

துவாரகதாஸ் கோவர்தன்தாஸ் வைணவக் கல்லூரி (தன்னாட்சி)

அரும்பாக்கம், சென்னை - 600 106.

தமிழ்த்துறை

பாடத்திட்டம் - 2023 - 2024

(2020 - 2021 கல்வியாண்டு முதல்)

OUTCOME BASED EDUCATION

பட்டப்படிப்பு - முதலாம் ஆண்டு - முதற்பருவம் (First Semester)

(செய்யுள், சிறுகதைகள், நாடகம், மொழிப்பயிற்சி, இலக்கிய வரலாறு)

Course Code : 23AT16101 / 2335101	Credits : 03
L:T:P:S : 4:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objectives:

1. மாணவர்களின் மொழி அறிவை வளப்படுத்துதல்.
2. தமிழில் பிழையின்றி எழுதவும் பேசவும் வாசிக்கவும் பயிற்சி அளித்தல். அடிப்படை இலக்கணம் அறியச் செய்தல்.
3. பாரதியார், பாரதிதாசன், வெ.இராமலிங்கம்பிள்ளை, கவிஞாயிறு தாராபாரதி முதலானோர் கவிதைகளைப் படிப்பதையும் புதுக்கவிதைகளைப் படைப்பதையும் உறுதி செய்தல்.
4. கவிமணி தேசிக விநாயகம் பிள்ளை, த.கோவேந்தன், இரா.தண்டாயுதம் ஆகியோரின் மொழி பெயர்ப்புக் கவிதைகள், அயலகக் கவிதைகள் வழி பிற மொழிகளிலிருந்து தமிழுக்கு மொழி பெயர்க்கப்பட்ட கவிதைகளின் அழகையும் ஆழத்தையும் மாணவர்கள் அறியச் செய்தல்.
5. பிற மொழிகளிலிருந்து கவிதைகளைத் தமிழுக்குக் கொண்டு வர ஊக்குவித்தல்.
6. புதுமைப்பித்தன், அறிஞர் அண்ணா, ஜெயகாந்தன், அம்பை, சோ.தர்மன் ஆகியோரின் சிறுகதைகள் வழி மனித வாழ்விலிருந்து சிறுகதைகள் முகிழ்க்கும் தன்மையைக் கண்டுணர்ச் செய்தல்.
7. சிறுகதைகளைப் படைக்கும் ஆற்றலை ஊக்குவித்தல்.

8. பாரதிதாசனின் வீரத்தாய் நாடகத்தின்வழி நாடகங்களைக் கதைச் சூழலுக்கு ஏற்ப கதாமாந்தர்களின் பண்புக்கேற்ப ஏற்ற இறக்கங்களுடன் படிக்கும் பயிற்சி அளித்தல்.
9. நாடகங்களை நடிக்கச் செய்வதன் வழி நடிப்புத் திறனை வளர்த்தலும் மேம்படுத்துதலும்.
10. புதினங்களை அறிமுகப்படுத்தி வாசிக்கத் தூண்டுதல்.
11. இலக்கியங்கள் அனைத்தும் கற்பனையிலிருந்து எழுந்தவையல்ல. அவை மனித வாழ்விலிருந்தே கிளர்ந்தெழுந்தது என்னும் உண்மையை உணரச் செய்தல்.
12. தமிழக அரசு நடத்தும் போட்டித் தேர்வுகளுக்குப் பயன்படும் வகையில் பாடத்திட்டம் வழியே மாணவர்களைத் தயார் செய்தல்

Learning Outcomes: At the end of the Course, the Student will be able to:

CO1	மகாகவி பாரதியாரின் தமிழ், கண்ணன் என் அரசன்; பாவேந்தர் பாரதிதாசனின் நூலைப்படி; நாமக்கல் கவிஞர் வெ. இராமலிங்கம்பிள்ளையின் புதிய சமுதாயம், தூய்மை சோதி; கவிஞாயிறு தாராபாரதியின் வெறுங்கை என்பது மூடத்தனம் ஆகிய கவிதைகளிலிருந்து தமிழின் ஆழம், அரசனின் ஆளுமைத் திறம், சமுதாயப் பார்வை, தன்னம்பிக்கையின் ஆழம், ஆகியன அறியப்பெற்றன. இவற்றின் மூலம் படித்தல் திறன், கவிதை வாசிப்புத் திறன், கவிதை இயற்றும் திறன் ஆகியன சிறப்பாக வெளிப்பட்டன.
CO2	ஈரோடு தமிழன்பனின் வசப்படுவாயா வள்ளுவ? எனும் கவிதையிலிருந்து வள்ளுவரின் சிறப்பையும் திருக்குறளின் சிறப்பையும் அறிந்து கொள்ளப்பட்டன. கவிக்கோ அப்துல் ரகுமானின் ஐந்தாண்டுக்கு ஒருமுறை, கேள்வி, சித்திர மின்னல்கள், பெயர் ஆகிய கவிதைகளிலிருந்து படிமம், தொன்மம் போன்ற கவிதை உத்திகள் அறிந்து கொள்ளப்பட்டன. கவிப்பேரரசு வைரமுத்துவின் கேள் மனமே கேள், நா.முத்துக்குமாரின் தூர், நாட்டுப்புறப்பாடலான அன்புள்ளம் கொண்ட அம்மாவுக்கு மகள் எழுதும் கடிதம் ஆகிய கவிதைகளிலிருந்து மனித உள்ளத்தின் தன்மையும் பழமையின் சிறப்பும் வறுமையின் திறமும் அறியப்பெற்றன. இவற்றின் மூலம் மரபுக்கவிதையும் வசன கவிதையும் இயற்றும் திறன், நாட்டுப்புறப் பாடல் இயற்றும் திறன் ஆகியன வெளிப்பட்டன.
CO3	கவிமணி தேசிக விநாயகம் பிள்ளையின் புத்தனும் ஏழைச் சிறுவனும், உமார்கய்யாம் பாடல்கள், த.கோவேந்தனின் சமூகம், ஓடிக்கொண்டிரு, ஆற்றல் ஆகிய மொழிபெயர்ப்புக் கவிதைகள், இரா.தண்டாயுதம் இயற்றிய மலேசிய நாட்டுப்புறப் பாடல்கள், வால்விடமனின் என்பாடத் துவக்கம், என்னை நானே பாடுகிறேன் ஆகிய கவிதைகளின் வழி அயல்நாட்டுக் கவிஞர்களின் அறிமுகமும் மொழிபெயர்ப்புத் தன்மையும் உயரிய சிந்தனையும் பெறப்பட்டன. பாரதிதாசனின் வீரத்தாய் நாடகம் வழி நாடகம் படித்தல் திறனும் நடிப்புத் திறனும் வெளிப்பட்டன.

CO4	புதுமைப்பித்தனின் பொன்னகரம், அறிஞர் அண்ணாவின் செவ்வாழை, ஜெயகாந்தனின் உண்மை சுடும், அம்பையின் பயணம், சோ.தர்மனின் சோகவனம் ஆகிய சிறுகதைகளிலிருந்து சிறுகதை படித்தல் திறனும் சிறுகதை இயற்றும் திறனும் வெளிப்பட்டன.
CO5	கலைச்சொற்கள், வல்லினம் மிகும் இடங்கள், வல்லினம் மிகா இடங்கள், எழுத்துக்களின் வேறுபாடு, ஒலி வேறுபாடு, பொருள் வேறுபாடு, நேர்காணல் முதலான மொழிப்பயிற்சிகளின் வழி மொழியைப் பிழையின்றி எழுதவும் பேசவும் அறிந்து கொள்ளும் திறன்கள் வெளிப்படுத்தப்பட்டன. பாடம் சார்ந்த தமிழ் இலக்கிய வரலாறுகளின் மூலம் தமிழ் இலக்கியங்களின் வரலாற்றை அறிந்து கொள்ளும் திறன் வெளிப்பட்டது.

அலகு பகுப்பு

I செய்யுள்

அலகு - 1

நேரம் : 15 மணி

1. மகாகவி பாரதியார்

1. தமிழ்
2. கண்ணன் பாட்டு – கண்ணன் என் அரசன்

2. பாவேந்தர் பாரதிதாசன்

நூலைப்படி

3. நாமக்கல் கவிஞர் வெ. இராமலிங்கம்பிள்ளை

1. புதிய சமுதாயம்
2. தூய்மை சோதி

4. கவிஞாயிறு தாராபாரதி

வெறுங்கை என்பது மூடத்தனம்

5. ஈரோடு தமிழன்பன்

வணக்கம் வள்ளுவ - வசப்படுவாயா வள்ளுவ?

6. கவிக்கோ அப்துல் ரகுமான்

1. பால்வீதி - ஐந்தாண்டுக்கு ஒரு முறை
2. நேயர் விருப்பம் - (அ) கேள்வி, (ஆ) சித்திர மின்னல்கள்
3. பறவையின் பாதை - பெயர்

7. கவிப்பேரரசு வைரமுத்து

தமிழுக்கு நிறம் உண்டு - கேள் மனமே கேள்

8. கவிஞர் நா. முத்துக்குமார்

தூர்

9. வாய்மொழி இலக்கியம் - நாட்டுப்புறப் பாடல்கள்

அன்புள்ளம் கொண்ட அம்மாவுக்கு மகள் எழுதும் கடிதம்

10. மொழி பெயர்ப்புக் கவிதைகள்

(I) கவிமணி தேசிக விநாயகம் பிள்ளை

1. ஆசிய ஜோதி - புத்தனும் ஏழைச் சிறுவனும்
2. உமார்கய்யாம் பாடல்கள் - தேர்ந்தெடுக்கப்பெற்ற ஐந்து பாடல்கள்

(II) இக்பால் கவிதைகள் - தமிழாக்கம் த. கோவேந்தன்

1. சமூகம் 2. ஓடிக்கொண்டிரு 3. ஆற்றல்

11. அயலகக் கவிதைகள்

I. இரா. தண்டாயுதம் - மலேசிய நாட்டுப்புறப்பாடல்கள் (தேர்ந்தெடுக்கப் பெற்ற 2 பாடல்கள்)

1. தோட்டப்புறத் தொழில், 2. விலை வீழ்ச்சியும் விளைவும்

II. வால்ட்விட்மன் கவிதைகள் - (தேர்ந்தெடுக்கப் பெற்ற 2 பாடல்கள்)

1. என் பாடத் துவக்கம், 2. என்னை நானே பாடுகிறேன்.

II நாடகம்

வீரத்தாய் - பாவேந்தர் பாரதிதாசன்

III சிறுகதைகள்

- | | |
|-----------------|-------------------|
| 1. பொன்னகரம் | - புதுமைப்பித்தன் |
| 2. செவ்வாழை | - அறிஞர் அண்ணா |
| 3. உண்மை சுடும் | - ஜெயகாந்தன் |
| 4. பயணம் | - அம்பை |
| 5. சோகவனம் | - சோ. தர்மன் |

IV மொழிப்பயிற்சி

1. கலைச் சொற்கள்
2. பிழை நீக்கி எழுதுதல் - (வல்லினம் மிகும் இடங்கள், மிகா இடங்கள் - ல, ள, ழ வேறுபாடு - ர, ற வேறுபாடு - ன, ண, ந வேறுபாடு)
3. பொருந்திய சொல் தருதல்
4. நேர்காணல்

V தமிழ் இலக்கிய வரலாறு

1. நாட்டுப்புறப் பாடல்கள், நாட்டுப்புறக் கதைகள்
நாட்டுப்புறக் கதைப்பாடல்கள், பழமொழிகள், விடுகதைகள்.
2. உரைநடை இலக்கிய வரலாறு
சிறுகதைகள் தோற்றமும் வளர்ச்சியும்
புதினங்கள் (நாவல்கள்) தோற்றமும் வளர்ச்சியும்
3. கவிதை இலக்கிய வரலாறு
மரபுக் கவிதைகள் தோற்றமும் வளர்ச்சியும்
புதுக்கவிதைகள் தோற்றமும் வளர்ச்சியும்
4. நாடக இலக்கியத்தின் தோற்றமும் வளர்ச்சியும்
சிலப்பதிகாரம் முதல் தற்கால நாடகம் வரை

திருப்பதல் (Revision)

கற்பித்தல் முறை : விரிவுரை முறை, கரும்பலகையைப் பயன்பயடுத்தி எழுதி விளக்குதல் முறை, ஒப்படைப்பு, கருத்தரங்கம், காட்சி விளக்கு முறை.

பாடநூல் : பொதுத்தமிழ் – பகுதி 1 தமிழ்

இணைய தள வசதிகள் : விக்சனரி, தமிழ் இணையக் கல்விக்கழகம் முதலான பல தளங்கள்.

**வினாத்தாள் அமைப்பு முறை : வினாக்கள் பகிர்வு
முதலாம் ஆண்டு - முதற்பருவம்**

தாள் - 1

பாடம்	பகுதி அ (2 மதிப்பெண்) 10 X 2 = 20	பகுதி ஆ (7 மதிப்பெண்) 05 X 07 = 35	பகுதி இ (15 மதிப்பெண்) 03 X 15 = 45
செய்யுள்	06	03	02
மொழிப்பயிற்சி	03	01	-
சிறுகதை	-	01	01
நாடகம்	-	01	01
இலக்கிய வரலாறு	03	01	01
கொடுக்கப்பட வேண்டிய வினாக்கள் மொத்தம்	12	07	05

(குறிப்பு: வினாத்தாள் அமைப்பு முறையின் அடிப்படையிலேயே வினாக்கள் கேட்கப்பட வேண்டும்)

FIRST SEMESTER

(SYLLABUS)

Part - I Ancient Poetry, Short Stories & Functional Hindi

Course Code : 21AT18101/21TS18101/21/ 35103	Credits : 03
L:T:P:S : 4:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Learning Objectives: To inculcate social and moral values, national integration and universal brotherhood through the Hindi literature component prescribed in the paper. Students are expected to know the office and business procedure, official terminology and correspondence, Noting & drafting.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	Discover devotion & Identify Morals and Principles of Human Life through the Bhakti Kaleen poems of Hindi
CO2	Develop the feeling of humanity, compassion, ethics and the awareness of National Values through the study of selected short stories.
CO3	<ul style="list-style-type: none">Annotate & Articulate the meaning, technical words in Functional HindiDraft Business letters by effective usage of Hindi Language
CO4	Describe the Ram Bhakti and Krishna Bhakti poetry of Tulsidas and Surdas along with the philosophy of Bhakti cult.
CO5	Analyze, Appraise & Get Acquainted with the Progressive Views of poems of Experimental Poets.

UNIT 1-**Hours: 15**

1. KABIR KE DOHE
2. PAAJEB (JAINENDRA KUMAR)
3. BANKING LETTER

UNIT -2**Hours: 15**

1. SURDAS KE PAD (BRAMARGEET)
2. SHARANDATA(AGYEYA)
3. TECHNICAL WORDS

UNIT – 3**Hours: 15**

1. KEVAT PRASANG (TULASIDAS)
2. PARDA (YASHPAL)
3. BOOK ORDER & CANCELATION LETTER

UNIT -4**Hours: 15**

1. RAHIM KE DOHE
2. BIHARI KE DOHE
3. MALBE KA MALIK (MOHAN RAKESH)

UNIT – 5 Hours: 15

1. BHOLARAM KA JEEV (HARISHANKAR PARSAI)
2. THIRUKKURAL
3. TAX & INSURANCE LETTER

Teaching Methodology: Lecture method, chalk and talk method, assignment, seminar, Flipped Learning, online , ppt etc .

Prescribed Text: 1. Kavya sourabh (Dr. Hriday Narayan Pandey)
2. Nagar kathayen (Dr. Balendu shekhar Tiwari)
3. Vyavsayik Hindi: (Prof. Saiyad Rahamattullah)

Web Resources : www.bharatkojaniye.inwww.indianmirror.com

FIRST SEMESTER

**Course Title: Part 1 Language-
Grammar, Poetry and History of Sanskrit Literature**

Course code : 23AT19101	Credits 03
L : T: P: S : 5 : 0 : 0 : 0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Course Objectives:

- □To begin Sanskrit learning with the letters and of basics of grammar.
- To develop good reading and understanding of the language through simple poetry works.
- To familiarize students with popular poetry works through history.

