



# VELS



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

**Bachelor of Commerce in Honours Accounting &  
Finance(Three Years) /**

**Bachelor of Commerce in Accounting & Finance  
(Four Years)**

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

**Choice Based Credit System**

**Curriculum and Syllabus  
Regulation 2024**

**Effective from the academic year 2024-2025**

**B.COM (HONOURS) [ACCOUNTING & FINANCE]**  
**VELS INSTITUTE OF SCIENCE, TECHNOLOGY & ADVANCED**  
**STUDIES(VISTAS)CHENNAI - 600 117 REGULATIONS 2024**  
**CHOICE BASED CREDIT SYSTEM (CBCS)**  
**and**  
**LEARNING OUTCOME BASED CURRICULUM FRAMEWORK**  
**(LOCF)UG REGULATIONS 2024 DEGREE**  
**OF BACHELOR OF COMMERCE Honours A&F**  
**VELS INSTITUTE OF SCIENCE AND TECHNOLOGY AND ADVANCED STUDIES**  
**B.COM (HONOURS) ACCOUNTING & FINANCE DEGREE COURSE**

B.Com Hons Minimum Credits to be Earned: 176 /

<b>Component</b>	<b>I Sem</b>	<b>II Sem</b>	<b>III Sem</b>	<b>IV Sem</b>	<b>V Sem</b>	<b>VI Sem</b>	<b>3 Yrs Total Credits</b>	<b>VII Sem</b>	<b>VIII Sem</b>	<b>4 Yrs Total Credits</b>
Disciplinary Major Courses (DSC)	8	8	8	8	12	16	60	12	12	88
Ability Enhancement Compulsory Courses (AECC) & Languages	2+2	2+2	2+2	2+2+3	-	-	19	-	-	16
Disciplinary Specific Elective (DSE) / Interdisciplinary Minor (IDC) / Minor	4	4	4	4	4	4	24	4	4	36
Multidisciplinary Courses (MDC)	3	3	3	-	-	-	9	-	-	9
Value Added Courses (VAC)	1	2	-	1	2	-	6	-	-	6
Skill Enhancement Courses (SEC)	2	2	2	1	3	2	12	-	-	12
Summer Internship (SI)	-	-	1	-	1	-	2	-	-	4
Research Project (RP)	-	-	-	-	-	-	-	6	6	12
<b>Total Credits</b>	<b>22</b>	<b>23</b>	<b>22</b>	<b>21</b>	<b>22</b>	<b>22</b>	<b>132</b>	<b>22</b>	<b>22</b>	<b>176</b>

**VELS INSTITUTE OF SCIENCE, TECHNOLOGY AND ADVANCED STUDIES**

**B. Com - Accounting & Finance / B. Com (Honours) Accounting & Finance DEGREE**

## COURSECOURSES OF STUDY AND SCHEME OF ASSESSMENT

B. Com (Honours) Accounting & Finance - Minimum Credits to be Earned: 176 /

B. Com Accounting & Finance Minimum Credits to be earned: 132

			Hours/Week				Maximum Marks			
<b>SEMESTER 1</b>										
<b>Category</b>	<b>Code</b>	<b>Course</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>O</b>	<b>C</b>	<b>CIA</b>	<b>SEE</b>	<b>Total</b>
LANG	24LTAM11/ 21LHIN11/ 21LFRE11	Tamil I/ Hindi I/ French I	2	0	0	1	2	40	60	100
ENG / AECC	24LENG11	English I	2	0	0	1	2	40	60	100
DSC 1	24CBCF11	Financial Accounting I	3	0	2	2	4	40	60	100
DSC 2	24CBCF12	Principles of Management	4	1	0	2	4	40	60	100
MDC 1	24MBCF11	Managerial Economics	3	0	0	2	3	40	60	100
DSE 1/ IDC 1 / Minor 1	24DBC11	Computing Essentials	4	0	0	2	4	40	60	100
VAC 1	24VBCF11	Communication Skills	0	0	2	1	1	-	100	100
SEC 1	24SBCF11	Soft Skills 1	2	0	0	1	2	40	60	100
SEC 2	24SBCF12	Orientation programme / Industrial Visit	-	-	-	-	-	-	-	-
			20	1	4	-	22	-	-	-

CIA - Continuous Internal Assessment

SEE - Semester End Examination

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

**SEMESTER 2**

Category	Code	Course	L	T	P	O	C	CIA	SEE	Total
LANG	24LTAM002/ 24LHIN002/ 24LFRE002	Tamil II / Hindi II /French I	2	0	0	1	2	40	60	100
ENG / AECC	24LENG21	English II	2	0	0	1	2	40	60	100
DSC 3	24CBCF21	Financial Accounting II	3	0	2	2	4	40	60	100
DSC 4	24CBCF22	Retail Management	4	1	0	2	4	40	60	100
MDC 2	24MBCF21	International Economics	3	0	0	2	3	40	60	100
DSE 2 / IDC 2 / Minor 2	24DBC21	Business Correspondence and Office Management	4	0	0	2	4	40	60	100
VAC II	24VBCF21	Universal human Values	2	0	0	1	2	-	100	100
SEC 3	24SBCF21	Soft Skills 2	2	0	0	1	2	40	60	100
			22	1	2	-	23	-	-	-

