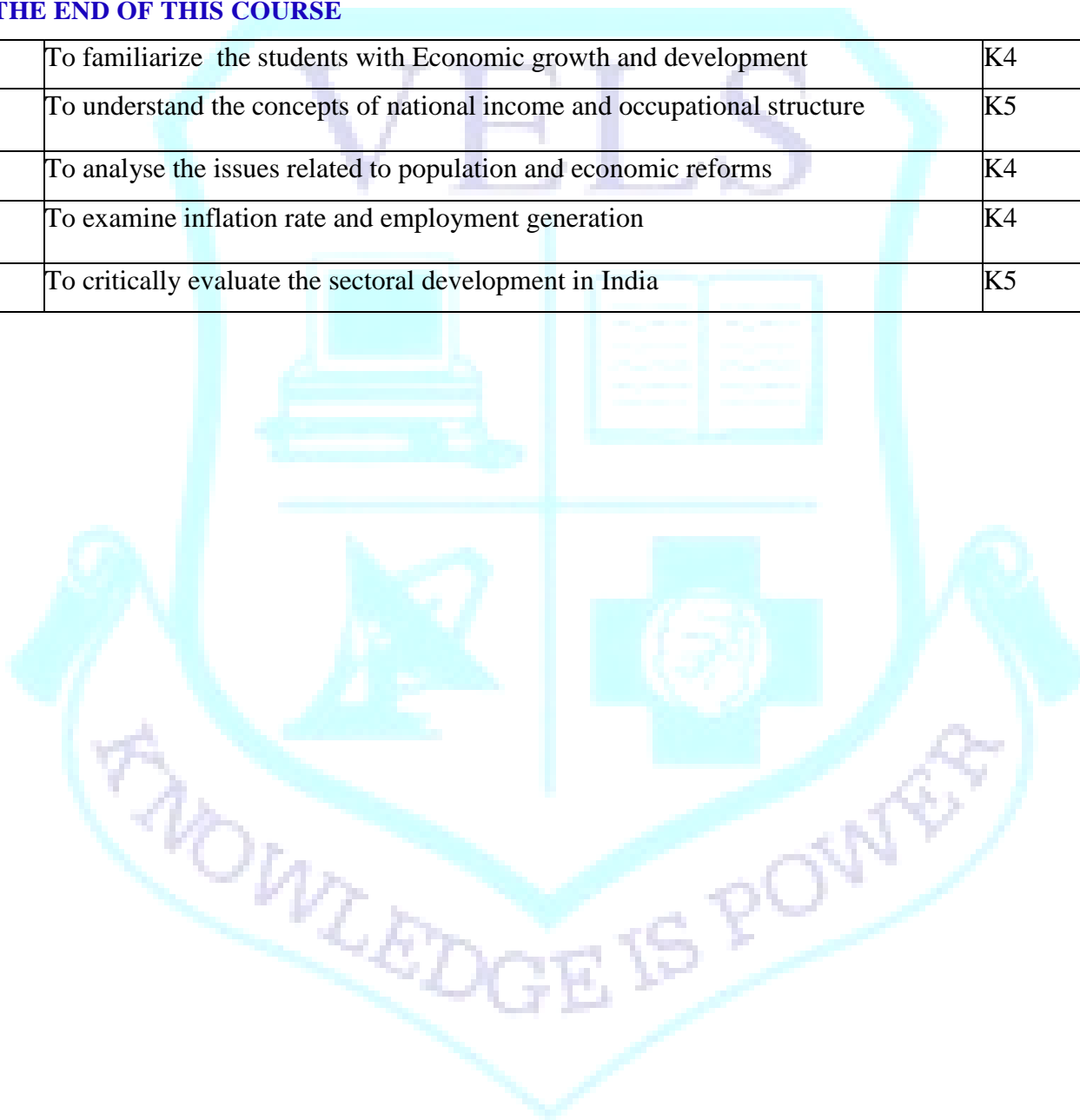
#### **WEBLINKS:**

- W1: [https://www.rbi.org.in/Scripts/BS\\_ViewBulletin.aspx?Id=20019](https://www.rbi.org.in/Scripts/BS_ViewBulletin.aspx?Id=20019)
- W2: <https://nptel.ac.in/courses/109/104/109104184/>
- W3: [https://onlinecourses.swayam2.ac.in/cec23\\_hs47/preview](https://onlinecourses.swayam2.ac.in/cec23_hs47/preview) Ministry of Finance