Course Outcomes: At the end of the Course, the student will be able to:

CO1	write and read in Sanskrit thoroughly.
CO2	apply grammatical points with simple words as Nouns and verbs.
CO3	appreciate the importance of poetry literature.
CO4	appreciate the importance of History of Sanskrit Literature.
CO5	will be able to adopt the teachings of morals from Epics and great poems.

Sl. No.	Contents of Module	Hrs	Cos
1	UNIT 1: Introduction to Sanskrit Grammar – Selected Noun forms – Bala, Hari, Guru, Phalam, Pitru and Nadi Sabdas Verbs – in present tense forms of Parasmai padam and Atmanepadam Selected roots.	10	CO1
2	UNIT 2: Ramodantam Poetry – Slokas 1-20	26	CO2
3	UNIT 3: Ramodantam – Slokas 21-40	14	CO3
4	UNIT 4: History of Sanskrit literature – Five Mahakavyas -	5	CO4
5	UNIT 5: History of Devotional lyrics	5	CO5

TEXT BOOKS & REFERENCE BOOKS :

1. K.L.V. Sasrtry & Anantarama Sastri (1985), Shabda Manjari, R.S. Vadyar & Sons, Palghat.
2. K.L.V. Sasrtry & Anantarama Sastri (1985), Dhaturroopa Manjari, R.S. Vadyar & Sons, Palghat.
3. Pandit L.Anantarama Sastri, (2012) Sri Ramodanta, R.S.Vadyar & Sons, Palghat.
4. T.K.Ramachandra Iyer, (2011) A short History of Sanskrit Lieterature, R.S. Vadyar & Sons, Palghat.

D.D.G.D. Vaishnav College
Arumbakkam, Chennai

Department of English

SYLLABUS 2021-22

FOUNDATION ENGLISH

I B.A., B.Sc., B.Com, BBA, BCA, BBM

&

II B.A., B.Sc.

Semester I to IV

Foundation English

Objectives

- To impart knowledge of English to students belonging to different disciplines spread over four semesters
- To help students enhance their skills in the English language through its varied and comprehensive syllabus, covering components of language, literature and functional English
- To introduce students to an array of engaging literary works which would give them an insight into issues, challenges and ways of life in the modern world
- To help students unleash their creativity with its emphasis on creative writing and linguistic ability
- To facilitate students to acquire proficiency in the English language with its stress on grammar and usage
- To help students enhance their vocabulary in English
- To enable students to comprehend grammar concepts
- To ensure that students build their confidence as users of English language

Semester I

English I

Course objectives

- To teach English with a fresh perspective
- To sensitise students to the issues and problems in today's globalized world
- To enhance the students' comprehensive abilities and critical thinking faculties
- To inculcate the habit of reading among the students
- To develop the basic writing skills of the students
- To help the students improve their vocabulary
- To help the students acquire good speaking and writing skills

Course Outcome

On completion of the course, the student will be able to

- Understand, identify and describe ideas and themes as reflected in the chosen literary texts
- CO1 read, comprehend and comment on different styles of prose writing
- CO2 understand and appreciate poetry in terms of content and style
- CO3 demonstrate an ability to rethink contemporary values and ethics through a reading of select short-stories
- CO4 recognise the elements of drama as a medium reflecting real-life issues
- CO5 recall basic grammar concepts and display their skills in writing

Semester I

English I

No. of hours per week: 4

Course Content

Unit I: Prose

- | | |
|--|-----------------|
| 1. Madras to me... | Baradwaj Rangan |
| 2. Learning to Fly: Lessons from a Butterfly | Prakash Iyer |

Unit 2: Poetry

- | | |
|------------------------|---------------------|
| 3. Leave this Chanting | Rabindranath Tagore |
| 4. Common Cold | Ogden Nash |

Unit 3 : Short Fiction

- | | |
|------------------|-------------------------|
| 5. Blue Umbrella | Ruskin Bond |
| 6. Legal Alien | Rutange Crystal Butungi |

Unit 4 : Drama

- | | |
|----------------------------|--------------------|
| 7. The Beggar and the King | Winthrop Pankhurst |
| 8. The Proposal | Anton Chekov |

Unit 5 : Grammar & Composition

- Basics of Grammar
- Reading Comprehension
- Developing Hints
- Paragraph Writing

Further Reading

1. *The Hindu*, 16th October, 2014
2. *The Habit of Winning* – Prakash Iyer, Penguin Books, 2011
3. *Gitanjali* (Song 11)-Scriber, 1997
4. *poemhunter.com*
5. “The Blue Umbrella” – Ruskin Bond, Rupa Publication, 1992
6. *Ssubi*, an anthology of short-stories(online), 2016
7. *The Beggar and the King* – Winthrop Pankhurst, Createspace Independent Publisher, 2013
8. *The Proposal*- Anton Chekov, Kersinger Publishing Co. LLC, 2004



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SEMESTER I

Core Paper I – FINANCIAL ACCOUNTING-I

Course Code : 2367101	Credits	4
L:P:T:S : 6:0:0:0	CIA Marks	: 50
Exam Hours : 03	ESE Marks	: 50

Learning Objective:

1. To enable the students to understand the systems of preparing financial statement for various types of organization.
2. To familiarize the students with knowledge about financial reporting standards.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	Understand Accounting standards, the relevant provisions specified, computation of claim for loss of stock/ Loss of profit [Fire insurance] and calculation of Net Claim
CO2	Recall errors and its types, entries for rectification and its impact on GP/ NP and suspense account
CO3	Apply the calculation of depreciation and understand Provision in AS 10
CO4	Prepare the Final Accounts of a Sole Trading Concern incorporating important adjustments and provision for revenue recognition as per AS 9.
CO5	Differentiate single and double entry system and solve problems through statement of affairs and conversion method and Understand Royalty accounts

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	1	3	2	1	-	2	-
CO2	1	3	2	1	2	2	-
CO3	1	3	-	1	-	2	-
CO4	1	3	1	1	1	2	-
CO5	1	3	2	1	1	2	-

Criteria for mapping
3-Strong 2-Medium 1-Low



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S.No	CONTENTS OF MODULE
1	<p>UNIT- I Introduction to Accounting concepts and conventions, accounting standards in India [AS and Ind AS], Introduction to AS 1- Disclosure of Accounting policies. Insurance Claims [Loss of Stock] – Estimation of stock at time of accident [Preparation of Memorandum Trading Account] – Valuation of Stock Salvage – Application of Average Clause Loss of Profit – Terminologies [Indemnity period, Standard Turnover, Short sales, Adjusted Annual Turnover, Standing Charges] - Calculation of Net claim</p>
2	<p>UNIT- II Classification of errors – Rectification of errors – Preparation of Suspense Account – Effect of rectification on profit [Gross Profit and Net Profit]. Bank Reconciliation Statement – Need and purpose – causes of disagreement between bank statement and bank book [bank column of cash book] – steps and preparation of Bank Reconciliation Statement.</p>
3	<p>UNIT- III Depreciation – Meaning, Causes, Types and Methods of depreciation [Theory] – Problems on Straight line method, written down value method [Change in method excluded]. Provisions in AS 10 [Property, Plant and Equipment] relating to depreciation</p>
4	<p>UNIT- IV Preparation of Final Accounts of a Sole Trading Concern with adjustments and accounting for Closing Stock, Outstanding, Accrual and Prepaid items, Depreciation, Bad debts & Provision, Reserve for Discount on debtors and creditors, Interest on Capital and Drawings, Manager’s Commission, loss of stock by fire and recovery of insurance claims. [Special reference to Marshalling of Balance Sheets – Rigidity / Permanence order, Liquidity order, Mixed Order] Introduction to AS 9- Revenue recognition</p>
5	<p>UNIT- V Accounting from incomplete records – Meaning, Features, Limitations, Distinction between incomplete records [single entry] and Double Entry System – Estimation of Profit / Loss under Statement of Affairs method- Preparation of final statements by Conversion Method Royalty accounts - Meaning –Minimum Rent, Shortworkings - Accounting treatment in the books of Lessor & Lessee- Effect of strike, Introduction to AS 19- Accounting for lease.</p>

TEXT BOOKS:

1. Gupta R. L., & Gupta V. K. (2019). Financial Accounting. 8th Ed. Sultan Chand & Sons. New Delhi, India. (ISBN: 978-81-8054-732-4)
2. Jain. S. P., & Narang K. L. (2019). Financial Accounting. Kalyani Publishers, New Delhi, India. (ISBN: 978-93-2723-123-6)
3. Shukla, M. C., Gupta, S. C., & Grewal T. S. (2017). Advanced Accounts. 19 Ed. S. Chand Publishing, New Delhi, India. (ISBN: 978-93-5253-314-5)



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4. The Institute of Chartered Accountants of India. (2018). Intermediate (IPC) Course Study Material - Paper-1 Accounting. The Institute of Chartered Accountants of India (ICAI), New Delhi, India.

REFERENCE BOOKS:

1. Gupta R. L., & Radhaswamy M. (2018). Advanced Accountancy, Vol. I. 13th Ed. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-81-8054-699-0)
2. Tulsian P. C. & Tulsian Bharat (2020). Tulsian's Principles and Practice of Accounting With Quick Revision Book. 5th Ed. CA Examination Series, MCGrawHill Education, New Delhi, India. (ISBN: 978-93-8981-169-8)

Note: Latest editions of the books shall be referred



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Core Paper II - OFFICE AUTOMATION

Course Code : 2367103	Credits : 4
L:P:T:S : 0:6:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objective:

1. To introduce the computer fundamental and to impart training in MS office which has different components like MS Word, MS Excel, MS Power Point.
2. To familiarize the students with practical knowledge on drafting word documents, spread sheet and presentations.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	Understand the basic concepts of computer systems and its components.
CO2	Understand and apply the Word processing technique in day -to- day office communication and procedures.
CO3	Understand and apply the concepts of spread sheet technique in day -to- day office accounting and automation.
CO4	Understand and create presentation using power point tool and slide show.
CO5	Understand the concepts of operating systems, programming language, computer networks, internet.

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	1	1	2	1	1	2	1
CO2	2	3	2	1	2	2	1
CO3	1	3	1	1	3	3	-
CO4	1	2	3	-	1	2	-
CO5	2	3	-	1	2	3	1

Criteria for mapping
3-Strong 2-Medium 1-Low



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S.No	CONTENTS OF MODULE
1	UNIT – I Introductory concepts: Memory unit – CPU-Input Devices: Key board, Mouse and Scanner. Output devices: Monitor, Printer., Computer generations.
2	UNIT – II Word Processing: Open, Save and close word document; Editing text – tools, formatting, bullets; Spell Checker - Document formatting – Paragraph alignment, indentation, headers and footers, numbering; printing – Preview, options, merge.
3	UNIT- III Spreadsheets: Excel – opening, entering text and data, formatting, navigating; Formulas – entering, handling and copying; Charts – creating, formatting and printing, analysis tables, preparation of financial statements, introduction to data analytics.
4	UNIT- IV Power point: Introduction to Power point - Features – Understanding slide type sating & viewing slides – creating slide shows. Applying special object – including objects & pictures – Slide transition – Animation effects, audio inclusion, timers.
5	UNIT- V Introduction to Operating systems & its features: DOS – UNIX– Windows. Introduction to Programming Languages – Computer Networks – Basic Concepts of internet.

TEXT BOOK:

1. Peter Norton, “Introduction to Computers” –Tata McGraw-Hill.

REFERENCE BOOK:

1. Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata McGraw-Hill.

Note: Latest editions of the books shall be referred



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OFFICE AUTOMATION PRACTICALS

MS-WORD

1. Text Manipulation: Write a paragraph about your institution and Change the font size and type, Spell check, Aligning and justification of Text
2. Bio data: Prepare a Bio-data using template
3. Find and Replace: Write a paragraph about yourself and do the following. Find and Replace
4. Use Numbering Bullets, Footer and Headers.
5. Tables and manipulation: Creation, Insertion, Deletion (Columns and Rows). Create a mark sheet.
6. Mail Merge: Prepare an invitation to invite your friends to your birthday party. Prepare at least five letters.

MS-EXCEL

1. Data sorting-Ascending and Descending (both numbers and alphabets)
2. Mark list preparation for a student
3. Individual Pay Bill preparation.
4. Invoice Report preparation.
5. Drawing Graphs. Take your own table.
6. Creation of Balance Sheet
7. Create a pivot table to summarize the total quantity sold for each product.
8. What if analysis, goal seek

MS-POWERPOINT

1. Create a slide show presentation for a seminar.
2. Preparation of Organization Charts
3. Create a slide show presentation to display percentage of marks in each semester for all students
4. Use bar chart (X-axis: Semester, Y-axis: % marks).
5. Use different presentation template different transition effect for each slide.

INTERNET

1. WWW (Browsing)
2. E-mail



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Allied Paper I - ECONOMICS FOR FINANCE

Course Code : 2367102	Credits 5
L:P:T:S : 6 :0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objective:

1. To facilitate the students with micro and macro- economic concepts
2. To familiarize the concepts and gain knowledge to face competitive public service exams with confidence.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	Understand the basic concepts of economics along with cost classifications
CO2	Learn and apply the demand and supply concepts
CO3	Get good insight of the concepts of revenue.
CO4	Develop an understanding on the concept of national income.
CO5	Gain Knowledge on the concepts of public finance and fiscal policy

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	3	2	1	-	2	-
CO2	1	2	3	2	3	3	2
CO3	2	3	-	2	3	3	-
CO4	1	3	3	3	2	2	2
CO5	2	-	3	2	1	2	1

Criteria for mapping
3-Strong 2-Medium 1-Low



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S.No.	CONTENTS OF MODULE
1	<p>UNIT – I Introduction to Economics – Positive and Normative Economics - Meaning and differences - Concepts - Accounting Profit and Economic Profit: Meaning and differences – Incremental and Marginal Costing: Meaning and differences – Time and Discounting Principles: Meaning and mechanism of operation Cost Classification – Types: Total, Average, Marginal, Opportunity, Incremental, sunk, Implicit, Explicit, Fixed and Variable, Accounting and Economic cost, Past and Future cost, Shut down cost and Abandonment cost, Out of pocket and Book cost, Replacement and Historical cost - Break Even Analysis.</p>
2	<p>UNIT – II Demand: Meaning, Definition – Types of demand – Features - Determinants of demand Law of Demand: Meaning, Definition, Assumption, Explanation, Diagrammatic representation, Exceptions, Importance of the law – Elasticity of Demand: Meaning, Definition, Importance, Types, Factors influencing elasticity of demand. Demand Forecasting: Meaning, Definition, Objectives, Types, Methods of demand forecasting - Features of good forecasting method Law of Supply: Meaning, Determinants, Assumptions of law of supply, Diagrammatic representation – Exceptions to the law of supply – Backward bending supply curve- Elasticity of supply- Factors influencing supply elasticity.</p>
3	<p>UNIT – III Basic concepts of Revenue, Revenue curves, relationship between average and marginal revenue curve; concept of Market and Main forms of Market; Equilibrium of the firm – Meaning, objectives of the firm, Total Cost Approach, Marginal Revenue – Marginal Cost Approach; price and output under Market Structure- Perfect Competition – Monopoly- Monopolistic competition- Oligopoly-features- Comparative Analysis.</p>
4	<p>UNIT – IV National Income – Definition, significance, different concepts of National Income: Gross Domestic Product [GDP] – Real Vs. Nominal GDP, Gross National Product [GNP], Net Domestic Product [NDP], Net National Product [NNP], Per capita Income, Personal Income [PI], Disposable Personal Income [DI], Circular flow of income – Circular flow of income [2,3,4 sector model] – Methods of National Income calculation: Product / value added method, expenditure method, Income method – Limitations and challenges of National Income calculation.</p>
5	<p>UNIT – V Public Finance – Role of Government in economic system – Functional framework – Allocation, Redistribution and Stabilization function Fiscal Policy: objectives, Automatic stabilizer Vs Discretionary Fiscal Policy, Instruments of Fiscal Policy, Types of Fiscal policy, Fiscal policy for long- run economic growth, Limitations of fiscal policy – Crowding effect.</p>



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TEXT BOOKS:

1. Ahuja, H. L. (2019) Business Economics: Microeconomic Analysis. S Chand Publisher, New Delhi, India. (ISBN: 978-93-5283-736-6)
2. Agarwal, S. K. (2018) Business Economics (For CA Foundation). 5th Ed. S Chand Publisher, New Delhi, India. (ISBN: 978-93-5283-355-9)
3. Dwivedi, D. N. (2009) Essentials of Business Economics. Vikas Publsiher, New Delhi, India. (ISBN: 978-81-2592-400-5)
4. Ahuja, H. L. (2017) Managerial Economics: Analysis of Managerial Decision Making. 9th Ed. S Chand Publisher, New Delhi, India. (ISBN: 978-93-5253-518-7)
5. Varshney R.L., Maheshwari K. L., & Maheshwari, R. K. (2019) Business Economics. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-81-8054-738-6)
6. Sankaran, S. (2015) Business Economics. Margham Publications, Chennai, Tamil Nadu, India.
7. Mehta, P. L. (2016) Managerial Economics - Analysis, Problems, Cases. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-93-5161-059-5)
8. Muniraju. M., & Podder, S.K. (2014). Macroeconomics for Business Decisions Mumbai, India: Himalaya Publishing House.
9. Mithani, D.M. (2019). Macro Economics. Mumbai, India: Himalaya Publishing House.