**FRENCH**  
**PAPER I - I SEMESTER**  
**SUB CODE: 24LFRE11; 24LLFRE11; 24LBHM11**

**Course Objectives :**

The lessons are being chosen:

- 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

**UNITS:**

- Salut  
les nombres, Les jours de la semaine et du mois, La nationalité 4 hours
  
- Enchanté  
Les verbes Etre, Avoir, Aller, Regular ER verbes, Present tense. 6 hours
  
- J'Adore  
La negation, l'adjectif possessif, le futur proche 4 hours
  
- Tu veux bien  
Les articles de finis/indéfinis, Les pronoms après une préposition (avec lui, chez moi), Le passé composé 7 hours
  
- On se voit quand  
Les pronoms compléments directs me, te, nous, vous, L'interrogation avec est-ce que, L'heure et la date. 5 hours
  
- Bonne idée  
Les articles partitifs, Le masculin et le féminin des adjectifs, Les pronoms compléments directs le, la, les, La négation : ne... pas de. 4 hours

Total no. of hours - 30 hours

**Course Outcome:**

- The students would be able to greet, to excuse and to introduce himself
- The students would be able to introduce someone
- The students would be able to express his ideas, opinions and weekend projects
- The students would be able to ask someone to do something, polite manner
- The students would be able to accept, refuse enquire and indicate the time and date
- The students would be able to express himself in positive and negative manner

**Text / Reference Book:**

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

Reference book: SAISON A1 - MÉTHODE DE FRANÇAIS - Marie-Noëlle Cocton, Élodie Heu, Catherine Houssa, Émilie Kasazian

Total no. of hours - 30 hours

HINDI SYLLABUS (2024-25)  
PAPER 1 - I YEAR  
I Year-Sem I (Prose, Letter Writing & Functional Words)  
SUB CODE: 24LHIN11

Course Objectives :

- To enable the students to develop communication Skills
- To train students in official language
- To enrich their knowledge in Hindi Literature
- To teach them human values & create awareness towards importance of tourism
- To share the knowledge of their native place
- To teach them to use Azhagi, Azhagi+ fonts

UNIT I : 'Smruti' (Kahani) by Pandit Sriram Sharma. 6hrs.

UNIT II : 'Athiti tum kab jaaoge' (Vyangy) by Harishankar Parsayi. 6hrs.

UNIT III: 'Atatho Ghumakkad Jigyasa' (Yatra Vruthanth) by  
Rahul Sanskritayan. 6hrs.

UNIT IV: Functional Hindi-Phrases use in Letter Writing.  
Skill development - Bhav Ek Bhasha Anek 6hrs.

UNIT V : Letter Writing- Intro. & Types & 3 Personal Letters 6hrs.  
Introduction to Azhagi, Azhagi + fonts

Total: 30hrs.

Course Outcome:

At the end of this course Students will be able to

- CO1 Gain knowledge about the olden system of communication, olden living style existed in the villages, human values, giving due respect to other living beings, thriller style of story telling
- CO2 Understand to maintain their limits among their familiar circle and social responsibility
- CO3 Understand importance of exposure to various culture, human values and develop good character
- CO4 Know the Functional words in Hindi, various culture and languages of India
- CO5 Gain knowledge in drafting personal letters, equip themselves to Hindi typing thereby creating self employment

Text/Reference Book/Weblinks :

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

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

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

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

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

L	T	P	O	C
2	0	0	0	2

## ENGLISH - I

### Course Objectives:

**CO1:** To enable students to develop their communication skills effectively.

**CO2:** To make students familiar with usage skills in the English Language.

**CO3:** To enrich their vocabulary in English.

**CO4:** To develop communicative competence.

	<b>Credit Hours</b>
<b>Unit I- Prose</b>	<b>06</b>
<ul style="list-style-type: none"> <li>● Dangers of drug abuse - Hardin B.Jones</li> <li>● Tight corners - E.V.Lucas</li> </ul>	
<b>Unit II -Poetry</b>	<b>06</b>
<ul style="list-style-type: none"> <li>● Ecology - A.K.Ramanujan</li> <li>● The owl and the chimpanzee - Jo Camacho</li> </ul>	
<b>Unit III - Short story</b>	<b>06</b>
<ul style="list-style-type: none"> <li>● The Dear Departed - Stanley Houghton</li> <li>● The Fool's Paradise- Isaac Bashevis Singer</li> </ul>	
<b>Unit IV -Grammar</b>	<b>06</b>
<ul style="list-style-type: none"> <li>● Parts of speech, Articles</li> </ul>	
<b>Unit V -Grammar</b>	<b>06</b>
<ul style="list-style-type: none"> <li>● One-word substitution, prefix, suffix, synonym, antonym.</li> </ul>	

**Total** **30 hours**

### Course Outcomes:

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

<b>COC1</b>	understand the characteristic features of the language used in the text.
<b>COC2</b>	strengthen their knowledge of basic grammar
<b>COC3</b>	improve narrative skills after studying diverse prose and play.
<b>COC4</b>	understand to classify parts of speech and articles.
<b>COC5</b>	develop critical writing skills in the textual content of the syllabus.