## **COURSE OUTCOMES**

### **AT THE END OF THIS COURSE**

1	To familiarize the students with Economic growth and development	K4
2	To understand the concepts of national income and occupational structure	K5
3	To analyse the issues related to population and economic reforms	K4
4	To examine inflation rate and employment generation	K4
5	To critically evaluate the sectoral development in India	K5



**24EBGL21 BUSINESS CORRESPONDENCE AND OFFICE  
MANAGEMENT**

<b>L</b>	<b>T</b>	<b>P</b>	<b>O</b>	<b>C</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>4</b>

**COURSE OBJECTIVES:**

<b>1</b>	To Understand the concept of Business Correspondence
<b>2</b>	To write effective trade correspondence
<b>3</b>	To familiarize students with the concepts and techniques of work study in business environments.
<b>4</b>	To teach students about different types of communication systems used in businesses.
<b>5</b>	To introduce students to common office forms used in business correspondence.

**UNIT I: INTRODUCTION TO BUSINESS CORRESPONDENCE**

**12**

Meaning, Process and Functions of Business Correspondence: Concept of Business Correspondence, Significance, Professional Relationships – Role as a medium for exchanging information (including Verbal and Non-Verbal communication), Channels of communication, Levels of Communication – Direction of Communication (downward, upward, lateral and diagonal), Effective Communication / Barriers to Effective Communication, Techniques of Communication – Need and Importance of Business letters (office memorandum, office circulars, notices & orders), Technology for Communication : Role of Technology in business Communication - Effective IT communication – Tools for effective business communication and Electronic Mail.

**UNIT II: REPORT WRITING**

**12**

Meaning of Report – Types of Report – Qualities of a Good Report – Report Writing – Agenda, Minutes of Meeting – Memorandum – Office – Order – Notes – Report by Individuals and Committees Report on Meeting – Reports by Board of Directors – Press Reports, Structures and Layout of Reports: including (Introduction, body, conclusion, recommendation and references). Planning and Preparation: Techniques for Planning and preparing a business report, Use of Illustrations: importance & methods of using illustrations in a business report, Email correspondence in business communication, Technical Description: Technique for providing technical description in a business report. Proof reading: Revising & proof reading the report for clarity, coherence and grammatical accuracy. Presentation of the report: Presenting the report effectively to an audience.

### **UNIT III: WORK STUDY AND COMMUNICATION SYSTEM**

**12**

Work study: Definition, Importance & applications of work study, Types of Work Study: Different types of work study and work measurement - Role of Communication in Work study: Effective communication in conducting and implementing work study - Communication Systems: Types of communication system and their role in work study - Non Verbal communication in work study: Non Verbal communication in Virtual Interactions- Cross-Cultural Communication: Challenges of Cross-Cultural Communication in Multinational Corporations - Impact of Technology on communication: Technology influences interpersonal communication skills - Communication strategies for Virtual teams: Effective communication strategies for teams working in a virtual environment – Communication in conflict Resolution: Role of communication in resolving conflicts in workplace- Communication in Organizational change: Importance of communication during times of organizational change. Work simplification – records management – filing and indexing – filing systems and methods – filing equipment – job definition and description – job evaluation and merit rating.