REFERENCE BOOKS:

1. Maheshwari K. L., & Varshney R.L. (2014) Managerial Economics. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-81-8054-914-4)
2. Tulsian, P. C., & Tulsian, Bharat. (2019) Business Economics and Business & Commercial Knowledge. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-5316-746-2)
3. Ahuja. H.L. (2019). Macro Economics. New Delhi, India: S. Chand & Sons.
4. Girija, M., Cauvery, R., Sudha Nayak, U.K., & Meenakshi, R. (2018). Macro Economics. New Delhi, India: S. Chand & Sons.
5. Sankaran, S. (2019). Macro Economics. Chennai, India: Margham Publications
6. Jinghan M. L. (2016.) Macro Economic Theory. New Delhi, India: Vikas Publishing House

Note: Latest edition of the books to be referred

WEB RESOURCES

1. www.learn-economics.co.uk
2. www.bookboon.com.
3. <http://www2.econ.iastate.edu/tesfatsi/sources.html>
4. <https://learn.mru.org>
5. www.tutor2u.net

துவாரகதாஸ் கோவர்தன்தாஸ் வைணவக் கல்லூரி (தன்னாட்சி)

அரும்பாக்கம், சென்னை – 600 106.

தமிழ்த்துறை

பாடத்திட்டம் 2023 - 2024

(2020 - 2021 கல்வியாண்டு முதல்)

OUTCOME BASED EDUCATION

பட்டப்படிப்பு - முதலாம் ஆண்டு - முதற்பருவம் (First Semester)

அடிப்படைத் தமிழ் (Basic Tamil) - தாள் 1

பாடக் குறியீடு எண் : 23AT16102

CIA Marks : 50

Credits: 3

ESE Marks : 50

பாட நோக்கம் (Course Objective)

1. மாணவர்கள் தமிழ் எழுத்துக்களை அறிந்து கொள்ளல்.
2. தமிழில் பிழையின்றிப் பேசவும் எழுதவும் கற்றுக் கொள்ளல்.
3. தமிழ் எழுத்துகளைச் சொற்களாக எழுதவும் படிக்கவும் அறிந்து கொள்ளல்.
4. நடைமுறையில் காணும் பொருட்களைத் தமிழில் சொல்லவும் எழுதவும் கற்றுக்கொள்ளல்.
5. தமிழில் சரளமாக உரையாடப் பயிற்சி அளித்தல்.

பாட வெளிப்பாடு

(Learning Outcomes: At the end of the Course, the Student will be able to:

CO 1 மாணவர்கள் உயிர் எழுத்துக்கள், மெய் எழுத்துக்கள், உயிர்மெய்யெழுத்துக்கள், ஓர் எழுத்துச் சொற்கள், ஈர் எழுத்துச் சொற்கள் ஆகியனவற்றை அறிந்து கொள்ளப்பட்டன.

CO 2 சொற்களின் வகைகள், எண்கள், மனித உறவுப் பெயர்கள், மனித உடல் உறுப்புகள், நீர் வாழ்வன ஆகியனவற்றை அறிந்து கொள்ளல். தமிழில் பிழையின்றிப் பேசவும் எழுதவும் கற்றுக் கொள்ளப்பட்டன.

CO 3 பறவைகள், விலங்குகள், மலர்கள், காய்கள், கனிகள் வடிவங்கள் ஆகியனவற்றை அறிந்து கொள்ளப்பட்டன.

CO 4 திருவிழாக்கள், நிறங்கள், வாகனங்கள், வாரத்தின் நாட்கள் ஆகியனவற்றை அறிந்து கொள்ளல். தமிழ் எழுத்துகளைச் சொற்களாக எழுதவும் படிக்கவும் அறிந்து கொள்ளப்பட்டன.

CO 5 ஊர்வன, மரங்கள், தமிழ் மாதங்கள், அறுசுவைகள், தமிழரின் ஐவகை நிலப்பாகுபாடு ஆகியனவற்றை அறிந்து கொள்ளல். நடைமுறையில் காணும் பொருட்களைத் தமிழில் சொல்லவும் எழுதவும் கற்றுக்கொள்ளல். தமிழில் சரளமாக உரையாடப் பயிற்சி அளிக்கப்பட்டன.

பகுதி அ

I தமிழ் எழுத்துகள்

1. உயிர் எழுத்துகள்
2. மெய் எழுத்துகள்
3. உயிர்மெய் எழுத்துகள் 216

பகுதி ஆ

II தமிழ்ச் சொற்களும் வகைப்பாடும்

1. ஓர் எழுத்துச் சொற்கள்
2. ஈர் எழுத்துச் சொற்கள்
3. சொற்களின் வகைகள் – பெயர், வினை, இடை, உரி

பகுதி இ

II பெயர்கள்

1. எண்கள் – 1 முதல் 10 வரை (எண்களை எழுத்தால் எழுதுதல்)
2. மனித உறவுப் பெயர்கள்
3. மனித உடல் உறுப்புகள்
4. நீர் வாழ்வன
5. பறவைகள்
6. விலங்குகள்
7. மலர்கள்
8. காய்கள்
9. கனிகள்
10. வடிவங்கள்
11. திருவிழாக்கள்
12. நிறங்கள்
13. வாகனங்கள்
14. வாரத்தின் நாட்கள்
15. ஊர்வன
16. மரங்கள்
17. தமிழ் மாதங்கள்
18. அறுசுவைகள்
19. தமிழரின் ஐவகை நிலப்பாகுபாடு

துவாரகதாஸ் கோவர்தன்தாஸ் வைவைக் கல்லூரி (தன்னாட்சி)
அரும்பாக்கம், சென்னை - 600 106.

தமிழ்த்துறை

வளர்நிலைத் தமிழ் (Advanced Tamil)

பாடத்திட்டம் 2023 - 2024

(2020 - 2021 கல்வியாண்டு முதல்)

OUTCOME BASED EDUCATION

பட்டப்படிப்பு - முதலாம் ஆண்டு - முதற்பருவம் (First Semester)

(செய்யுள், உரைநடை, இலக்கணம், மொழித்திறன், பொதுக்கட்டுரை)

பாடக் குறியீடு எண் : 23AT16103

CIA Marks : 50

Credits: 3

ESE Marks : 50

வளர்நிலைத் தமிழ் - தாள் 1

பாட நோக்கம் (Course Objective)

1. மாணவர்கள் தமிழில் பிழையின்றிப் பேசவும் எழுதவும் கற்றுக் கொள்ளல்.
2. இலக்கியங்களைப் படிக்கும் ஆர்வத்தையும் ஆற்றலையும் தூண்டல்.
3. கவிதைகளை எழுதவும் படிக்கவும் பயிற்சி அளித்தல்.
4. அடிப்படை இலக்கணம் சார்ந்த பயிற்சிகளைக் கற்றல்.
5. கட்டுரைகளை எழுதும் ஆற்றலை வளர்த்தல்.
6. தொடர்களைச் செறிவாக அமைத்து உரைநடை மொழியாற்றலை வளப்படுத்துதல்.

I செய்யுள் திரட்டு

1. மனோன்மணியம் - தமிழ்த்தெய்வ வணக்கம் - பேராசிரியர் சுந்தரம்பிள்ளை
2. திருக்குறள் - அறிவுடைமை - திருவள்ளுவர்
3. இனியவை நாற்பது - தேர்ந்தெடுக்கப் பெற்ற 10 பாடல்கள் (பாடல் எண் 1, 3, 5, 9, 12, 13, 14, 16, 17, 40) - பூதஞ்சேந்தனார்
4. தெய்வப் பாடல்கள் - வெள்ளைத்தாமரை - மகாகவி பாரதியார் (பாடல் எண் 1, 2, 4, 6)

5. கண்ணீர்ப் பூக்கள் – வாழை மரத்தின் சபதம் – மு.மேத்தா
6. ஒரு கிராமத்து நதி – ஓடும் வரலாறு – சிற்பி பாலசுப்பிரமணியன்

II உரைநடை

தமிழின்பம் – காளத்தி வேடனும் கங்கை வேடனும் – ரா.பி.சேதுப்பிள்ளை

III இலக்கணம்

1. முதலெழுத்துக்களும் சார்பெழுத்துக்களும்
2. பாடந்தழுவிய இலக்கணக் குறிப்பு

IV மொழித்திறன்

பழமொழிகள், மரபுத்தொடர்கள், கலைச்சொல்லாக்கம், நேர்காணல்.

V பொதுக்கட்டுரை

பாட வெளிப்பாடு (Course Outcome)

1. மாணவர்கள் தமிழில் பிழையின்றிப் பேசவும் எழுதவும் செய்யப்பட்டது.
2. இலக்கியங்களைப் படிக்கும் ஆர்வத்தையும் ஆற்றலையும் வெளிப்பட்டது.
3. கவிதைகளை எழுதவும் படிக்கவும் பயிற்சி அளித்து எழுதச்செய்யப்பட்டது.
4. அடிப்படை இலக்கணம் சார்ந்த பயிற்சி பெற்றுப் பிழையற எழுதப்பட்டது.
5. கட்டுரைகளை எழுதும் ஆற்றலை வளர்த்தலின் வழி வெளிப்படுத்தப்பட்டது.
6. தொடர்களைச் செறிவாக அமைத்து உரைநடை மொழியாற்றலை வெளிப்படுத்தப்பட்டது.

D.D.G.D. VAISHNAV COLLEGE

DEPARTMENT OF ENGLISH

SYLLABUS 2021-22

SOFT SKILLS

I & II B.A., B.Sc., B.Com., BBA, BBM, BCA

Semesters I – IV

Soft Skills

General Objectives

- To equip the students with the skills to effectively communicate in English
- To teach practical, everyday communication in English through innovative teaching methods to the students
- To train the students on interview skills, group discussions , presentation, speaking and listening skills
- To help the students understand the speech and communication process
- To help students write in a simple and lucid style
- To enhance the kinds of processes that need to be in place for students to work collaboratively

Semester I Soft Skills I

No. of hours per week: 2

Course code:

Objectives:

- To train students in presentation skills
- To familiarize students with the techniques of reading and listening
- To introduce students the various aspects of language and its use

Course Outcome:

On completion of the course the student will be able to:

- demonstrate an understanding of communication skills in the English language

Co 1 read efficiently and hone their listening skills

Co2 make an effective presentation

Co3 understand the nuances of the English language and its usage

Course Content

Unit 1

Listening & Reading

- Listening effectively
- Listening for specific and general information
- Note making-Summarising
- Basic Reading skills -Types of reading
- Reading with understanding, retention-memory skills

Unit 2

Presentation Skills

- Speaking to a small group and large audience
- Barriers to communication and non- verbal communication
- Language skills
- Types of presentation and use of aids
- Effective public speaking

Unit 3

Letter, Email & Profile

- Types of letters
- Drafting a letter
- Features of an email
- Composing an email
- Writing a personal profile (Linkedin)

துவாரகதாஸ் கோவர்தந்தாஸ் வைணவக் கல்லூரி (தன்னாட்சி)

அரும்பாக்கம், சென்னை – 600 106.

தமிழ்த்துறை

பாடத்திட்டம் - 2023 - 2024

(2020 - 2021 கல்வியாண்டு முதல்)

OUTCOME BASED EDUCATION

பட்டப்படிப்பு – முதலாம் ஆண்டு – இரண்டாம் பருவம்

(செய்யுள், உரைநடை, மொழிப்பயிற்சி, இலக்கிய வரலாறு)

Course Code : 23AT16204 / 2335201	Credits : 03
L:T:P:S : 4:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objectives:

1. மாணவர்களின் மொழி அறிவை வளப்படுத்துதல்.
2. தமிழில் பிழையின்றி எழுதவும் பேசவும் வாசிக்கவும் பயிற்சி அளித்தல். அடிப்படை இலக்கணம் அறியச் செய்தல்.
3. சேக்கிழார் பிள்ளைத்தமிழ், தமிழ்விடுதூது, முக்கூடற்பள்ளு, கலிங்கத்துப்பரணி முதலான சிற்றிலக்கிய வகைகளைப் படிப்பதை உறுதி செய்தல்.
4. மரபு வடிவிலான யாப்புடன் அமைந்த பாடல்களைப் புனைய பயிற்சி அளித்தல்.
5. மனித வாழ்வைக் கதையாக மாற்றி இலக்கியமாகப் படைக்க ஊக்குவித்தல்.
6. நளவெண்பா, சீறாப்புராணம், இயேசுகாவியம் முதலான பல்வேறு சமயங்களின் புராணங்களையும் இதிகாசங்களையும் படிக்கச் செய்து மனித வாழ்க்கையோடு தொடர்புபடுத்தச் செய்தல்.
7. புராணங்களில் காணப்பெறும் மனித வாழ்வின் விழுமியங்களையும் வாழ்வியல் முறைகளையும் உணரச் செய்தல்.
8. இரா.பி.சேதுப்பிள்ளையின் பாரதப்பண்பாடு, சாமி.சிதம்பரனாரின் ஒற்றுமையே உயர்ந்த பண்பு, கலீல் ஜிப்ரானின் அன்பு, ஏ.கே.செட்டியாரின் தென்னாப்பிரிக்காவில், கணினித்

தமிழ் ஆகிய கட்டுரைகளின் வழி தமிழில் உரைநடையைத் தொடர் அமைப்புடன் சரியாக படிக்கப் அளித்தல்.

9. கட்டுரை எழுதப் பயிற்சி அளித்தல்.

10. தமிழக அரசு நடத்தும் போட்டித் தேர்வுகளுக்குப் பயன்படும் வகையில் பாடத்திட்டம் வழியே மாணவர்களைத் தயார் செய்தல்.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	மீனாட்சி சுந்தரம்பிள்ளையின் சேக்கிழார் பிள்ளைத்தமிழ், தமிழ்விடு தூது, முக்கூடற் பள்ளு முதலான சிற்றிலக்கியங்கள் படிக்கப்பட்டன. மரபு வடிவிலான யாப்புடன் அமைந்த பாடல்கள் புனைய பயிற்சி பெறப்பட்டது.
CO2	செயங்கொண்டாரின் கலிங்கத்துப் பரணி, புகழேந்திப் புலவரின் நளவெண்பா ஆகிய இலக்கியங்கள் படிக்கப்பட்டன. இதன்மூலம் பண்டைய வரலாறுகளும் வரலாற்று மூலங்களும் படிக்க ஊக்குவிக்கப்பட்டது. புராணங்களில் காணப் பெறும் மனித வாழ்வின் விழுமியங்களையும் வாழ்வியல் முறைகளையும் உணரச் செய்யப்பட்டு வாழ்க்கையைச் செம்மையாக வாழ ஆலோசனை பெறப்பட்டது.
CO3	உமறுப்புலவரின் சீறாப்புராணம், கவியரசு கண்ணதாசனின் இயேசுகாவியம் ஆகியவற்றின் மூலம் இஸ்லாமிய கிறித்துவ சமயங்களின் சிந்தனைகளும் இறைத்தூதர்களின் வரலாறுகளும் பெறப்பட்டன.
CO4	இரா.பி.சேதுப்பிள்ளையின் பாரதப்பண்பாடு, சாமி.சிதம்பரனாரின் ஒற்றுமையே உயர்ந்த பண்பு, கலீல் ஜிப்ரானின் அன்பு, ஏ.கே.செட்டியாரின் தென்னாப்பிரிக்காவில், கணினித் தமிழ் ஆகிய கட்டுரைகளின் வழி உரைநடை வாசிப்புத் திறனும் கட்டுரை எழுதும் திறனும் பெறப்பட்டன.
CO5	ஒரு பொருள் குறித்த பல சொற்கள், பல பொருள் குறித்த ஒரு சொல், அகரவரிசைப்படுத்தல், திணை, காலம், பால், இடம், எண் ஆகிய தொடர்பிழை நீக்கம், இலக்கணக் குறிப்பு ஆகிய மொழிப்பயிற்சி வாயிலாக பிழையின்றி எழுதவும் பேசவும் பயிற்சிகள் பெறப்பட்டன. பாடம் சார்ந்த தமிழ் இலக்கிய வரலாறுகளின் மூலம் தமிழ் இலக்கியங்களின் வரலாற்றை அறிந்து கொள்ளும் திறன் பெறப்பட்டது.