**References:**

- English for Communication Enrichment: by Jeya Santhi June 2015.
- Dr. M. Narayana Rao and Dr. B. G.Barki–Anu’s Current English for Communication (AnuChitra). June 2012.
- Dr. Ananthan, R. Effective Communication. Ed. Chennai: Anu Chithra Pub.2010.

**Course Objective:**

To give an insight into the basics of Accounting Concepts and Principles to Prepare Students to Have the foot hold in Accounts.

**UNIT I INTRODUCTION TO ACCOUNTING 12**

Meaning and definition of accounting- functions of accounting – accounting concepts and conventions - Journal, Ledger, subsidiary books including cash book – trial balance.

**UNIT II PREPARATION OF FINAL ACCOUNTS 12**

Final accounts with adjustments – closing stock, outstanding expenses, unexpired or prepaid expense, accrued income, income received in advance, depreciation, additional bad debts, provision for doubtful debts, provision for discount on debtors, interest on capital, interest on drawing, discount on creditors and creation of various reserves.

**UNIT III ACCOUNTING STANDARDS 12**

Accounting standards relating to Valuation of Inventories (AS 2), Cash flow statement (AS 3), Depreciation accounting (AS 6), Fixed Assets (AS - 10), Amalgamations (AS - 14), Earnings per share (AS 20), Interim Financial Reporting (AS 25), Intangible Assets(AS 26).

**UNIT IV BANK RECONCILIATION STATEMENT AND ACCOUNTS 12**

Bank reconciliation statement – Importance of Bank Reconciliation Statement – Scope of Bank Reconciliation Statement.

**UNIT V CALCULATION OF DEPRECIATION UNDER DIFFERENT METHODS 12**

Depreciation accounts – definition and causes of depreciation – need for depreciation – methods of calculating the amount of depreciation – straight line method – diminishing balance method.

**Total: 60 Hrs**

**Course Outcomes**

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

CO1 Interpret knowledge of Financial Accounting to practical situations

CO2 Apply accounting principles for determining Profit/ Loss

CO3 Familiar with Accounting Standards.

CO4 Apply accounting practices for Reconciliation.

CO5 Solve problems relating to depreciation of assets.

**Text Books:**

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

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

**References:**

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

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

**Course Objective:**

1. To help the students gain understanding of the functions and responsibilities of managers.
2. To provide them tools and techniques to be used in the performance of the managerial jobs.
3. To enable them to analyze and understand the environment of the organization.
4. To help the students to develop cognizance of the importance of management principles.

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

Management – Meaning – Definition – Importance – Nature and Scope – Process – Functions of Management – Role of Manager – Levels of Management – Development of Scientific Management – Contribution of Henry Fayol and F.W. Taylor.

**UNIT II PLANNING AND DECISION MAKING 12**

Planning – Nature - Importance – Forms – Types – Steps in Planning – Objectives – Policies – Procedures, methods of Decision Making – Process of decision making – Types of Decisions.

**UNIT III ORGANISATION STRUCTURE 12**

Organizing Process – Meaning and Definition, Characteristics, Process, Need and Importance, Principles, Span of Management. Organizational Structure – Line Organization, Line and Staff, Functional, Project, Matrix and Virtual. Informal Organization – Meaning, Characteristics, Importance, Limitations, Difference between Formal and Informal Organization.

**UNIT IV AUTHORITY AND RESPONSIBILITY AND RECRUITMENT PROCESS AND TRAINING 12**

Authority – Delegation – Decentralization – Responsibility – Recruitment - Sources – Selection – Stages In Selection – Training - Benefits of Training – Methods of Training.

**UNIT V CO - ORDINATION AND CONTROL 12**

Co- ordination – Need - Principles of Co-ordination – types of Co-ordination – Controlling – Importance – Steps in Controlling.

**Total: 60Hrs**

## **Course Outcomes**

**At the end of this course students will be able to,**

CO1 Make use of Management techniques, theories and Policies

CO2 Construct a Plan successfully in every walk of life

CO3 Get knowledge about Organize structure and its types

CO4 Authority and Responsibility and stages in selection and training benefits

CO5 Summarise co-ordination and control

### **Text books:**

1. P.C. Tirpathi And P.N. Reddy, "Principles Of Management", Tata Mcgrawhil New Delhi, 1991.
2. J.Jayashankar, "Business Management", 1<sup>st</sup> Edition Margham Publication, Chennai, 2004.

### **References:**

1. N.Premavathi, "Principles of Management", 2<sup>nd</sup> Edition Sri Vishnu Publication, Chennai, 2003.
2. Weirich And Koontz, "Management – A Global Perspective", 10<sup>th</sup> Edition, 1993.