### **UNIT IV: COMMUNICATION SYSTEM**

**12**

Communication system: Definition, Meaning – Types of Communication System : Analog Communication, Digital Communication, Communication Channels (wired communication channels & wireless communication channels) Baseband Communication System (Ex: LAN & Digital Telephony), Carrier Communication System : (Ex: Radio broadcasting, TV & Satellite Communication - Examples of Communication Systems : Digital Communication : (Internet, Public Switched Telephone Network (PSTN), Intranet and Extranet, Television) Elements of Communication System : Information, Signal, Transducer, Amplifier and Modulator. office – handling inward and outward mails –Communicating media - – office machines – selection and usage – Cyclo- styling machine, duplicating machines, franking machines – Photostat machine

### **UNIT V: OFFICE FORMS**

**12**

Office forms – Planning of Office : Organisation of resources (Space, equipment & personnel) - Duties and Responsibilities of Office Manager : Roles & Responsibilities of Manager (Administrative tasks, Coordinating activities etc.) - design and control – Filing of Documents : Physical filing systems, Electronic filing system (e-filing) –Indexing Documents : Physical or

Digital form – Publishing Documents - Digital publishing platforms, Social media and app-based formats - continuous stationary office cost control, Importance and need for day to day office operations – Mailing Procedures- Physical & Electronic Inward & Outward mail, services provided by courier companies. Modern Office Equipment: including virtual meeting tools, email communication & office chat platforms (such as whatsapp), Technological Advancements in office management. Modern Office System: Cloud storage, Cloud computing & Office Automation using robotics. Banking facilities & modes of payment: Modes of Payment including e-banking – Budget & Audit: Process & Importance of auditing in office management - Nature and Scope of Secretarial work: Role of Secretaries within an Organization, Functions and Impact on efficient office operations.

**TOTAL: 60 Hrs**

**TEXT BOOK:**

- T1: Essentials of Business Communication – Rajendra Pal, J.S. Koralahilli, Sultan Chand & Sons, New Delhi.
- T2: Business Communication – V.R. Palanivelu & N. Subburaj, Himalaya Publishing House Pvt ltd, Mumbai.
- T3: Bhatia R.C.(2005) -Principles of Office Management- Lotus Press-New Delhi

**REFERENCES BOOK:**

- R1: ASHLEY, A – A Handbook of Commercial Correspondence, Oxford University Press ( 2003)
- R2: George R Terry(1949)- Office Management and Control
- R3: Leffingwell and Robinson (1975)-Text book of Office Management -Tata McGraw-Hill

**WEB LINKS:**

- W1:[https://mis.alagappauniversity.ac.in/siteAdmin/ddeadmin/uploads/4/UG\\_B.Com\\_Commerce%20\(English\)\\_102%2043%20-%20Office%20Management.pdf](https://mis.alagappauniversity.ac.in/siteAdmin/ddeadmin/uploads/4/UG_B.Com_Commerce%20(English)_102%2043%20-%20Office%20Management.pdf)
- W2:[https://www.hhrc.ac.in/ePortal/Computer%20Science%20&%20Applications/III\\_BCA\\_A18UCAN2\\_OFFICE\\_MANAGEMENT\\_DR\\_S\\_HARI\\_GANESH.pdf](https://www.hhrc.ac.in/ePortal/Computer%20Science%20&%20Applications/III_BCA_A18UCAN2_OFFICE_MANAGEMENT_DR_S_HARI_GANESH.pdf)
- W3:<https://www.slideshare.net/slideshow/business-organisation-and-office-management/10678313>
- W4: [http://www.uprtou.ac.in/other\\_pdf/AOCOM-01%20\(296\)%20English%20OK.pdf](http://www.uprtou.ac.in/other_pdf/AOCOM-01%20(296)%20English%20OK.pdf)

## **COURSE OUTCOMES**

### **AT THE END OF THIS COURSE**

1	Effective business letters and emails	K2
2	Write trade inquiries and responses confidently	K5
3	Apply work study techniques to improve processes and workflows	K5
4	Implement and manage communication systems effectively in an organization.	K4
5	create and complete common office forms accurately	K5

## **24DVAC22 UNIVERSAL HUMAN VALUES**

<b>L</b>	<b>T</b>	<b>P</b>	<b>O</b>	<b>C</b>
<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>

### **COURSE OBJECTIVE:**

The candidates will be able to appreciate the complementarity between the values and skills for sustained happiness and prosperity. To influence the students to approach the life and profession with a holistic perspective towards a value-based living in a natural way. To highlight plausible implications of holistic understanding of ethical human conduct.