அலகு பகுப்பு

அலகு - 1

நேரம் : 15 மணி

1. சேக்கிழார் பிள்ளைத்தமிழ் – மகாவித்வான் மீனாட்சிசுந்தரம்பிள்ளை
(தேர்ந்தெடுக்கப் பெற்ற 3 பாடல்கள்)
1. தாலப்பருவம் (பாடல் எண் 26), 2. முத்தப் பருவம் (பாடல் எண் 46)
3. அம்புலிப்பருவம் (பாடல் எண் 71)
2. தமிழ்விடு தூது
21 ஆம் கண்ணி முதல் 32 ஆம் கண்ணி வரை
3. முக்கூடற்பள்ளு
1. முக்கூடலின் சிறப்பு 2. மழைக்குறி

அலகு - 2

நேரம் : 15 மணி

4. கலிங்கத்துப் பரணி – செயங்கொண்டார்
களம் பாடியது (தேர்ந்தெடுக்கப் பெற்ற 5 பாடல்கள்)
5. நளவெண்பா – புகழேந்திப்புலவர்
சுயம்வர காண்டம் (தேர்ந்தெடுக்கப் பெற்ற 40 பாடல்கள்)

அலகு - 3

நேரம் : 15 மணி

6. இயேசுகாவியம் – கவியரசு கண்ணதாசன்
பாடுகள் நேரம் நெருங்குகிறது – பிரியா விடை : அன்புக்கட்டளை
(தேர்ந்தெடுக்கப் பெற்ற 6 பாடல்கள்)
7. சீறாப்புராணம் – உமறுப்புலவர்
கதீஜா கனவு கண்ட படலம்

அலகு - 4

நேரம் : 15 மணி

உரைநடை – கட்டுரைகள்

- | | |
|----------------------------|--|
| 1. பாரதப் பண்பாடு | – தமிழ் இன்பம் – இரா.பி.சேதுப்பிள்ளை |
| 2. ஒற்றுமையே உயர்ந்த பண்பு | – தமிழ்க் கட்டுரைக் களஞ்சியம் (இரா. மோகன் – தொகுப்பாசிரியர்) – சாமி. சிதம்பரனார் |
| 3. அன்பு | – தீர்க்கதரிசி – கலீல் ஜிப்ரான் |
| 4. தென்னாப்பிரிக்காவில் | – உலகம் சுற்றும் தமிழன் – ஏ.கே.செட்டியார் |
| 5. கணினித் தமிழ் | – தெரிவு செய்யப்பெற்றப் பகுதிகள் |

I மொழிப் பயிற்சி

1. ஒரு பொருள் குறித்த பல சொற்கள்
2. பல பொருள் குறித்த ஒரு சொல்
3. அகரவரிசைப்படுத்துதல்
4. தொடர்பிழை நீக்கம் (திணை, காலம், பால், இடம், எண்)
5. இலக்கணக் குறிப்பு - பாடம் தழுவினது

II தமிழ் இலக்கிய வரலாறு

1. சிற்றிலக்கிய வரலாறு 2. கிறித்துவ இலக்கிய வரலாறு 3. இசுலாமிய இலக்கிய வரலாறு.

திருப்புதல் (Revision)

நேரம் : 15 மணி

கற்பித்தல் முறை : விரிவுரை முறை, கரும்பலகையைப் பயன்படுத்தி எழுதி விளக்குதல் முறை, ஒப்படைப்பு, கருத்தரங்கம், காட்சி விளக்கு முறை.

பாடநூல் : பொதுத்தமிழ் - பகுதி 1 தமிழ்

இணைய தள வசதிகள் : விகிகிபீடியா, தமிழ் இணையக் கல்விக்கழகம் முதலான பல தளங்கள்.

வினாத்தாள் அமைப்பு முறை : வினாக்கள் பகிர்வு

முதலாம் ஆண்டு - இரண்டாம் பருவம்

தாள் 2

பாடம்	பகுதி அ (2 மதிப்பெண்) 10 X 02 = 20	பகுதி ஆ (7 மதிப்பெண்) 05 X 07 = 35	பகுதி இ (15 மதிப்பெண்) 03 X 15 = 45
செய்யுள்	08	04	03
உரைநடை	-	01	01
மொழிப்பயிற்சி	02	01	-
இலக்கிய வரலாறு	02	01	01
கொடுக்கப்பட வேண்டிய வினாக்கள் மொத்தம்	12	07	05

(குறிப்பு: வினாத்தாள் அமைப்பு முறையின் அடிப்படையிலேயே வினாக்கள் கேட்கப்பட வேண்டும்)

SECOND SEMESTER

(SYLLABUS)

Part – I, PROSE & ONE ACT PLAY

Course Code : 21AT18202/21TS18202/21/ 35203	Credits : 03
L:T:P:S : 4:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Learning Objectives: To give an impact into life and society through Essays and One Act Play to help student understand the contemporary social and national issues. Gain knowledge through different types of official letters.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	Facilitating Knowledge on the Society, Culture and Civilization by Appraising the Essays and One Act Plays.
CO2	Demonstrate the Hindi Language Proficiency through Essay Writing
CO3	Illustrate the study of One Act Plays in Hindi Language through Role Plays, Dramas, Street plays, Poster Designs and Animated Videos
CO4	Build Self –Confidence and Resilience by narrating and Learning Various Essays
CO5	Correlate, Compare & Contrast the medieval and Modern Essays in Hindi

UNIT 1-**Hours: 15**

1. MERA VIDYARTHI KAAL (MAHATMA GANDHI)
2. REEDH KI HADDI (JAGDEESH CHANDRA MATHUR)

UNIT2 -**Hours: 15**

1. YUVAKON KA SAMAJ MEIN STHAN (NARENDRA DEV)
2. SOOKHI DALI (SRI UPENDRANATH ASHK)

UNIT – 3 Hours: 15

1. SHIKSHA KA UDDESHYA (SHAMPURNA NAND)
2. ANDE KE CHHILKE (MOHAN RAKESH)

UNIT -4**Hours: 15**

1. SABHYATA KA RAHASYA (PREMCHAND)
2. BAHU KI VIDA (VINOD RASTOGI)

UNIT – 5**Hours: 15**

1. TRISHANKU BECHARA (HARISHANKAR PARSAI)
2. MAHABHARAT KI EK SAANJH (BHARAT BHUSHAN AGARWAL)

Teaching Methodology: Lecture method, chalk and talk method, assignment, seminar, Flipped Learning, online , google meet , ppt etc.

Prescribed Text: 1. Aadhunik Nibandh lok(Dr.Saroj Singh)

2. Ekanki Saptak (Dr.Vidhya shree)

Web Resources: www.indianhindiblog.com gadyakosh.org

SECOND SEMESTER

Course Title:

Part 1 Language-

Grammar, Prose and History of Sanskrit Literature

Course code : 23AT19202	Credits 03
L : T: P: S : 5 : 0 : 0 : 0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Course Objectives:

- To develop vocabulary and develop writing skills in Sanskrit.
- To cherish the beauty of ancient tales in Sanskrit in prose forms.
- To familiarize students with knowledge in Epics and modern literature.

Course Outcomes: At the end of the Course, the student will be able to:

CO1	Make sentences in Sanskrit with good vocabulary.
CO2	apply grammatical points with simple words as Nouns and verbs.
CO3	appreciate the importance of prose literature.
CO4	appreciate the importance of History of Sanskrit prose and Champu Literature.
CO5	will be able to adopt the teachings of morals from Epics and tales.

Sl. No.	Contents of Module	Hrs	Cos
1	UNIT 1: Introduction to Sanskrit Grammar – Selected Noun forms – Asmad, Yushmad, Tad and Kim Sabdas. Verbs – in past tense and future tense forms of Parasmai padam and Atmanepadam of selected roots.	10	CO1
2	UNIT 2: Bharata Samgraha – Adi Parva - Prose – Pages 1- 6	10	CO2
3	UNIT 2: Bharata Samgraha – Prose – Pages 7-12	10	CO3
4	UNIT 2: Bharata Samgraha – Prose – Pages 13-18	10	CO4
5	UNIT 5: History of Sanskrit Literature – Prose & Scientific Literature	20	CO5

TEXT BOOKS & REFERENCE BOOKS :

1. K.L.V. Sasrtry & Anantarama Sastri (1985), Shabda Manjari, R.S. Vadyar & Sons, Palghat.
2. K.L.V. Sasrtry & Anantarama Sastri (1985), Dhaturroopa Manjari, R.S. Vadyar & Sons, Palghat.
3. Mahamahopadhyaya M. Lakshmana Suri , (2017) Bharata Samgraha - Adiparva, Kuppu Swami Sastri Research Institute, Mylapore, Chennai 04.
4. T.K.Ramachandra Iyer, (2011) A short History of Sanskrit Lieterature, R.S. Vadyar & Sons, Palghat.

Semester II

English II

Course objectives

- To impart knowledge of English language through the reading of literary texts
- To help students comprehend the intricacies of the written language
- To guide students to understand and react to issues and problems discussed in the texts
- To hone their speaking skills by providing them opportunities to express themselves
- To help enhance the language skills of the students through a variety of activities

Course Outcome

On completion of the course, the student will be able to

- Gain an insight into the nuances of English language through the study of select literary texts and demonstrate an understanding of the content
- CO1 display the skills to describe and demarcate key ideas of the prose texts
- CO2 appreciate poetry, comprehend themes and motifs and develop an understanding of the issues dealt with
- CO3 explain the plot and summarise short-stories that bring out human values
- CO4 employ effective reading skills to comprehend and explore the workings of the dramatic form
- CO5 define concepts in grammar with clarity and attempt to use language confidently through various writing activities

Semester II

English II

No. of hours per week: 4

Course Content

Unit I: Prose

- | | |
|-----------------------------------|----------------|
| 1. The Legacy of Gandhi and Nehru | Shashi Tharoor |
| 2. The Test of My Life | Yuvaraj Singh |

Unit 2: Poetry

- | | |
|----------------|-----------------|
| 3. Jambul Tree | Marilyn Noronha |
| 4. Democracy | Langston Hughes |

Unit 3 : Short Fiction

- | | |
|-----------------------|--------------|
| 5. After Twenty Years | O' Henry |
| 6. A Shadow | R.K. Narayan |

Unit 4 : Drama

- | | |
|------------------------------|---------------------|
| 7. Mine Eyes Have Seen | Alice Dunbar Nelson |
| 8. Othello (Act 5; Scene II) | William Shakespeare |

Unit 5 : Grammar & Composition

- Tenses
- Clauses
- Phrases and Phrasal Verbs
- Modifiers and Gerunds
- Creative Writing
- Note Making
- Digital Marketing Content

Further Reading

1. *The Elephant, the Tiger and the Cellphone* – Shashi Tharoor, 2007
2. *The Test of My Life* – Yuvaraj Singh, Penguin eBury Press, 2020
3. *Different Faces* – Allied Publishers, Mumbai, 2003
4. *Poemhunter.com*
5. *The Four Million - A Collection of Short Stories*, Createspace Independent Publishers 2015
6. *Malgudi Days* – Indian Thought Publications, 2000
7. *Mine Eyes Have Seen* – Alice Dunbar Nelson, Graphic Arts Publication, 2013
8. *Othello* – William Shakespeare, Maple Press, 2013



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SEMESTER II

Core Paper III – FINANCIAL ACCOUNTING II

Course Code : 2367205	Credits 4
L:P:T:S : 6:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objective:

1. To gain knowledge on branch and departmental accounting.
2. To familiarize partnership accounting .

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	Understand concept of branch , its accounting treatment and Investment accounts (AS13)
CO2	Learn to prepare departmental accounting , and adjustment of inter departmental transfers.
CO3	Compare the Accounting treatment in Hire purchase & Instalment system, Explain Accounting for leases as per AS 19.
CO4	Solve problems relating to Admission, Retirement and Death of a partner and understanding limited liability partnership.
CO5	Prepare accounts pertaining to dissolution of Partnership firm and apply the provisions of Garner Vs Murray towards insolvency of a partner; Explain the accounting treatment for Gradual realisation of assets & piece meal distribution.

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	2	2	1	-	2	1
CO2	2	3	3	3	1	3	1
CO3	1	3	-	3	2	2	-
CO4	3	2	1	1	3	3	2
CO5	1	3	2	2	-	2	-

Criteria for mapping
3-Strong 2-Medium 1-Low



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S.No.	CONTENT OF MODULE
1	UNIT- I Branch Accounts-Types of Branches –Accounting treatment in respect of Dependent Branches- Debtors system- Stock & Debtors system Only- Importance of Stock and debtors system over Debtors system – Final Accounts [Wholesale and Retail Price basis] Investments Accounts [AS 13] – Classification of Investments – Carrying amount of investments – Profit / Loss on sale of Investments – Disclosure and Reporting
2	UNIT- II Departmental Accounting – Features, objectives, methods of maintaining departmental accounts – Branch Vs Departments – Preparation of Departmental Trading, Profit and Loss Account, General Profit and Loss Account – Adjustment of Interdepartmental transfers.
3	UNIT- III Hire Purchase System- Features – Computation of Cash price, Hire purchase price, Interest – Accounting for Default and Repossession [Full and Partial] - Preparation of Hire Purchase Trading Account Instalment Sale [Theory only] – Hire purchase Vs Instalment
4	UNIT- IV Partnership Accounts - Comprehensive problems on Admission of a Partner – Retirement of a Partner – Death of a Partner Introduction to Limited liability partnership [Distinction from traditional partnership firm] [Note: Students shall be examined only with comprehensive problems in Part B & Part C]
5	UNIT- V Dissolution of partnership – Insolvency of a partner (application of Garner Vs Murray rule) – Insolvency of all the partners, Gradual realization of assets and Piece meal distribution. [Note: Students shall be examined only with comprehensive problems in Part B & Part C]



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TEXT BOOKS:

1. Gupta R. L., & Gupta V. K. (2019). Financial Accounting. 8th Ed. Sultan Chand & Sons. New Delhi, India. (ISBN: 978-81-8054-732-4)
2. Jain. S. P., & Narang K. L. (2019). Financial Accounting. Kalyani Publishers, New Delhi, India. (ISBN: 978-93-2723-123-6)
3. Shukla, M. C., Gupta, S. C., & Grewal T. S. (2017). Advanced Accounts. 19 Ed. S. Chand Publishing, New Delhi, India. (ISBN: 978-93-5253-314-5)
4. The Institute of Chartered Accountants of India. (2018). Intermediate (IPC) Course Study Material - Paper-1 Accounting. The Institute of Chartered Accountants of India (ICAI), New Delhi, India.