**MANAGERIAL ECONOMICS MDC**  
**Credits - 3**

**UNIT I:**

**INTRODUCTION TO MANAGERIAL ECONOMICS**

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

**UNIT II:**

**DEMAND AND SUPPLY ANALYSIS**

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**

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

**UNIT IV:**

**PRODUCTION ANALYSIS**

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

**UNIT V:**

**MARKET STRUCTURE AND PRICING**

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

**Course Outcome**

Upon completion of the course, students will be able

- CO1 : To familiarize the students with fundamental of managerial economics
- CO2 : To understand the concepts of demand, cost, production and markets
- CO3 : To analyse the cost function and production function
- CO4 : To examine the profit position of the firm through Break even analysis
- CO5 : To critically evaluate the business practices existing in the market.

**TEXT BOOKS:**

1. Paul A. Samuelson and William D. Nordhaus, Economics, 19th edition, Tata McGrawHill,2006.
2. William Boyes and Michael Melvin, Textbook of economics, Biztantra, 2<sup>nd</sup> Edition, 2007.
3. S.Chandrachud “ Chud’s Series of Managerial Economics” WISE lab Publications, third edition, 2022
4. P. L. Mehta “Managerial Economics – Analysis, Problems and Cases”, Sultan Chand & Sons. New Delhi. 12<sup>th</sup> Edition 2006.

**REFERENCE BOOKS:**

1. N. Gregory Mankiw, Principles ofEconomics, 6thedition, Thomson learning, NewDelhi, 2011
2. Richard Lipsey and Alee Charystal, Economics, 12th edition, Oxford University Press, NewDelhi, 2011.

**Course Objective:**

1. This course deals with the application of computers and telecommunications equipment to store, retrieve, transmit and manipulate data often in the context of a business or other enterprises.
2. To enable the students to have thorough knowledge of computer hardware, software, its components and operating system.

**UNIT-I HARDWARE AND SOFTWARE:****12**

Computer systems, importance of computers in Business, Data and Information, Data Processing, Data Storage and Data Retrieval Capabilities, Computer Applications in various areas of Business, Computer related jobs in Business.

**UNIT- II WORD PROCESSING****12**

Introduction, printing a file, Document Creation and editing, saving, text formatting

**UNIT-III MICROSOFT EXCEL AND USING SPREADSHEET****12**

Introduction, Rows, Columns and Cells, Basics excel formulas and functions, using spreadsheets

**UNIT-IV APPLICATIONS****12**

Text manipulations, usage of bullets and numbering, header and footer, usage of spell check, find and replace using MS- Word- cell editing, data sorting, worksheet preparation using MS- Excel – slide transitions and animations, organization chart using MS PowerPoint.

**UNIT-V INTERNET & COMMUNICATION & COLLABORATIONS****12**

Basics of computer networks, internet, search engines, URLs, How to use web browser, basics of E-mail, How to use E-mail, instant messaging.

60 hrs

### **Course Outcome:**

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

CO1 Understand the fundamental components of computer systems and their significance in business operations.

CO2 Gain proficiency in creating, editing, and formatting documents using word processing software.

CO3 Master the use of basic Excel formulas and functions for effective data manipulation and analysis.

CO4 Develop the ability to create and edit documents, spreadsheets, and presentations using MS Word, Excel, and PowerPoint.

CO5 Understand and effectively use internet resources, email, and instant messaging for communication and collaboration.

### **TEXT BOOK :**

Introduction to Information Technology, ITL Education Solutions Ltd., Pearson Education, 1st Edition, 2007

### **REFERENCE BOOKS**

1. Computer and common sense-Roger Hunt and John Shellery, 2007
2. Using Micro Computers- Brightman and Dimsdale, 2002
3. P.c.Software made simple-R.K.Taxali, 2000
4. Introduction to computers-Alexis Leon and Mathews Leon, 2008
5. Information technology for management-Henry c.Lucas, 2005

### **Web Site**

- 1.[https://www.tutorialspoint.com/computer\\_fundamentals/index.htm](https://www.tutorialspoint.com/computer_fundamentals/index.htm)
- 2.[https://www.academia.edu/34887670/Unit\\_1\\_Information\\_Technology\\_Notes](https://www.academia.edu/34887670/Unit_1_Information_Technology_Notes)

### **Web Resource**

1. <https://www.youtube.com/watch?v=7BfdMKeLTj0>
2. <https://www.youtube.com/watch?v=-AP1nNK3bRs>



## COMMUNICATION SKILLS

L	T	P	O	C
0	0	2	1	1

### Course Objectives:

**CO1:** To develop effective verbal and non-verbal communication techniques for various contexts.

**CO2:** To enhance listening skills for better comprehension and engagement in conversations. **CO3:** To improve written communication abilities, focusing on clarity, coherence, and style. **CO4:** To build confidence in public speaking through practice and constructive feedback.