### **UNIT-I INTRODUCTION TO VALUE EDUCATION**

**5**

Living a fulfilling life. Value education. Skill education. Complementarity of Values and Skills. Development of a holistic perspective. Right understanding, relationship and physical facility. Understanding the happiness and prosperity.

### **UNIT-II HARMONY AT MULTIPLE LEVELS**

**5**

Human being as co-existence of the self and the human body. Understanding harmony in the self. Harmony in the family and understanding values in human-human relationships. Harmony in the society and understanding universal human order. Harmony in nature and understanding the interconnectedness, self-regulation and mutual fulfillment. Harmony in existence and understanding co-existence at various levels.

### **UNIT-III IMPLICATIONS OF THE RIGHT UNDERSTANDING**

**5**

Ethical human conduct. Implications of value-based living. Right understanding of professional ethics. Humanistic education. Holistic technologies, production systems and management models. Strategies for transition towards value-based life and profession.

**Total 15 Hrs**



## **COURSE OUTCOMES**

### **AT THE END OF THIS COURSE**

1	Develop qualities like responsibility and the ability to handle problems with sustainable solutions.	K3
2	Appraise human values and the harmony at various levels.	K3
3	Perceive a better critical ability.	K2
4	Develop qualities pertaining to value-based living.	K2
5	Apply what they have learnt to their own self in real life settings.	K3

#### **Text Books:**

1. R.R. Gaur, R. Asthana, G.P. Bagaria. (2023). A Foundation Course in Human Values and Professional Ethics. 3<sup>rd</sup> Revised Edition. Excel Books, New Delhi.

#### **Reference Books:**

1. A. Nagaraj, Jeevan Vidya Prakashan, Amar Kantak. Jeevan Vidya: Ek Parichaya . (1999).
2. Rakesh Gupta. (2008). Jeevan Vidya: An Introduction (Introductory Book to Madhyasth Darshan-Coexistentialism). English Version.
3. A. N. Tripathi. (2004). Human Values. First Edition. New Age International Publishers, New Delhi.

**24BAC21**

**SOFT SKILLS II**

L	T	P	O	C
2	0	0	1	2

**COURSE OBJECTIVES**

<b>1</b>	To develop strategies to enhance teamwork and collaboration in professional settings
<b>2</b>	To cultivate a positive attitude and mindset to foster constructive relationships and productivity.
<b>3</b>	To develop leadership, decision-making and team bonding skills

**UNIT I - PROFESSIONAL BEHAVIOUR**

**6**

- Team Building – Team Bonding
- Inter-Personal Relationship– Intra-Personal Relationship

**UNIT II - PERSONALITY DEVELOPMENT**

**6**

- Types of Personality
- Self-Confidence - Confidence Building
- Attitude (Positive/Negative)

**UNIT III - TELEPHONE ETIQUETTE**

**6**

- Basics of telephone etiquette
- Giving clear and concise information
- Tone & rate of speech
- Intonations & its Importance
- Whatsapp Communications

**UNIT IV - DECISION MAKING**

**6**

- Types of Decisions – planned-unplanned, individual-group, major-minor
- Types of Leadership styles – Autocratic, democratic, lesse-faire, participative, bureaucratic.

**UNIT V- PROFESSIONAL ETIQUETTE**

**6**

- Respect – Salutations
- Official Behaviour

## REFERENCES:

R1: Language Service, University at Oberta de Catalunya

R2: Taylor. Grant English Conversation Practice. Tata McGraw Hill Education Pvt. Ltd 2005

R3: Tiko, Champa& Jaya Sasikumar. Writing with a purpose. OUP New Delhi 1979

**TOTAL 30 Hrs**

## COURSE OUTCOMES

### AT THE END OF THIS COURSE

1	Understand the principles of effective team building and apply strategies to foster team bonding and cohesion in professional settings.	K2
2	Become self-confident individuals by mastering interpersonal skills, team management skills, and leadership skills.	K3
3	Practice techniques for effective communication in telephone conversations.	K3
4	Evaluate decision-making processes and their implications in professional settings.	K2
5	Exhibit professional conduct and demeanor in various professional situations.	K3