REFERENCE BOOKS:

1. Gupta R. L., & Radhaswamy M. (2018). Advanced Accountancy, Vol. I. 13th Ed. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-81-8054-699-0)
2. Tulsian P. C. & Tulsian Bharat (2020). Tulsian's Principles and Practice of Accounting with Quick Revision Book. 5th Ed. CA Examination Series, MCGrawHill Education, New Delhi, India. (ISBN: 978-93-8981-169-8)

Note: Latest edition of the books to be referred



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Core Paper IV – PYTHON PROGRAMMING

Course Code : 2367207	Credits : 4
L:P:T:S : 0:6:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objective:

1. To understand the basic features of python programming and impart skills in an industry standard programming language.
2. To familiarize and create programming features in Python to solve real time industry problems.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	Learn fundamentals and core Python scripting elements.
CO2	Discover and write Python functions to facilitate code reuse.
CO3	Learn to use Python read and write files and make their codes robust by handling errors and exceptions.
CO4	Explore Python's object-oriented features.
CO5	Gain knowledge on exceptional flow control

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	2	3	2	1	-	2	-
CO2	3	2	2	2	2	1	2
CO3	-	3	-	3	-	2	2
CO4	1	-	1	1	2	3	-
CO5	2	3	2	2	1	2	1

Criteria for mapping
3-Strong 2-Medium 1-Low



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S.No.	CONTENT OF MODULE
1	UNIT- I Computer systems – Python Programming Language Computational Thinking – Python Data Types: Expressions, Operator, Variables, and Assignments – Strings – Lists – Objects & Classes – Python standard library
2	UNIT- II Imperative programming: Python modules – Built-in-function: print() function – eval() function – user-defined function & assignments -parameter passing.
3	UNIT- III Text Data, Files & Exceptions: Strings, revisited – formatted output – files – errors & Exceptions – Execution control Structures: decision control & the IF statement
4	UNIT- IV For LOOP & Iteration Patterns – two-dimensional list- while loop – more loop patterns – additional iteration control statements – Container and Randomness: Dictionaries – other built-in container types – character encodings & strings – module random.
5	UNIT- V Namespaces – encapsulation in functions – global vs local namespaces exceptional flow control–modules as namespaces.

RECOMMENDED BOOKS

1. Michael Dawson – Python Programming for The Absolute Beginner –Cengage ,New Delhi.Kenneth A. Lambert – Fundamentals of Python First Programs - Cengage ,New Delhi
2. Ch Satyanarayana, M Radhika Mani, BN Jagadesh - Python Programming- Cengage, New Delhi

REFERENCE BOOKS

1. Ljubomir Periodic, “Introduction to Computing Using Python: An Application Development Focus”, John Wiley & Sons,2012
2. Shymala Devi, Python Programming, Vijay Nicole Imprints, Chennai
3. Sheetal Taneja & Naveen kumar, Python Programming a Modular approach – A Modular approach with Graphics, Database, Mobile and Web applications, Pearson, 2017.
4. Martin C. Brown, Python: The Complete Reference, Osborne/McHraw Hill, 2001.
5. Wesley J. Chun, “Core Python Programming”, Pearson Education, Second Edition, 2007.



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PYTHON PROGRAMMING PRACTICALS

LIST OF EXERCISES

1. Python program to convert INR to USD vice versa
2. Program to calculate total marks, percentage and grade of a student. Marks obtained in each of the five subjects are to be input by user. Assign grades according to the following criteria:
Grade A: Percentage ≥ 80 Grade B: Percentage ≥ 70 and < 80 Grade C: Percentage ≥ 60 and < 70 Grade D: Percentage ≥ 40 and < 60 Grade E: Percentage < 40
3. Python Program to find Simple Interest and Compound Interest
4. Python Program ,using user-defined function to Calculate discounted price
5. Python program for sales analysis based on customer input (using iteration)
6. Python program for inventory management
7. Write a Python program to count the number of even and odd numbers from N numbers.
8. Python function that accepts a string and calculate the number of upper case letters and lower case letters.
9. Python program to reverse a given string and check whether the give string palindrome or not.
10. Write a program to find sum of all items in a dictionary.
11. Write a Python program to construct the following pattern, using a nested loop

```
1
22
333
4444
55555
666666
7777777
88888888
999999999
```

12. Simple analysis listing



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Allied Paper II – BUSINESS COMMUNICATION

Course Code : 2367206	Credits 5
L:P:T:S : 6:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objective:

1. To develop Corporate Correspondence skills
2. To acquire knowledge on drafting reports, business letters.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	Explain the Role and Importance of Business Communication to ensure the smooth flow of precise information through the Corporate/Entrepreneurial hierarchy.
CO2	Identify and apply the features of various types of Business Letters in the context of Corporate/Entrepreneurial perspectives- trade queries , orders etc.
CO3	Outline and understand the techniques internal Business Communication.
CO4	Design and develop a procedural system of Corporate Correspondence with Government, Directors, Shareholders, Financial Institutions and Vendors.[as per disclosure requirements]
CO5	Preparation/ Drafting of various Statutory/Non-Statutory Reports and use of updated technological methods of Reporting.

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	3	2	3	3	2	-
CO2	3	3	2	1	2	2	-
CO3	2	3	-	2	-	3	2
CO4	3	3	1	1	1	2	2
CO5	3	3	2	2	2	2	-

Criteria for mapping
3-Strong 2-Medium 1-Low



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S.No.	CONTENTS OF MODULE
1	UNIT – I Business communication – meaning – importance – types – directions – network – process – barriers to effective communication – importance of interpersonal skills, listening skills and emotional intelligence in workplace Layout of business letter – structure of business letter – Date, Salutation, Subject, Body, complementary close, enclosures- Essentials of good business letter
2	UNIT – II Trade enquiries and replies - quotations - Orders - Complaints and Settlement Trade references and status enquiries – collection Letters - Circular letters, Application for appointments and resume.
3	UNIT – III Internal Correspondence – circular, notices, note preparation, announcements, memo, press release Communication before and after meeting – notice and agenda, minutes – Do’s and Dont’s while drafting minutes
4	UNIT – IV Corporate Correspondence - Correspondence with Directors - Shareholders – Government agencies and others [Special reference to disclosure requirements under relevant statutes].
5	UNIT – V Reports - kinds - Annual report - Report by individuals and committees - Report on meeting – Role of technology in Business Correspondence – E-mail- writing effective emails, tips and conventions of mail, Social media communication – ethics and limitations.



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TEXT BOOKS:

1. Pal, Rajendra., & Korlahalli, J. S. (2016) Essentials of Business Communication. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-81-8054-729-4)
2. Raghunathan, N. S., & Santhanam, B. (2019) Business Communication, Margham Publications, Chennai, Tamil Nadu, India.
3. Raman, Meenakshi., & Singh, Prakash. (2019) Business Communication. 2nd Ed. Oxford University Press, US. (ISBN: 978-01-9807-705-3)
4. Kalia, Shalini., & Agarwal, Shailja. (2019) Business Communication - A Practice Oriented Approach. Wiley Education, New Delhi, India. (ISBN: 978-81-2655-479-9)

REFERENCE BOOKS:

1. Chaturvedi, P. D. & Chaturvedi, Mukesh. (2020) The Art and Science of Business Communication: Skills, Concepts, Cases and Applications. Pearson Education, New Delhi, India. (ISBN: 978-93-3258-738-0)

Note: Latest edition of the books to be referre

துவாரகதாஸ் கோவர்தன்தாஸ் வைணவக் கல்லூரி (தன்னாட்சி)
அரும்பாக்கம், சென்னை - 600 106.

தமிழ்த்துறை

பாடத்திட்டம் 2023 - 2024

(2020 - 2021 கல்வியாண்டு முதல்)

OUTCOME BASED EDUCATION

பட்டப்படிப்பு - முதலாம் ஆண்டு - இரண்டாம் பருவம் (Second Semester)

அடிப்படைத் தமிழ் (Basic Tamil)

பாடக் குறியீடு எண் : 23AT16205

CIA Marks : 50

Credits: 3

ESE Marks : 50

அடிப்படைத் தமிழ் - தாள் 2

பாட நோக்கம் (Course Objective)

1. மாணவர்கள் தமிழில் பிழையின்றிப் பேசவும் எழுதவும் கற்றுக் கொள்ளல்.
2. தமிழ்ச்சொற்களைக் கூட்டித் தொடர்களாக எழுதக் கற்றல்.
3. தமிழ் இலக்கிய அடிகளைக் கற்று உணர்ந்து சொல்லும் ஆற்றலை வளர்த்தல்.
4. கடிதங்களில் அலுவலகக் கடிதம், உறவுக் கடிதம் எழுதப் பயிற்சி அளித்தல்.
5. தமிழ் மொழியின் கலைச் சொற்களை அறியச் செய்தல்.

பாட வெளிப்பாடு (Course Outcome)

1. CO 1 இலக்கிய நூல்களின் எண்ணிக்கை, எண்களின் சிறப்புகள், தொழில் தொடர்பான பெயர்கள் ஆகியனவற்றை அறிந்து கொள்ளப்பட்டன. மாணவர்கள் தமிழில் பிழையின்றிப் பேசவும் எழுதவும் கற்றுக் கொண்டு வெளிப்படுத்தல்.
2. CO 2 சிறப்புப்பெயர்கள், வேர்ச்சொற்கள், எதிர்ப்பதங்கள், ஒரு பொருள் குறித்த பல சொற்கள் ஆகியனவற்றை அறிந்து கொள்ளப்பட்டன. தமிழ்ச்சொற்களைக் கூட்டித் தொடர்களாக எழுதக் கற்றுக் கொண்டு வெளிப்படுத்தல்.

3. **CO 3** பல பொருள் குறித்த ஒரு சொல், ஆத்திசூடி ஆகியனவற்றை அறிந்து கொள்ளப்பட்டன. தமிழ் இலக்கிய அடிகளைக் கற்று உணர்ந்து சொல்லும் ஆற்றலை வெளிப்படுத்தல்.
4. **CO 4** நறுந்தொகை, திருக்குறள், தமிழரின் பண்பாடு ஆகியனவற்றை அறிந்து கொள்ளப்பட்டன. தமிழ் இலக்கிய அடிகளைக் கற்று உணர்ந்து சொல்லும் ஆற்றலை வெளிப்படுத்தல்.
5. **CO 5** கடிதங்களில் அலுவலகக் கடிதம், உறவுக் கடிதம் எழுதப் பயிற்சி பெற்று எழுதிக்காட்டல். தமிழ் மொழியின் கலைச் சொற்கள் வெளிப்படுத்தப்பட்டது.

பகுதி அ

1. இலக்கிய நூல்களின் எண்ணிக்கை
2. எண்களின் சிறப்புகள்
3. தொழில் தொடர்பான பெயர்கள்
4. சிறப்புப்பெயர்கள்

பகுதி ஆ

1. வேர்ச்சொற்கள்
2. எதிர்ப்பதங்கள்
3. ஒரு பொருள் குறித்த பல சொற்கள்
4. பல பொருள் குறித்த ஒரு சொல்

பகுதி இ

1. ஆத்திசூடி – 1 முதல் 10 அடிகள் வரை
2. நறுந்தொகை – தேர்ந்தெடுக்கப்பெற்ற பத்து அடிகள்
3. திருக்குறள் – தேர்ந்தெடுக்கப்பெற்ற ஐந்து குறள்கள்
4. கடிதங்கள் – உறவு மடல், அலுவலக மடல்
5. தமிழரின் பண்பாடு – சுருக்கம்

Soft Skills II **Semester II**

No. of hours per week: 2

Course code:

Objectives:

- To develop interpersonal skills in order to maintain good relations at the workplace
- To help students enrich their personality
- To enable students develop leadership skills

Course Outcome:

On completion of the course the student will be able to:

- communicate effectively, acquire the skills to develop their personality and display leadership skills

Co 1 develop interpersonal skills to negotiate, persuade and convince in a confident and assertive manner

Co2 enrich their personalities with the right attitude and skills

Co3 develop effective leadership skills

Course Content

Unit 1

Inter-personal Skills

- Attitude
- Negotiation skills
- Social Conversation
- Values and ethics
- Socially appropriate behaviour

Unit 2

Personality Enrichment

- Positive attitude
- SWOT Analysis
- Self-confidence and motivation
- Time management
- Projecting a positive social image

Unit 3

Leadership Skills

- Planning and organizing
- Setting objectives and taking initiatives
- Persuading and negotiating
- Teamwork
- Maintaining morale and inspiring others



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SEMESTER III

Core Paper V - CORPORATE ACCOUNTING-I

Course Code : 2367309	Credits 4
L:P:T:S : 6:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objective:

1. To acquire conceptual knowledge and familiarize the corporate accounting procedures.
2. To understand and prepare company final accounts.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	Understand the procedure for IPO, Explain the accounting treatment for ESOP, Bonus issue and buyback of shares.
CO2	Define Debenture, identify methods of redemption of debentures, differentiate between cum interest and ex-interest quotations, explain accounting treatment for profits prior to incorporation.
CO3	Understand the meaning of redemption, purpose of issuing Redeemable Preference share. Apply the provisions of Companies Act 2013 for redemption of preference shares; explain the logic behind creation of CRR and Underwriting.
CO4	Prepare and present the financial statements of a company as per Schedule III of Cos. Act 2013; Compute Managerial remuneration, depreciation as per schedule II and Deferred tax, Compute and create provision from profits for CSR expenditure
CO5	Gain knowledge on Valuation of Intangibles [AS 26]

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	1	2	2	1	-	2	1
CO2	1	3	2	2	2	2	-
CO3	3	3	-	2	-	3	1
CO4	3	1	1	-	1	2	1
CO5	3	3	2	1	1	2	3

Criteria for mapping
3-Strong 2-Medium 1-Low



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S.No.	CONTENTS OF MODULE
1	UNIT – I Issue of Shares [IPO/ Lump sum payment] – Accounting for Bonus issue, Employee Stock Option Plan and Stock Purchase Scheme, Buy back of shares
2	UNIT – II Issue & Redemption of debentures -Sinking fund – Purchase and cancellation of own debentures – Cum-interest and Ex-interest quotations - Conversion of debentures. Profits prior to Incorporation.
3	UNIT – III Redemption of Preference Shares, Underwriting of Shares and Debentures
4	UNIT – IV Preparation of Company Final Accounts as per Schedule III Companies Act 2013– Computation of Managerial Remuneration, Depreciation as per Schedule II of Companies Act 2013, Computation of deferred tax, Computation and provisioning of profits for Corporate Social Responsibility, Disclosure requirements for CSR expenditure.
5	UNIT – V Valuation of Intangibles [AS 26] - Goodwill, Copyrights, Patents, Trademarks. Valuation of Shares, Securities and financial assets [As per the procedure laid by IBBI]

TEXT BOOKS:

1. Shukla, S. M. (2019) Practical Problems of Corporate Accounting. Sahitya Bhawan Publications, India. (ISBN: 978-93-5173-621-9)
2. Shukla, S. M., & Gupta, K. L. (2021) Corporate Accounting. Sahitya Bhawan Publications, India. (ISBN: 978-93-5173-889-3)
3. Hanif, M., & Mukherjee, A. (2020) Corporate Accounting. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-5260-556-9)
4. Zad, N. S. (2021) MCQs on Corporate & Management Accounting (Theory and Problem Based MCQs). Taxmann's Publication, India. (ISBN: 978-93-9058-566-3)
5. Jain, S. P., & Narang, K. L. (2015) Corporate Accounting. Kalyani Publishers, New Delhi, India. (ISBN: 978-93-2725-071-8)
6. Gupta R. L., & Radhaswamy M. (2018). Advanced Accountancy, Vol. I. 13th Ed. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-81-8054-699-0)
7. Shukla, M. C., Gupta, S. C., & Grewal T. S. (2017). Advanced Accounts. 19 Ed. S. Chand Publishing, New Delhi, India. (ISBN: 978-93-5253-314-5)
8. The Institute of Chartered Accountants of India. (2018). Intermediate (IPC) Course Study Material - Paper-1 Accounting. The Institute of Chartered Accountants of India (ICAI), New Delhi, India.



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9. Maheshwari, S. N., & Maheshwari, Suneel K., & Maheshwari, Sharad K. (2018). Corporate Accounting. 6th Ed. Vikas Publishing House, Chennai, Tamil Nadu, India. (ISBN: 978-93-5271-858-0)

REFERENCE BOOKS:

1. Tulsian P. C. & Tulsian Bharat (2020). Tulsian's Principles and Practice of Accounting with Quick Revision Book. 5th Ed. CA Examination Series, MCGrawHill Education, New Delhi, India. (ISBN: 978-93-8981-169-8)
2. Mukherjee, Soumya., & Mukherjee, Kr. Abhik. (2019) Corporate Accounting. Oxford University Press, India. (ISBN: 978-01-9012-405-2)
3. Radhika, P., & Raman, Anita. (2018) Advanced Corporate Accounting. McGraw-Hill Publication, New Delhi, India. (ISBN: 978-93-5316-493-5)
4. IBBI (2020) Guidelines on Use of Caveats, Limitations and Disclaimers by the Registered Valuers in Valuation Reports. Insolvency and Bankruptcy Board of India, India. (Retrieved from URL: <https://ibbi.gov.in/>)

Note: Latest edition of the books to be referred



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Core Paper VI – BUSINESS LAWS AND ETHICS

Course Code : 2367310	Credits : 4
L:P:T:S : 5:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objective:

1. To develop Corporate Correspondence skills
2. To acquire knowledge on drafting reports, business letters.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	To define Contract, State the provisions of Contract Act and describe essential elements of a contract.
CO2	To understand special contracts and law of agency
CO3	To get a good insight on Sale of Goods Act 1930
CO4	To gain knowledge on Competition Act, 2002
CO5	To impart the knowledge of ethics and Emotional Intelligence & its importance.