**CO5:** To cultivate interpersonal skills for successful collaboration and professional interactions.

### Credit Hours

<b>Unit I - Personality Development</b>	<b>6</b>
<ul style="list-style-type: none"> <li>● First Impression - Grooming - Team Building</li> <li>● Time Management - Body Language</li> </ul>	
<b>Unit II - Practical English-I</b>	<b>6</b>
<ul style="list-style-type: none"> <li>● Importance of the language - Word Usage and Jargon</li> <li>● Tenses and the effectiveness - Basics of grammar (Noun/Verb/Adverb/Conjunction)</li> </ul>	
<b>Unit III - Effective Communication Module-I</b>	<b>6</b>
<ul style="list-style-type: none"> <li>● LSRW (Listening, Speaking, Reading &amp; Writing)</li> <li>● Pronunciation - Vocabulary Building</li> <li>● Intonations &amp; its importance</li> </ul>	
<b>Unit IV - Workplace Communication</b>	<b>6</b>
<ul style="list-style-type: none"> <li>● Basics of telephone etiquette</li> <li>● E-Mail writing</li> <li>● Presentation Skills</li> <li>● Interpersonal Skills</li> <li>● Business English</li> </ul>	
<b>Unit V - Quantitative Ability</b>	<b>6</b>
<ul style="list-style-type: none"> <li>● Verbal Ability - Verbal Analogy</li> <li>● Debating Skills - Public Speaking</li> </ul>	

**Total**

**30 Hours**

**Course Outcomes:**

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

<b>COC1</b>	enhance participants' business communication skills
<b>COC2</b>	enhance LSRW Skills (LSRW – Listening, Speaking, Reading & Writing)
<b>COC3</b>	express opinions at free will in social/ personal gathering
<b>COC4</b>	impact leadership qualities among participants
<b>COC5</b>	engage in conversation with others to exchange ideas

**References:**

- Elizabeth Harren, 7 April 2022, last updated: 16 November, 2023
- Kerry Patterson, Joseph Grenny, Ron McMillan, Al Switzler (McGraw-Hill)
- Ethan Beute and Stephen Pacinelli (Greenleaf)

## SOFT SKILLS -I

L	T	P	O	C
2	0	0	1	2

### Course Objectives:

**CO1:** To develop proficiency in poetry, prose, articles, and scripts.

**CO2:** To enhance descriptive and narrative skills through short story creation.

**CO3:** To acquire professional reports and review writing skills for various mediums.

**CO4:** To gain practical writing skills for television, radio, magazines, and the web, emphasizing freelance opportunities.

	<b>Credits Hours</b>
<b>Unit I</b>	<b>12</b>
<ul style="list-style-type: none"> <li>● Rhymes, Free Verse Jokes, and Think Pieces Article Writing</li> </ul>	
<b>Unit II</b>	<b>12</b>
<ul style="list-style-type: none"> <li>● Descriptive Passages, Short Stories</li> </ul>	
<b>Unit III</b>	<b>12</b>
<ul style="list-style-type: none"> <li>● Report Writing, Review Writing for books and films</li> </ul>	
<b>Unit IV</b>	<b>12</b>
<ul style="list-style-type: none"> <li>● Writing for TV, Radio and Magazine Freelance Writing</li> </ul>	
<b>Unit V</b>	<b>12</b>
<ul style="list-style-type: none"> <li>● Preparation of Web Content, Advertisement Writing</li> <li>● Types of advertising and advertising media, Writing techniques</li> <li>● Ineffective advertisement, Code of ethics for advertisement</li> <li>● Advertising and marketing.</li> </ul>	
<b>Total</b>	<b>30 Hours</b>

### Course Outcomes:

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

<b>COC1</b>	craft rhymes, free verse, jokes, and articles proficiently
<b>COC2</b>	create descriptive passages and short stories to exhibit their creative writing prowess.
<b>COC3</b>	write informative reviews and structured reports for diverse media.
<b>COC4</b>	create compelling content for various platforms, adhering to ethical standards in advertising and marketing principles.

**References:**

- Creative Writing Log by Swan, published by Emerald in 2009.
- Creative Writing by Isabelle Krishnan, published by Fairfield in 2013.
- The Practice of Writing by David Lodge, published by Vintage in 2011.

**SUB CODE: 24LFRE21; 24LLFRE21;24LBHM21**

**Course Objectives:**

The lessons are being chosen:

- 1) to express his / her whereabouts and to ask for 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

**Units:**

7) C'est où

L'impératif, Les articles contractés au, à la..., Le passé composé et l'accord du participe passé avec être. 5 hours

8) N'oubliez pas

Le pronom relatif Qui, que, où, Les pronoms compléments indirects (me, te, lui, leur...) 5 hours

9) Belle vue sur la mer --

Les adjectifs démonstratifs, Y- pronom complément. 4 hours

10) Quel beau voyage!

Les verbes pronominaux, En- pronom complément. 4 hours

11) Oh ! joli

L'imparfait, L'imparfait ou le passé composé. 5 hours

12) Et après ?

Le futur simple, Le subjonctif présent. 7 hours

Total no. of hours - 30 hours

- 1) The students would be able to express his/her where about and to ask direction
- 2) The students would be able to express obligation and restriction
- 3) The students would be able to describe a place
- 4) The students would be able to narrate and to question
- 5) The students would be able to describe someone
- 6) The students would be able to express his desire and to speak about the futur

**Text / Reference Book:**

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

Reference book: SAISON A1 - MÉTHODE DE FRANÇAIS - Marie-Noëlle Cocton, Élodie Heu, Catherine Houssa, Émilie Kasazian

Total no. of hours - 30 hours

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HINDI

Course Objectives :

- To train students in translation
- To develop reading & writing skills
- To create interest towards reading different types of literature
- To understand the value of Senior citizen
- To understand the importance of hard work
- To understand the patriotism and women empowerment
- To introduce the usage of Inscript keyboard

UNIT I : 'Boodee kaki" (Kahani) by Munshi Premchand 6hrs.

UNIT II : 'Puraskar' (Kahani) by Prasad 6hrs.

UNIT III: 'Main Narak Se Bhol Raha Hun' (Vyangy) by  
Harishankar Parsayi, 6hrs.

UNIT IV: Functional Hindi- Technical & Designation &  
Department Names-50., Bhav Ek Bhasha Anek 6hrs.

UNIT V : Functional Hindi-Letter Writing- 3 Official Letters.  
Inscript Keyboard knowledge 6hrs.

Total: 30hrs

**Course Outcome:**

At the end of this course Students will be able to

CO1 Know to the value senior citizen , their love and affection towards the family members

CO2 Know the importance of patriotism and women empowerment in the society

CO3 Know the value of hardwork in human life

CO4 Gain fair knowledge of Functional Hindi and fluency in speaking Hindi

CO5 Equip themselves in writing official letters in Hindi importance of translation of technical words and equip knowledge in using inscript keyboard thereby improving their employability

**Text/Reference book/Weblink:**

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

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

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

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

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

Total no. of hours- 30 hours

L	T	P	O	C
2	0	0	0	2

## ENGLISH – II

### Course Objectives:

**CO1:** To read and understand different types of prose, poetry, and fiction.

**CO2:** To think critically about texts and express ideas clearly.

**CO3:** To recognize and discuss key themes and styles in literary works. **CO4:** To learn and use grammar rules correctly in writing and speaking. **CO5:** To write more effectively by applying grammar and literary techniques.

	<b>Credit Hours</b>
<b>Unit I -Prose</b>	<b>12</b>
<ul style="list-style-type: none"> <li>● If you are wrong, admit it- Dale Carnegie</li> <li>● Words of Wisdom- Chetan Bhaghat</li> </ul>	
<b>Unit II - Poetry</b>	<b>12</b>
<ul style="list-style-type: none"> <li>● La Belle Dame Sans Merci - John Keats</li> <li>● Ozymandias- P.B.Shelley</li> </ul>	
<b>Unit III - Fiction</b>	<b>12</b>
<ul style="list-style-type: none"> <li>● The School for Empathy - E.V. Lucas</li> <li>● The Lamb to the Slaughter-Roald Dahl</li> </ul>	
<b>Unit IV - Grammar</b>	<b>12</b>
<ul style="list-style-type: none"> <li>● Types of sentences, Concord</li> </ul>	
<b>Unit V - Grammar</b>	<b>12</b>
<ul style="list-style-type: none"> <li>● Tenses, Voices</li> </ul>	
<b>Total</b>	<b>60 hours</b>

### Course Outcomes:

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

Total no. of hours - 30 hours

<b>COC1</b>	identify poetic expressions in the course of daily speech
<b>COC2</b>	students will develop skills that enable them to communicate effectively in writing.
<b>COC3</b>	students will develop skills that enable them to communicate effectively in writing.
<b>COC4</b>	discriminate against different sensibilities in approaching life.
<b>COC5</b>	strengthen the ability to solve life's problems, as highlighted in the selections.



**References:**

- Dr. M. Narayana Rao and Dr. B. G. Barki–Anu’s Current English for Communication (AnuChitra). June 2012.
- General English for competitive examinations by V.Rajagopalan ( Mcgraw Hill Education) -2010.

Total no. of hours - 30 hours

**Course Objective:** To enable the students to prepare different kinds of Financial Statements.

**UNIT I Accounting for non- Profit Organizations 12**

Significance of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet, Difference between Profit and Loss Account and Income and Expenditure Account. Preparation of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

**UNIT II HIRE-PURCHASE ACCOUNTING 12**

Hire purchase – Hire purchase trading account – Debtors system-Stock and debtor system-final accounts system – case studies.

**UNIT III ADMISSION, RETIREMENT AND DEATH OF A PARTNER 12**

Partnership accounts – admission – retirement – death of a partner.

**UNIT IV DISSOLUTION OF PARTNERSHIP 12**

Dissolution of partnership firm – dissolution accounts – causes of distribution of partnership – types of dissolution – dissolution accounts.

**UNIT V ACCOUNTING SOFTWARE (Basics of Tally)**

Basics of accounting software- Features- Creation of Company- Configuration- Creation of groups-Ledgers- Inventory- Stock creation- Stock groups- Stock categories-Units of measure

**Total: 60 Hrs**

**Course Outcomes**

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

	CO1	Prepare accounting for non-profit organizations.
Total no. of hours	CO2	30 hours Recognise the Hire purchase calculations and preparation of Hire purchase trading a/c.
	CO3	Understanding the concept of Admission, retirement and death of a partner in case of Partnership accounts and solving problems.
	CO4	To develop idea about dissolution of partnership and procedures.
	CO5	Comprehend the basics of tally.

**Text Books:**

1. T.S.Reddy&A.Murthy, “Financial Accounting”, Margham Publications, Sixth RevisionEdition, 2011.
2. P.C. Tulsian, “ Financial Accounting”, Tata MC Graw Hill Ltd, 2003.