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	3	2	2	-	2	1
CO2	2	3	-	1	2	2	-
CO3	2	2	3	2	-	3	2
CO4	-	1	2	1	1	2	-
CO5	1	3	3	2	1	3	2

Criteria for mapping
3-Strong 2-Medium 1-Low



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S.No.	CONTENTS OF MODULE
1	UNIT-I Indian Contract Act 1872- Essential Elements of Contract – Offer – Acceptance – Consideration- Consent [Fraud, Misrepresentation & Mistake]- Capacity of parties, Performance of contract, Termination or Discharge of Contracts Classification of Contract – Express & Implied – Void & Voidable agreements – Executed & Executory Contracts – Unilateral & Bilateral agreements, Overview of E-Contracts, Quasi-Contracts, Contingent Contracts
2	UNIT-II Special Contracts: Indemnity and Guarantee; Bailment and Pledge. Laws of Agency- Essentials – creation of agency – Kinds of Agents – Agent Authority – Duties and Rights of Principal – Termination of Agency.
3	UNIT-III Sale of Goods Act 1930- Important Definitions [buyer, delivery, deliverable state, document of title to goods, fault, future goods, goods, insolvent, mercantile agent, price ,seller, specific goods] - Conditions and Warranties - Performance of Contract of Sale - Rights of an Unpaid Vendor - Auction Sale – Caveat Emptor.
4	UNIT-IV Competition Act, 2002 – Objectives – Important Definitions[acquisition, agreement, cartel, consumer, enterprise, article, goods, price, relevant market, relevant geographical market, relevant product market, service, trade] Prohibition of agreements, abuse of dominant position and regulation of combinations- Competition Commission of India - Composition, Duties and Powers of Commission – Penalties – Competition Advocacy
5	UNIT-V Ethics - Meaning, Importance, Nature and Relevance to Business- Values and Attitudes- Principles of Public Life[Selflessness, Integrity, Objectivity, Accountability, Openness, Honesty and Leadership], Ethics in Business and its relationship with Law, Ethics in Business dealings, Emotional Intelligence- Concept and importance.

TEXT BOOKS:

1. Sulphery, M. M., & Basheer, Az-har. (2018) Laws for Business. PHI Learning, India. (ISBN: 978-93-8747-267-9)
2. Sheth, Tejpal. (2017) Business Law. 3rd Ed. Pearson Education, India.(ISBN: 978-93-3258-615-4)
3. Kuchhal, M. C., & Kuchhal, Vivek. (2018) Business Law. 7th Ed. Vikas Publication, India. (ISBN: 978-93-5271-476-6)
4. Tulsian, P. C., & Tulsian, Bharat. (2020) Tulsian's Business Laws For CA Foundation Course (New Syllabus). 4th Ed. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-8981-167-4)
5. Arora, Sushma. (2021) Taxmann's Business Laws. 6th Ed. Taxmann's Publication, New Delhi, India. (ISBN: 978-93-9083-177-7)



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6. Kapoor, N. D., Abbi, Rajni., Bhushan, Bharat., Kappor, Rajiv., & Kapur, Vijay. (2019) Business Laws. Sultan Chand & Sons Publishers, New Delhi, India. (ISBN: 978-93-8917-410-6)
7. Jagota, Rajni. (2021) Business Laws. Scholar Tech Press, India
8. Gogna, P. P. S. (2018) Business Laws - CA Foundation. S Chand Publishers, New Delhi, India. (ISBN: 978-93-5283-356-6)
9. Varshney, G. K. (2019) Business Law. Sahitya Bhawan Publications, India.
10. N.D.Kapoor: Elements of Mercantile Law, Sultan Chand & Co., New Delhi.

REFERENCE BOOKS:

1. Aggarwal, Rashmi., & Kaur, Rajinder. (2020) Legal Aspects of Business. Pearson Education, India. (ISBN: 978-93-8955-200-3)
2. Kapoor, N. D., Abbi, Rajni., Bhushan, Bharat., Kapoor, Rajiv., & Kapur, Vijay. (2020) N. D. Kapoor's Elements of Mercantile Law. Sultan Chand & Sons Publishers, New Delhi, India. (ISBN: 978-93-89174-36-6)
3. Tulsian, P. C., & Tulsian, Bharat. (2017) Mercantile Laws for CA-CPT. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-3921-301-5)
4. Pillai, R. S. N., & Bhagavathi (2019) Business Law. 3rd Ed. S Chand & Co. Publishers, New Delhi, India.

Note: Latest edition of the books to be referred



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Core Paper VII – COMPUTERIZED ACCOUNTING

Course Code : 2367312	Credits : 4
L:P:T:S : 0:5:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objective:

1. To provide knowledge on Computerized accounting.
2. To acquire knowledge on GST Reports and Returns.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	To familiarize Interface and Company Management :and Introduction to Tally ERP9
CO2	To understand and practice all the default Vouchers
CO3	To gain knowledge in Purchase Order Processing
CO4	To learn activating Tally in GST
CO5	To get exposed to Interest Calculations (Auto Mode)

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	2	3	2	1	-	2	1
CO2	2	3	-	3	2	2	-
CO3	3	2	-	2	-	3	2
CO4	3	3	1	2	2	2	2
CO5	2	3	2	1	2	2	3

Criteria for mapping
3-Strong 2-Medium 1-Low



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S.No.	CONTENTS OF MODULE
1	<p>UNIT-I Interface and Company Management: Introduction to Tally ERP9 - Creating a Company - Altering and Deleting Company – Data Security: Security Control Setup - User Security Control, Multi Language, Export, Import, Backup and Restore: Export and Import Formats - Data Backup and Restore - Masters - Ledgers: Understanding Ledgers - Creating Ledgers - Creating Multiple Ledgers - Altering and Deleting Ledgers – Groups: Creating Groups - Altering and Deleting Groups - Bill wise Debtors and Creditors Ledgers: Configuring Bill wise Details</p>
2	<p>UNIT-II Default Vouchers: Payment Voucher - Receipt Voucher - Contra Voucher - Journal Voucher, Day Book: Day Book Reports - Altering and Deleting Transactions, Cheque Printing: CTS Cheque Printing System, Masters : Inventory: Understanding Inventory - Integrating Accounts and Inventory - Stock Group - Go down and Locations - Stock Category - Units of Measure - Stock Items - Manual Stock Valuation without Inventory.</p>
3	<p>UNIT-III Purchase Order Processing: Purchase Order Process - Purchase Order Voucher - Receipt Note (Inventory) - Rejection-Out Voucher, Sales Order Processing: Sales Order Process - Sales Order Voucher - Delivery Note (Inventory) - Rejection-IN Voucher , Debit and Credit Notes, Bank Reconciliation, Manufacturing Vouchers: Bills of Materials - Job Costing, Tax Deducted at Source (TDS): Understanding TDS - Creating TDS Masters - TDS Payment - Tax Reports and Tax Forms, Payroll Accounting: Understanding Payroll - Pay Heads and Categories - Employee Details and Salary Details - Attendance Entries - Salary Payment – Pay sheet and Pay Slips</p>
4	<p>UNIT-IV Goods and Services Tax (GST): Activating Tally in GST - Setting Up GST (Company Level, Ledger Level or Inventory Level) - GST Taxes & Invoices - SGST, CGST & IGST - Creating GST Masters in Tally, Purchase Voucher with GST: Updating GST Number for Suppliers -Intra-State Purchase Entry in GST (SGST + CGST) - Inter-State Purchase Entry in GST (IGST) - GST Purchase Entry for Unregistered Dealer in Tally - Reverse Charge Mechanism Entry for GST in Tally, Sales Voucher with GST: Updating GST Number for Suppliers - Intra-State Sales Entry in GST (SGST + CGST) - Inter-State Sales Entry in GST- (IGST) - Printing GST Sales Invoice from Tally ERP9 Software, GST Reports and Returns: GSTR 1 in Tally - GSTR 1 Return Filing</p>
5	<p>UNIT-V Interest Calculations (Auto Mode): Activating Interest Calculations, Point of Sales, Budgets and Controls: Budget Masters and Configurations - Budget Reporting and Analysis, Cost Centers and Cost Categories: Cost Centers - Profit Centers, Purchase and Sales Reporting: Analyzing Purchase and Sales Register - Analyzing Debit and Credit Note - Overdue Payables and Receivables - Outstanding Reports and Printing, Stock Analysis and Reports: Stock Registers - Stock Valuation -</p>



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Stock Transfer Report - Negative Stock Report - Record Physical Stock and Shortage - Stock Entry without Perpetual Inventory, Financial Reports: Trial Balance - Profit and Loss Account - Balance Sheet - Working Capital - Cash Flow and Fund Flow Statements, Printing Reports: Sales Invoice - Printing Payment and Receipt Vouchers - Printing Various Other Reports - Miscellaneous: Inserting Vouchers - Duplicating Entries - Split Company Data - Merge Tally Companies, Shortcut Keys.
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LIST OF PRACTICALS

1. Creation of company in Tally ERP.9 with security control setup.
2. Creation of single and multiple ledgers.
3. Creation of default vouchers- payment, receipt, contra, journal
4. Creation of inventory with Stock group and stock items
5. Creation of purchase order and sales order voucher
6. Printing the cheque, GST Sales Invoice, GST Purchase and various other reports.
7. Creation of payroll, pay heads, attendance and reports
8. Activation of Tally in GST, Purchase and Sales Voucher in GST with Intra state and Interstate entry
9. Activation of interest calculation budgets and controls.
10. Prepare a financial statement.



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Core Paper VIII – OBJECT ORIENTED PROGRAMMING WITH C++

Course Code : 2367313	Credits	4
L:P:T:S : 0:5:0:0	CIA Marks	: 50
Exam Hours : 03	ESE Marks	: 50

Learning Objective:

1. To gain knowledge on oops programming language- C++
2. To apply the Oops concepts in real life problems

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	To develop C++ programme to solve Using procedure- oriented approach
CO2	To develop C++ programme using classes and objects
CO3	To implement inheritance in C++ program.
CO4	To use polymorphism in C++ program.
CO5	To create C++ program to perform file operations

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	2	2	2	1	1	1	1
CO2	1	3	2	3	2	2	-
CO3	3	2	2	1	1	1	2
CO4	1	3	1	2	1	2	-
CO5	1	2	2	1	1	1	2

Criteria for mapping
3-Strong 2-Medium 1-Low



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S.No.	CONTENTS OF MODULE
1	UNIT-I Principles of object oriented programming, object-oriented programming paradigm. Applications of OOPs. OOPs concepts – OOPs Languages. Models:-Class Model- State Model and Interaction Model.
2	UNIT-II Introduction to C++ - Tokens, Keywords-Identifiers-Variables-Operators- Manipulators-Expressions-Control Structures.
3	UNIT-III Functions - Main Function - Function Prototyping - Inline Functions - Friend and Virtual Functions-Parameters Passing in Functions-Values Return by Functions, file concepts.
4	UNIT-IV Classes and Objects; Constructors and Destructors; and Operator Overloading and Type Conversions - Type of Constructors - Function overloading.
5	UNIT-V Inheritance: Single Inheritance - Multilevel Inheritance - Multiple Inheritance - Hierarchical Inheritance - Hybrid Inheritance. Virtual Functions and Polymorphism; Managing Console I/O operations.

RECOMMENDED BOOKS

1. R.S. Bichkar – Programming with C – University Press , Hyderabad
2. K.Sasi Kala Rani - Programming in C - Vijay Nicole Imprint Private Limited, Chennai

Reference Books:

1. E. Balagurusamy, Object Oriented Programming with C++, Tata McGraw-Hill Publishing Company Ltd, 6th edition 2013.
- H. Schildt. C++ the Complete reference. T M H.1998



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C++ PRACTICALS

1. Simple programs like Area of a circle and square and Temperature conversion, to revise C++ fundamentals
2. Constructor and constructor overloading
3. Friend function
4. Inline Function
5. Function and Function prototyping
6. Function overloading
7. Operator overloading
8. Inheritance, multiple inheritances
9. Virtual Functions
10. File program



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Allied Paper III - BUSINESS STATISTICS AND OPERATION RESEARCH

Course Code : 2367311	Credits : 5
L:P:T:S : 6 :0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objective:

1. To Facilitate Understanding Relevance and Need of Statistics in Current Scenario
2. To Customize the Importance of Business Statistics for the Commerce Students

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	To understand the basic concepts of commercial banking.
CO2	Identify the strength and direction of a linear relationship between two variables by using correlation and regression analysis Solve real time problems based on primary and secondary data.
CO3	To Acquire the knowledge on financial services and e-Banking.
CO4	To Identify and explain the mathematical background of LPP to develop operational research models from the verbal description to the real system.
CO5	To Identify the special features of the transportation balanced and unbalanced problems for minimization and maximization cases. To Distinguish between a transportation and an assignment problem

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	3	2	1	-	2	-
CO2	1	2	3	2	3	3	2
CO3	2	3	-	2	3	3	-
CO4	1	3	3	3	2	2	2
CO5	2	-	3	2	1	2	1

Criteria for mapping
3-Strong 2-Medium 1-Low



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S.NO	CONTENTS OF MODULE
1	Introduction Meaning and Definition of Statistics- Collection and Tabulation of Statistical Data Presentation of Statistical Data-Graphs and Diagrams Measures of Central Tendency and Measures of Variation Measures of Central Tendency- Arithmetic Mean, Median, Mode, Harmonic Mean and Geometric Mean. Measures of Variation- Standard Deviation -Mean Deviation- Quartile Deviation-Skeweness and Kurtosis- Lorenz Curve
2	Measures of Relationship Correlation – Meaning - Types – Karl Pearson’s co-efficient of Correlation – Rank Correlation – Concurrent Deviation - Regression analysis (Simple Problems).
3	Testing of Hypothesis Large Samples Test – test for specified mean, equality of means, test for specified proportion and equality of proportions – Small samples – t – test for specified mean, equality of means, paired t-test. Test for Equality of Variances – F Test, Chi-square test – Test of attributes, Test for Goodness of Fit – Analysis of Variances – One Way, Two Way Classification
4	Introduction to Operations Research (OR) Meaning & scope -characteristics – models in OR – Linear Programming Problem – formulation – graphical method - Simplex method (Simple Problems).
5	Transportation Problems Transportation model – Balanced and unbalanced transportation problem-minimization and maximization - basic feasible solution – formulation, Solving Transportation using North West Corner Rule, Least Cost Method – Vogel’s Approximation method – MODI Method - Assignment models- Balanced and Unbalanced – Maximization and Minimization – Hungarian Method.

Soft Skills III Semester III

No. of hours per week : 2

Course code:

Objectives:

- To familiarize students with basic social etiquette
- To help students participate in group discussions effectively
- To enable students develop the right skills to ace interviews

Course Outcome:

On completion of the course the student will be able to:

- display confidence, positive outlook and problem solving skills

Co 1 demonstrate an understanding of social etiquette

Co2 participate effectively in group discussions

Co3 perform well and ace interviews

Course Content

Unit 1

Etiquette

- Personal
- Social
- Business
- Etiquette for occasions
- Understanding cultural differences

Unit 2

Group Discussion Skills

- Principles of group discussion
- Purpose of group discussion
- Preparation
- Skills to be acquired — communication, leadership, problem-solving
- Effective participation

Unit 3

Interview Skills

- Writing a resume
- Types of interviews
- Self-grooming and body language
- Interview preparation techniques
- Frequently asked questions

Suggested Reading:

1. Developing Reading Skills – Françoise Grellet, Cambridge University Press, Cambridge 2007
2. Cambridge First Certificate: Listening and Speaking – Sue O’ Connell with Lousie Hashemi, Cambridge University Press, Cambridge 2000
3. Inspired to Write – Jean Withrow, Gay Brookers and Martha Cumings, Cambridge University Press, New York, 2004
4. How to Build a Better Vocabulary- Maxwell Nurnberg and Morris Rosenblum, Warner Books, New York 1989
5. Technical Communication : A Practical Approach, (Sixth edition) – William Sanborn Pfeifer and T.V.S.Padmaja, Pearson, New Delhi 2006
6. Personality Development – Elizabeth Hurlock, Tata McGraw Hill, New York 1976
7. The Etiquette Book :A Complete Gide to Modern Manners- Jodi R.R. Smith, Sterling Publications, New York 2011
8. Winning at Interviews (Second edition) – Edgar Thorpe and Showick Thorpe, Pearson, New Delhi 2009
9. 365 Steps to Self-Confidence – David Lawrence Preston, Jaico Publishers, Mumbai 2007
10. Operations Team Leadership – Graham R Little, Jaico Publishers, Mumbai 2006
11. Objective English for Competitive Examinations – Hari Mohan Prasad and Uma Rani Sinha, Tata McGraw Hill, 2010

SEMESTER - IV
ENVIRONMENTAL STUDIES
 For Undergraduate Courses of all Branches

UNIT I

The Multidisciplinary nature of environmental studies.