**References:**

1. Assish K. Bhattacharyya, “Financial Accounting”, Prentice of hall of India, 2002.
2. N. Vinayagam and B. Charumaki, “Financial Accounting”, S.Chand& Company Ltd.,2002, Reprint – 2008.

**Websites:** <https://theaccountingpath.org>

**Web Sources:**<https://www.accounting.com/resources/online-research-guide/>

Total no. of hours - 30 hours

**Objectives:**

1. To know the basic concepts on Retail management
2. To understand the pricing methodology and space management in retail
3. To know the modern concepts in promotion of retail management

**UNIT I INTRODUCTION TO RETAILING**

Nature – Scope – Ownership Styles and Retail Formats – Indian Retailing – Retail Marketing Strategy - Building Retail Brand - Strategic Planning - Sales Enhancement Strategies - Retail Consumer and Basic Customer Analytics - Private Labels - - Retail Promotion

**UNIT II RETAIL PURCHASING AND PRICING**

Pricing Strategy, Purchase management - Merchandise purchasing, Approaches to Pricing strategies - every day pricing, competitive based pricing, price skimming, market-oriented pricing, marginal cost pricing - Building Store Loyalty - Retail Space Management, Merchandising and Marketing

**UNIT III CUSTOMER RELATIONSHIP MANAGEMENT, STORE PLANNING:**

Location, Layout, Store Operations: POS (Point of Sale) /Cash Process, Customer Service and Accommodation, Retail Floor and Shelf Management - Trading area and Location Analytics

**UNIT IV SOCIAL MEDIA MARKETING:**

Retail Advertising and Promotions - retail advertising media, promotional budget, Customer services - quality gaps, service recovery - consumer buying behavior - Retail Supply Chain and Operations Management - Franchising Concepts and Legal Issues

**UNIT V ELECTRONIC RETAILING:**

Introduction, Types of Technology in Retailing, Role of IT in Business; Influencing Parameters for use of IT in Retailing; Efficiency in Operations, Effective Management of Online catalogues; Direct Retailing Methods, Database Management; Data warehousing; Customer Relationship Management

## Course Outcome

At the end of this course students will be able to

CO1	Understand Nature , Scope and Ownership Styles of Retailing
CO2	Comprehend Retail purchasing and pricing
CO3	Follow Customer relationship Management
CO4	Recognize Social Media Marketing
CO5	Implement Electronic Retailing

## Text Books

1. A strategic approach to Retail management , 13th Edition by Barry Berman, Joel R Evans and PatraliChakraborty Publisher: Pearson Education Limited
2. Strategic Retail Management by U. C. Mathur Publsiher I. K. International Pvt Ltd

Total no. of hours - 30 hours

**INTERNATIONAL ECONOMICS MDC**  
**Credits - 3**

**UNIT I**

**INTERNATIONAL TRADE**

Introduction –Definition –Need –Types International Trade –Difference Between Internal and International Trade -Importance of International Trade in Global Context.

**UNIT II**

**THEORIES OF FOREIGN TRADE**

Theories of Foreign Trade, Absolute, Comparative and Equal Cost Differences (Adam Smith, Ricardo, Haberler's, Heckscher and Ohlin Theories only) .

**UNIT III**

**BALANCE OF PAYMENT AND BALANCE OF TRADE**

Balance of Trade, Balance of Payment –Concepts –Balance of Payment, Causes of Disequilibrium – Fixed and Floating Exchange Rates.

**UNIT IV**

**INTERNATIONAL MONETARY SYSTEM**

Market, International Monetary System –International Liquidity –IBRD –Money market.

**UNIT V**

**WTO AND INDIA**

WTO and Its Implication with special Reference to India. Trips & Trims

**Course Outcomes:**

Upon completion of the course, students will be able to

CO1: To be aware of the gains of International Trade

CO2: To know about theories of International Trade

CO3: To understand about BOP and BOT

CO4: To familiarise international financial institutions

CO5: To analyse issues of WTO, IMF and World Bank

**TEXT BOOKS**

1. M.L. Jhingan, 'International Economics' Vrinda Publications(P) Ltd, 6th Edition.2012
2. S.Chandrachud, 'Chud's Series of International Economics', WISE Publications. 2020 Edition Chennai.
3. H.L.Bhatia, "International Economics" Vikas Publishing house, first Edition 2006.

Total no. of hours - 30 hours

**REFERENCE BOOKS**

1. Robert, J, Thomson – International Economics (2008).
2. Dominck Salvatore, International Economics, Tata McGraw – Hill Publishing Company Ltd, 2005.
3. Peter B. Kenen, International Economics, Cambridge University Press, 1996.

**Course objectives:**

To help the students acquire functional knowledge and skills for successful business correspondence and office management.

**UNIT I: BUSINESS AND COMMERCIAL CORRESPONDENCE**

Introduction and meaning of business correspondence- Essential characteristics and structure of good commercial letters- Different types of circular letters –Trade inquiries –Quotations-Purchase order- important terms used in office like advisory note, memorandum, cash on delivery, and cash and carry –Correspondence with the insurance firms – Managing appointment and termination related correspondence - Handling complaints letters from customers-Correspondence with banks-Correspondence with government departments.

**UNIT II: OFFICE AND OFFICE MANAGEMENT**

Meaning of office - Functions of office – Primary and administrative management functions- Functions of office management - Importance of office, duties of the office manager, qualities and essential qualifications – Administrative Office Management- Scientific Office Management - Office Accommodation: Introduction- Principles of Office Accommodation - Office Layout – Preparing the Layout - Re-layout – Open and private layout - Meaning and importance of office automation - Objectives of office automation - Advantages, disadvantages.

**UNIT III: FILING AND INDEXING**

Meaning and importance - Essentials of good filing - Centralized vs. decentralized filing - System of classifications - Methods of filing and filing equipment - Weeding of old records, -Meaning and need for indexing - Essentials of a good indexing system- Various types of indexing - Selection of suitable indexing system. Records retention and micro filing.

**UNIT IV: MAILING AND MAILING CORRESPONDENCE**

Meaning and importance of mail – Advantages - Inward and outward mail – Receiving, sorting, opening, recording, making, distributing, folding of letters sent, maintenance of book – Dispatching – Use of Information Technology Tools like MS Word, Excel and Power Point for correspondence – Advantages and effective utilization

**UNIT V: OFFICE ORGANIZATION**

Meaning and Importance of Office Organization - Organization Structure: Meaning and objectives -

Types of Organization: Line, Functional, Line and Staff - Principles of Organization - Span of Management: Meaning and types (wide and narrow) - Factors determining Span of Management - Graicuna's Theory

### **Course Outcomes**

At the end of the course, the students will be able to acquire the following skill sets:

CO1	Gain practical expertise in writing effective correspondences.
CO2	Develop expertise in primary and administrative functions of office management.
CO3	Get to become dexterous in selecting the best-suited filing and indexing system in line with the requirements of the office.
CO4	Gain a competitive edge in utilizing tools for mailing and accounting needs at the office.

### **RECOMMENDED BOOKS**

- Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi
- T Ramaswamy, Principles of Office Management, Himalaya Publication.
- Duggal, B: Office Management and Commercial Correspondence, Kitab Mahal
- Ashley, A. (2003). Oxford Handbook of Commercial Correspondence. – Oxford: Oxford University Press, 2003.

### **Reference books:**

R. K. Chopra, Office Management, Himalaya Publishing House.

B. N. Tandon, Manual of office Management and correspondence S. Chand & co  
Total no. of hours - 30 hours  
Gini, Courter & Annette Marquis, Ms-Office 2013, BPB Publications

### **Website links:**

- <https://resources.owllabs.com/blog/office-management>
- <https://study.com/academy/lesson/comparing-types-of-business-correspondence.html>



## SOFT SKILLS - II

### Course Objectives:

L	T	P	O	C
2	0	0	1	2

**CO1:** To enable participants' Social skills

**CO2:** To enable participants Etiquettes

**CO3:** To impact leadership, Decision-making, Behaviour and team bonding skills

	<b>Credit Hours</b>
<b>Unit I - Professional Behaviour</b>	<b>6</b>
<ul style="list-style-type: none"><li>● Team Building – Team Bonding</li><li>● Inter-Personal Relationship– Intra-Personal Relationship</li></ul>	
<b>Unit II - Personality Development</b>	<b>6</b>
<ul style="list-style-type: none"><li>● Types of Personality</li><li>● Self-Confidence - Confidence Building</li><li>● Attitude (Positive/Negative)</li></ul>	
<b>Unit III - Telephone Etiquette</b>	<b>6</b>
<ul style="list-style-type: none"><li>● Basics of telephone etiquette</li><li>● Giving clear and concise information</li><li>● Tone &amp; rate of speech</li><li>● Intonations &amp; its Importance</li><li>● Whatsapp Communications</li></ul>	
<b>Unit IV - Decision Making</b>	<b>6</b>
<ul style="list-style-type: none"><li>● Types of Decisions – planned-unplanned, individual-group, major-minor</li><li>● Types of Leadership styles – Autocratic, democratic, lesse-faire, participative, bureaucratic.</li></ul>	
<b>Unit V- Professional Etiquette</b>	<b>6</b>
<ul style="list-style-type: none"><li>● Respect – Salutations</li><li>● Official Behaviour</li></ul>	
Total no. of hours - 30 hours	<b>Total</b> <b>30 Hours</b>

**References:**

- Language Service, University at Oberta de Catalunya
- Taylor. Grant English Conversation Practice. Tata McGraw Hill Education Pvt. Ltd 2005
- Tiko, Champa& Jaya Sasikumar. Writing with a purpose. OUP New Delhi 1979

**Course Outcomes:**

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

<b>COC1</b>	enhance participants business communication skills
<b>COC2</b>	enhance LSRW Skills (LSRW – Listening, Speaking, Reading & Writing)
<b>COC3</b>	express opinions at free will in social/ personal gathering
<b>COC4</b>	impact leadership qualities among participants
<b>COC5</b>	engage in conversation with others to exchange ideas