- Definition, Scope and Importance
- Need for public awareness.

UNIT II

Natural Resources

Renewable and non-renewable resources

Natural resources and associated problems

- a) **FOREST RESOURCES**: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people
- b) **WATER RESOURCES** : Use and over-utilization of surface and ground water, floods, drought, Conflicts over water, dams benefits and problems.
- c) **MINERAL RESOURCES** : Use and exploitation, environmental effects of extracting and using mineral resources, Case studies.
- d) **FOOD RESOURCES** : World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging salinity, case studies.
- e) **ENERGY RESOURCES** : Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources, case studies.
- f) **LAND RESOURCES** : Land as a resource. Land degradation, man induced landslides, soil erosion and desertification.

Role of an individual in conservation of natural resources
 Equitable use of resources for sustainable lifestyles.

UNIT III

Ecosystems

Concept of ecosystem

Structure and function of an ecosystem

Producers, consumers and decomposers

Energy flow in the ecosystem

Ecological succession

Food chains, food webs and ecological pyramids

Introduction, types characteristic features, structure and function of the following ecosystems:

Forest ecosystem Grassland ecosystem Desert ecosystem

Aquatic ecosystems (Ponds, Streams, Lakes, Rivers, Oceans, Estuaries)

UNIT IV

Biodiversity and its conservation

Introduction : Definition: genetic, species and ecosystem diversity

Unit- Botany

Biogeographical classification of India
 Value of biodiversity: Consumptive use, productive use, social, ethical, aesthetic and option values
 Biodiversity at global, national and local levels
 India as a mega-diversity nation
 Hotspots of biodiversity
 Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts.
 Endangered and endemic species of India
 Conservation of biodiversity: In situ and Ex situ conservation of biodiversity.

Unit V**Environmental Pollution**

Definition Causes, effects and control measures of:

- Air pollution
- Water Pollution
- Soil pollution
- Marine pollution
- Noise pollution
- Thermal pollution
- Nuclear hazards

Solid waste management: causes, effects and control measures of urban and industrial wastes.
 Role of an individual in prevention of pollution.

Pollution case studies

Disaster management: floods, earthquakes, cyclones and landslides.

UNIT VI**Social Issues and the Environment**

From unsustainable to sustainable development
 Urban problems related to energy

Water conservation, rain water harvesting, watershed management
 Resettlement and rehabilitation of people; its problems and concerns, Case studies.

Environmental crises, Issues and possible solutions
 Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and
 holocaust. Case studies.

Wasteland reclamation.
 Consumerism and waste products

Environment protection Act

Air (Prevention and control of pollution) Act

Water (Prevention and control of pollution) Act

Wildlife protection Act

Forest Conservation Act

Issues involved in enforcement of environmental legislation

Public awareness

UNIT VII**Human Population and the Environment**

Population growth, variation among nations

EVS-Botany

Population explosion -- Family Welfare programme
 Environment and human health
 Human Rights
 Value Education
 HIV/ AIDS
 Women and Child welfare
 Role of information Technology in Environment and human health
 Case studies

UNIT VIII**Field work**

Visit to a local area to document environmental assets - river / forest/ grassland / hill / mountain
 Visit to a local polluted site – Urban/Rural/ Industrial/ Agricultural
 Study of common plants, insects, birds
 Study of simple ecosystems – pond, river, hill slopes, etc.

Classes should be conducted throughout the year

Examination will be conducted at the end of VIII semester.

Theory - 60 marks

Project - 40 marks.

Theory - Question Paper as per our college pattern

Max marks 100 marks

NOTE :

Bilingual pattern of (English and Tamil) question paper should be given to EVS.



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SEMESTER IV

Core Paper IX - CORPORATE ACCOUNTING -II

Course Code : 2367414	Credits	4
L:P:T:S : 5:0:0:0	CIA Marks	: 50
Exam Hours : 03	ESE Marks	: 50

Learning Objective:

1. To Provide the Knowledge of accounting procedure for corporate restructuring
2. To Apply the accounting transactions in corporate sector.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	To Identify International Financial Reporting Standards [IFRS] and to understand and apply the provisions as per AS 17 for Segment reporting.
CO2	To Understand the Alteration of Share Capital Computation as per provisions.
CO3	To familiarize the Holding Company Accounts AS 21.
CO4	To explore on Accounting for Banking Companies.
CO5	To gain knowledge on Insolvency and Bankruptcy Code.

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	3	2	1	1	2	2
CO2	3	3	2	-	2	1	2
CO3	3	2	3	2	-	3	-
CO4	2	3	1	3	2	2	1
CO5	1	3	2	1	1	2	-

Criteria for mapping
3-Strong 2-Medium 1-Low



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S.No.	CONTENTS OF MODULE
1	UNIT – I International Financial Reporting Standards [IFRS] – Meaning and Importance – Objectives, Applicability of IFRS in India. Financial Statements – Meaning, Objectives, Qualitative characteristics [Understanding, Relevance, Comparability, Reliability, true and fair view] of financial reporting information – Benefits of Financial reporting- Overview of Business Responsibility and Sustainability Reporting Introduction to AS 17- Segment Reporting- Simple problems.
2	UNIT – II Alteration of Share Capital [Consolidation, Sub-division, conversion of shares into stock and vice versa], Accounting treatment for Internal Reconstruction and Reduction of Capital. Preparation of revised and reduced Balance sheet.
3	UNIT – III Holding Company Accounts AS 21 – Capital profits and Revenue profits – Cost of control– Non controlling interest – Mutual Owings – Unrealized profit on stock – Revaluation of assets and Liabilities - Bonus issue out of pre-acquisition profits & Post acquisition profits, issue of dividend out of pre-acquisition profits & Post acquisition profits - Preparation of Consolidated Balance sheets.
4	UNIT – IV Accounting for Banking Companies – RBI’s Prudential Accounting Norms - Classification of Assets and provisioning [Basel III Norms] – Accounting for Rebate on Bills discounted – Preparation of Profit and Loss Account and Balance Sheet [as per 3 rd Schedule of the Banking Regulation Act, 1949].
5	UNIT – V Basics of Insolvency and Bankruptcy Code- Corporate insolvency resolution process [CIRP], Liquidation – Liquidator’s final statement of receipts and payments.

TEXT BOOKS:

1. Shukla, S. M. (2019) Practical Problems of Corporate Accounting. Sahitya Bhawan Publications, India. (ISBN: 978-93-5173-621-9)
2. Shukla, S. M., & Gupta, K. L. (2021) Corporate Accounting. Sahitya Bhawan Publications, India. (ISBN: 978-93-5173-889-3)
3. Hanif, M., & Mukherjee, A. (2020) Corporate Accounting. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-5260-556-9)
4. Zad, N. S. (2021) MCQs on Corporate & Management Accounting (Theory and Problem Based MCQs). Taxmann's Publication, India. (ISBN: 978-93-9058-566-3)
5. Jain, S. P., & Narang, K. L. (2015) Corporate Accounting. Kalyani Publishers, New Delhi, India. (ISBN: 978-93-2725-071-8)



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6. Gupta R. L., & Radhaswamy M. (2018). Advanced Accountancy, Vol. I. 13th Ed. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-81-8054-699-0)
7. Shukla, M. C., Gupta, S. C., & Grewal T. S. (2017). Advanced Accounts. 19 Ed. S. Chand Publishing, New Delhi, India. (ISBN: 978-93-5253-314-5)
8. The Institute of Chartered Accountants of India. (2018). Intermediate (IPC) Course Study Material - Paper-1 Accounting. The Institute of Chartered Accountants of India (ICAI), New Delhi, India.
9. Maheshwari, S. N., & Maheshwari, Suneel K., & Maheshwari, Sharad K. (2018). Corporate Accounting. 6th Ed. Vikas Publishing House, Chennai, Tamil Nadu, India. (ISBN: 978-93-5271-858-0)

REFERENCE BOOKS:

1. Tulsian P. C. & Tulsian Bharat (2020). Tulsian's Principles and Practice of Accounting with Quick Revision Book. 5th Ed. CA Examination Series, MCGrawHill Education, New Delhi, India. (ISBN: 978-93-8981-169-8)
2. Mukherjee, Soumya., & Mukherjee, Kr. Abhik. (2019) Corporate Accounting. Oxford University Press, India. (ISBN: 978-01-9012-405-2)
3. Radhika, P., & Raman, Anita. (2018) Advanced Corporate Accounting. McGraw-Hill Publication, New Delhi, India. (ISBN: 978-93-5316-493-5)
4. IBBI (2020) Guidelines on Use of Caveats, Limitations and Disclaimers by the Registered Valuers in Valuation Reports. Insolvency and Bankruptcy Board of India, India. (Retrieved from URL: <https://ibbi.gov.in/>)

Note: Latest edition of the books to be referred



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Core Paper X – PRINCIPLES OF MANAGEMENT

Course Code : 2367415	Credits 4
L:P:T:S : 5:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objective:

1. To enhance the knowledge on management concepts
2. To impart the importance of management in business / corporate life.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	To understand Management concept , and development of Scientific Management.
CO2	To get conceptual idea on Planning and Management by Objectives.
CO3	To Understand and learn about Organization; Analyze causes of Line & Staff conflict and suggest measures to resolve it.
CO4	To gain knowledge on authority and delegation of powers.
CO5	To acquire knowledge on motivation and leadership concepts.

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	3	2	1	2	2	-
CO2	2	3	2	2	2	2	2
CO3	2	2	2	1	-	2	2
CO4	1	3	1	3	1	2	-
CO5	2	3	2	1	1	2	2

Criteria for mapping
3-Strong 2-Medium 1-Low



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S.No.	CONTENTS OF MODULE
1	<p>UNIT- I Management: Definition – Nature & Scope – Role, Skills and Functions of a Manager – Levels of management- Distinction between management & administration - Management as an Art, Science or Profession Development of Scientific Management, Contribution to management - Henry Fayol, Elton Mayo and Peter F. Drucker, Management in Indian literature [Arthashastram, Mahabharatham, Thirukkural]</p>
2	<p>UNIT- II Planning: Definition, Nature & Characteristics – Types of plans – Objectives, Policies, Procedures, Rules, Strategies, Projects, Programmes, Budgets & Methods - Process of Planning – Merits & Demerits - Steps for effective planning Management by Objectives- Definition, Features, Process, Merits & Demerits, Measures to make MBO effective, Management by exception [MBE] Decision-making: Definition - Process and Significance – Types, Factors, Problems/Constraints in decision making, Guidelines to make decisions effective</p>
3	<p>UNIT- III Organisation: Definition- Features, Steps in organizing, Principles of organization, Types of Organizations – Formal & Informal Organization- Line, Line & Staff, Functional, Project, Matrix, Virtual, Network, Committee- Purpose, Types, Merits & Demerits, Measures to make it effective Line & Staff conflict- Arguments for & against Line & Staff - Measures to resolve conflicts Organization Structure – Factors influencing organization structure Span of Control – Factors influencing Span of management Departmentation - Meaning- Factors - Bases of departmentation – Advantages & Disadvantages of different types of departmentation</p>
4	<p>UNIT- IV Authority – Sources of authority – Responsibility - Accountability, Power - Influence Delegation – Definition – Elements – Types – Need – Principles - Barriers – Measures to make delegation effective Centralisation - Decentralization-Merits & Demerits - Factors determining decentralization of authority - Distinction between delegation & decentralization Direction– Definition, Nature, Purpose – Elements - Principles</p>
5	<p>UNIT- V Leadership - Functions of Leader - Qualities for a Leader - Theories and Styles of Leadership. Motivation – Meaning, Features, Importance, Types and Theories [Maslow and Dogass McGregor] Co-ordination – Need, Types, Techniques and Requisites for Co-ordination Controlling – Definition, Importance, Objectives, Control Process- Requirements for an effective control system- Techniques of control</p>



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TEXT BOOKS:

1. Gupta C. B. (2018). Business Management. 15th Ed. Sultan Chand & Sons, New Delhi. (ISBN: 978-93-5161-131-8)
2. Prasad L. M. (2019). Principles and Practice of Management. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-93-5161-050-2)
3. Tripathi, P. C., & Reddy P. N. (2017). Principles of Management. 6th Ed. McGraw Hill Education, New Delhi, India. (ISBN: 978-93-5260-535-4)
4. Jayasankar, J. (2015). Principles of Management. Margham Publication, Chennai, Tamil Nadu.
5. Koontz, Harold., & Weihrich, Heinz. (2020) Essentials of Management An International Perspective, 7th Ed. Tata McGraw-Hill Publishing, New Delhi, India (ISBN: 978-00-7062-030-8)

REFERENCE BOOKS:

1. Sharma. R. K., Gupta, Shashi. K., & Sharma, Rahul. (2019). Principles of Management. Kalyani Publishers, New Delhi, India. (ISBN: 978-93-5359-796-2)
2. Morden, Tony. (2021). Principles of Management. 2nd Ed. Routledge Taylor & Francis Group. UK. (ISBN: 978-10-3202-250-5)
3. Pagare Dinkar. (2018). Principles of Management. 6th Ed. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-93-5161-120-5)

Note: Latest edition of the books to be referred



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Core Paper XI – GOODS AND SERVICE TAX AND CUSTOMS LAW

Course Code : 2367416	Credits 4
L:P:T:S : 5:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objective:

1. To develop Corporate Correspondence skills
2. To acquire knowledge on drafting reports, business letters.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	To Identify the Concept of Goods & Service Tax. Identify the need of GST in India
CO2	To understand the Input Tax Credit under GST.
CO3	To acquire knowledge on Returns – GSTR 1- Furnishing details of outward supplies – GSTR2A & 2B, GSTR 3B, GSTR9, GSTR 9C.
CO4	To learn the procedure for Assessment of Customs duty
CO5	To gain knowledge on Customs Procedures, Import and Export Procedures, Baggage Rules & Exemptions

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	1	3	2	2	-	2	-
CO2	2	2	2	2	2	3	-
CO3	1	2	3	3	-	2	3
CO4	2	3	1	1	1	2	-
CO5	3	1	2	1	2	2	1

Criteria for mapping
3-Strong 2-Medium 1-Low



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S. No.	CONTENTS OF MODULE
1	UNIT-I Genesis of GST in India – Concept of GST – Need for GST in India – Framework of GST as introduced in India – Benefits of GST- GST Council – Composition and Powers – GSTN – Role of GSTN in Front End and Back End Interface. Concept of Supply (Section 7 of CGST Act) – Composite and Mixed Supplies (Section 8 of CGST Act) – Interstate Supply (Section 7 of IGST Act) – Intra State Supply (Section 8 of the IGST Act).
2	UNIT-II Place of supply, Time of Supply (Section 12 & 13 of CGST Act) – Value of Supply (Section 15 of CGST Act), Important Terminologies – Harmonized System of Nomenclature [HSN], Services Accounting Code [SAC] Overview of Taxability of E-Commerce Operators and OIDAR Services, Reverse charge mechanism, E-invoicing and E-way Bill [Problems relating to Time of Supply, Place of Supply and Value of Supply]
3	UNIT-III Input Tax Credit [ITC] – Eligibility and conditions – Registration [Normal and Composition] – Persons liable for registration – Procedure for registration- Amendment of registration- Cancellation of registration - Tax invoice, Credit and Debit Notes, Accounts and Records – Payment of Tax, interest, penalty – Electronic cash ledger- Electronic credit ledger – Electronic Liability Register – Furnishing of returns - Returns – GSTR 1- Furnishing details of outward supplies – GSTR2A & 2B, GSTR 3B, GSTR9, GSTR 9C. [Problems relating to Computation of Input Tax Credit]
4	UNIT-IV Basic Concepts- Important Definitions, Territorial Waters, High Seas,- Levy and Collection of Customs duty - Types of Custom Duties, Valuation of goods , Procedure for Assessment of Customs duty
5	UNIT-V Customs Procedures, Import and Export Procedures, Baggage Rules & Exemptions

TEXT BOOKS

1. Gupta, Vineet., & Gupta, N. K. (2019) Bharat's Fundamentals of Goods & Services Tax. Bharat Law House Publisher, New Delhi, India. (ISBN: 978-93-5139-668-0)
2. Kaparti, Amarendar. (2021) Indirect Tax Laws. Bharat Law House Publishers, New Delhi, India. (ISBN: 978-93-86921-16-1)
3. Gupta, Vineet., & Gupta, N. K. (2020) Goods and Service Tax with Customs Law - Knowledge Testers - Theory and Practical. Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-190-5)
4. Saha, R. G., & Devi, Usha. (2020) GST and Customs Duty, Himalaya Publishing House, India. (ISBN: 978-93-5367-979-8)



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5. Swain, Anil Kumar., & Agrawal, Gopa Prasad. (2018) GST Concepts and Applications. Himalaya Publishing House, India. (ISBN: 978-93-5273-883-0)
6. Mehrotra, H. C., & Agarwal, V. P. (2020) Goods and Service Tax (G.S.T.). 4th Ed. Shitya Bhawan Publication, Agra, India.
7. Bansal, K. M. (2021) Taxmann's GST & Customs Law. 5th Ed. Taxmann's Publication, New Delhi, India. (ISBN: 978-93-9058-537-3)
8. N.K. Gupta & Sunnania Batia: Goods & Services Tax – Indian Journey, Barat's Publication
9. V. S. Datey: Goods & Services Tax, Taxmann's Publication, New Delhi, India.

REFERENCE BOOKS:

1. Haldia, Arpit., & Salim, Mohd. (2020) Taxmann's GST Law & Practice – A Compendium of CGST/IGST Acts along with a Gist of Relevant Rules/Circulars/Notifications & Case Laws. Taxmann's Publication, New Delhi, India. (ISBN: 978-81-9493-978-8)
2. Singhanian, K Vinod. (2021) Taxmann's Students' Guide to GST & Customs Law. 6th Ed. Taxmann's Publication, New Delhi, India. (ISBN: 978-93-9058-550-2)
3. ICAI (2020). ICAEW - Paper-5: Indirect Tax Laws - Study Material. The Institute of Chartered Accountants of India Publication, New Delhi, India.

Note: Latest edition of the books to be referred.



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Core Paper XII – JAVA PROGRAMMING

Course Code : 2367418	Credits 4
L:P:T:S : 0:5:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objective:

1. To acquire knowledge basics of JAVA programming.
2. To apply and develop the real time applications using java programming.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	To learn to use the syntax and semantic of Java programming language and basic concepts of OOPs
CO2	To Develop reusable programmes using the concept of inheritance, polymorphism interfaces and packages.
CO3	To understand streams and efficient user interface design techniques.
CO4	To apply the concept of multithreading and exception handling to develop efficient and error free codes.
CO5	To design even driven GUI and web related applications.

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	2	3	2	1	-	2	2
CO2	1	3	2	2	2	3	-
CO3	2	3	1	-	-	2	-
CO4	1	3	1	1	1	3	2
CO5	2	3	2	2	1	2	3

Criteria for mapping
3-Strong 2-Medium 1-Low



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S. No.	CONTENTS OF MODULE
1	UNIT-I Introduction to Java-Features of Java-Basic Concepts of Object Oriented Programming-Java Tokens-Java Statements-Constants-Variables-Data Types- Type Casting-Operators-Expressions- Control Statements: Branching and Looping Statements.
2	UNIT-II Classes, Objects and Methods-Constructors-Methods Overloading-Inheritance-Overriding Methods-Finalizer and Abstract Methods-Visibility Control –Arrays, Strings and Vectors-String Buffer Class
3	UNIT-III Interfaces-Packages-Creating Packages-Accessing a Package-Multithreaded Programming- Creating Threads- Stopping and Blocking a Thread-Life Cycle of a Thread-Using Thread Methods-Thread Priority
4	UNIT-IV Managing Errors and Exceptions-Syntax of Exception Handling Code-Using Finally Statement- Throwing Our Own Exceptions-Applet Programming-Applet Life Cycle-Graphics Programming
5	UNIT-V Managing Input /Output Files: Concept of Streams-Stream Classes-Byte Stream Classes- Character Stream Classes – Using Streams-Using the File Class-Creation of Files-Random Access Files-Other Stream Classes

RECOMMENDED BOOKS

Sagayaraj , Denis, Karthik, Gajalakshmi – JAVA Programming - University Press , Hyderabad

Reference Books

1. E. Balagurusamy,2004, Programming with JAVA, 2nd Edition,Tata McGraw-Hill Publishing Co.Ltd
2. Muthu C, Programming with Java, Vijay Nicole Imprints, Chennai
3. Cay S. Horstmann, Gray Cornell. Core java 2 Volume I. Fundamentals, 5th Edn. PHI, 2000.
4. P. Naughton and H. Schildt. Java2 (The Complete Reference). Third Edition, TMH 1999.
5. K. Arnold and J. Gosling. The Java Programming Language. Second Edition, Addison Wesley, 1996.



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JAVA PROGRAMMING PRACTICALS

1. Substring removal from a string. Using String Buffer Class.
2. Determining the simple interest using Stream Class
3. Determining the order of numbers generated randomly using Random class.
4. Write a Java program to determine the gross salary of an employee given the basic salary and allowances.
5. Write a Java program to calculate the tax amount based on the income and tax brackets.
6. Write a Java program to calculate the average marks of students in a class, given their individual marks in different subjects.
7. Implementing Thread based application and Exception Handling.
8. Write a Java program to calculate the depreciation value of an asset based on its initial value, salvage value, and useful life.
9. Working with Frames and Various controls.
10. Working with Applet- form designing
11. Text files (copy, display, counting characters, words and lines).
12. Data file creating and processing for electricity billing.



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Allied Paper IV - BANKING & FINANCIAL SERVICES

Course Code : 2367417	Credits : 5
L:P:T:S : 6 :0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objectives:

1. To understand the concepts of banking.
2. To Familiarize the concepts of financial services.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	To understand the basic concepts of commercial banking.
CO2	To gain the insight of Negotiable Instrument Act
CO3	To Acquire the knowledge on financial services and e-Banking.
CO4	To learn about factoring and leasing.
CO5	To explore on the concept Merchant banking and Mutual funds.

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	3	2	1	-	2	-
CO2	1	2	3	2	3	3	2
CO3	2	3	-	2	3	3	-
CO4	1	3	3	3	2	2	2
CO5	2	-	3	2	1	2	1

Criteria for mapping
3-Strong 2-Medium 1-Low



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S.NO	CONTENTS OF MODULE
1	<p>Commercial banking – definition – classification of banking system– universal banking – functions – Role of commercial banks in economic development – central banking – definition – need – principles – central banking Vs commercial banking – functions and role – RBI- objectives – legal frame work.</p> <p>Opening bank accounts – type of bank accounts – KYC Norms - FDR- Pay-in-slip book, Withdrawal forms – special type of customers – bank lending sources and factors of lending – Application procedure – Assessment and evaluation of customer profile and credit worthiness of the applicant for loan – Credit Information Bureau [CIB] - CIBIL Records and Reference.</p>
2	<p>Negotiable instruments – meaning – definition – types – distinction between Cheque, promissory note and bills of exchange - CTS Cheques – meaning – advantages.</p> <p>Endorsement – meaning – types - Crossing – definition – need – types – dishonoring of a cheque – payment in a crossed cheque – material alteration – statutory protection.</p>
3	<p>Introduction to Financial Services - An Overview – functions – financial services market – credit cards - features, benefits and drawbacks – Credit card frauds – Debit Cards: Concept and mechanism.</p> <p>E-banking – Internet banking – Internet banking Vs. traditional banking – Mobile banking – ATM- CDM - Electronic Funds Transfer (NEFT - RTGS – IMPS- SWIFT) – Security and safeguards in E-Banking- Indian Financial Network (INFINET) – IFSC - MICR – MMID-Digital wallet- National Payments Corporation of India (NPCI).</p>
4	<p>Factoring - definition – mechanism – characteristics – types – advantages and disadvantages – players in factoring services – functions of a factor – factoring costs – factoring Vs bills discounting – cost – benefit analysis of factoring – Forfeiting (An Overview)</p> <p>Leasing - Concept – characteristics – types – financial lease Vs Operating lease – tests for financial lease - leasing process – services of a lessor – advantages – limitations – Sale and Lease back – concepts – tax implications.</p>
5	<p>Merchant banking - definition – functions – code of conduct – regulatory framework.</p> <p>Mutual funds - definition – products and schemes (Types of Mutual Funds) – Advantages of MF's- working mechanism of mutual funds –regulatory structure</p>



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of mutual funds in India - Asset Management Company (AMC) – SEBI requirements on AMC – functions of AMC — Association of Mutual Funds of India (AMFI).
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TEXT BOOKS:

1. Banking and Financial Systems– B. Santhanam (Margham Publishers)
2. Financial Services –B. Santhanam

REFERENCE BOOKS:

1. Banking Law Theory and Practice– Sundaram and Varshney –Sultan Chand
2. Banking Law Theory and Practice– S.N.Maheswari– Kalyani Publications
3. Khan, M.Y. Indian Financial System – Theory and Practice. Vikas Publishing House
4. Kothari, Vinod: Lease financing & Hire Purchase including consumer credit, Wadhwa and company

Note: Latest edition of the books to be referred.

Semester IV
Soft Skills IV

Soft Skills Elective 1

Business Writing

No. of hours : 2

Credits:

Course Objective:

- With a special focus on writing, the course is aimed at developing skills in business communication
- To introduce the students to a wide range of writing involved in everyday business communication
- To teach the students the nuances of business writing and to hone their skills in the same

Course Outcome:

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

CO 1 understand the basics of business writing

CO2 convey ideas coherently through writing

CO3 gain an in-depth knowledge in business communication

Course Content

Unit 1

Language in Use

- Formal and informal
- Sentence construction
- Idioms and phrases
- Avoiding ambiguity
- Variations in English

Unit 2

Agenda & Minutes

- Purpose of agenda and minutes
- Formatting agenda and minutes
- Preparing an agenda
- Note making
- Writing the minutes

Unit 3

Report Writing

- Nuances of report writing
- Paragraph writing
- Drafting a project proposal
- Preparing a report
- Writing an internship report

Recommended Reading

1. Samson, T. (2009). Business English. New Delhi: Tata McGraw Hill
2. Olson, Judith, F. Writing Skills: Success in 20 Minutes a Day. New Delhi: Goodwill Publishing
3. Wright, Chrissie. Ed. (2006). Handbook of Practical Communication Skills. Mumbai: Jaico Publishing
4. Adair, John.(1997). Effective Communication. London: Pan Books
5. Dobson, Ann. (2003). Write Business Letters. Mumbai: Jaico Publishing
6. Field, Marion.(2013).Improve Your Written English. Mumbai: Jaico Publishing

SEMESTER - IV
ENVIRONMENTAL STUDIES
For Undergraduate Courses of all Branches

UNIT I

The Multidisciplinary nature of environmental studies.

- Definition, Scope and Importance
- Need for public awareness.

UNIT II

Natural Resources

Renewable and non-renewable resources

Natural resources and associated problems

- a) **FOREST RESOURCES**: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people
- b) **WATER RESOURCES** : Use and over-utilization of surface and ground water, floods, drought, Conflicts over water, dams benefits and problems.
- c) **MINERAL RESOURCES** : Use and exploitation, environmental effects of extracting and using mineral resources, Case studies.
- d) **FOOD RESOURCES** : World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging salinity, case studies.
- e) **ENERGY RESOURCES** : Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources, case studies.
- f) **LAND RESOURCES** : Land as a resource. Land degradation, man induced landslides, soil erosion and desertification.

Role of an individual in conservation of natural resources
Equitable use of resources for sustainable lifestyles.

UNIT III

Ecosystems

Concept of ecosystem

Structure and function of an ecosystem

Producers, consumers and decomposers

Energy flow in the ecosystem

Ecological succession

Food chains, food webs and ecological pyramids

Introduction, types characteristic features, structure and function of the following ecosystems:

Forest ecosystem Grassland ecosystem Desert ecosystem

Aquatic ecosystems (Ponds, Streams, Lakes, Rivers, Oceans, Estuaries)

UNIT IV

Biodiversity and its conservation

Introduction : Definition: genetic, species and ecosystem diversity

Unit- Botany

Biogeographical classification of India
 Value of biodiversity: Consumptive use, productive use, social, ethical, aesthetic and option values
 Biodiversity at global, national and local levels
 India as a mega-diversity nation
 Hotspots of biodiversity
 Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts.
 Endangered and endemic species of India
 Conservation of biodiversity: In situ and Ex situ conservation of biodiversity.

Unit V**Environmental Pollution**

Definition Causes, effects and control measures of:

- Air pollution
- Water Pollution
- Soil pollution
- Marine pollution
- Noise pollution
- Thermal pollution
- Nuclear hazards

Solid waste management: causes, effects and control measures of urban and industrial wastes.
 Role of an individual in prevention of pollution.

Pollution case studies

Disaster management: floods, earthquakes, cyclones and landslides.

UNIT VI**Social Issues and the Environment**

From unsustainable to sustainable development
 Urban problems related to energy

Water conservation, rain water harvesting, watershed management
 Resettlement and rehabilitation of people; its problems and concerns, Case studies.

Environmental crises, Issues and possible solutions
 Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and
 holocaust. Case studies.

Wasteland reclamation.

Consumerism and waste products
 Environment protection Act

Air (Prevention and control of pollution) Act

Water (Prevention and control of pollution) Act

Wildlife protection Act

Forest Conservation Act

Issues involved in enforcement of environmental legislation

Public awareness

UNIT VII**Human Population and the Environment**

Population growth, variation among nations

EVS-Botany

Population explosion -- Family Welfare programme
 Environment and human health
 Human Rights
 Value Education
 HIV/ AIDS
 Women and Child welfare
 Role of information Technology in Environment and human health
 Case studies

UNIT VIII**Field work**

Visit to a local area to document environmental assets - river / forest/ grassland / hill
 mountain
 Visit to a local polluted site – Urban/Rural/ Industrial/ Agricultural
 Study of common plants, insects, birds
 Study of simple ecosystems – pond, river, hill slopes, etc.

Classes should be conducted throughout the year

Examination will be conducted at the end of VIth semester.

Theory - 60 marks

Project - 40 marks.

Theory Question Paper as per our college pattern

Max marks 100 marks

NOTE :

Bilingual pattern of (English and Tamil) question paper should be given to EVS.



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SEMESTER V
Core Paper XIII – MANAGEMENT ACCOUNTING

Course Code : 2367519	Credits 4
L:P:T:S : 5:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objective:

1. To familiarize the management accounting concepts.
2. To learn to make management decision in real time ease.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	To understand the management accounting concepts and learn to analyze and interpret Financial Statements.
CO2	To compute ratio analysis.
CO3	To prepare Cash Flow Statement (As per AS 3).
CO4	To acquire knowledge in Budget and budgetary control.
CO5	To learn Marginal Costing and apply Marginal Costing in Decision Making.

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	2	3	2	2	-	2	2
CO2	1	2	2	1	2	2	-
CO3	2	3	1	-	2	2	2
CO4	1	3	1	1	1	2	-
CO5	1	2	2	-	1	2	2

Criteria for mapping
3-Strong 2-Medium 1-Low



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S.No.	CONTENTS OF MODULE
1	<p>UNIT-I Management Accounting – Meaning, Objectives, Functions, Significance and Limitations – Relationship between Management Accounting, Cost Accounting & Financial Accounting. Analysis and interpretation of Financial Statements- nature, objectives, and tools – methods - Comparative Statements, Common Size Statement and Trend Analysis.</p>
2	<p>UNIT-II Ratio analysis - interpretation, benefits and limitations. Classification of ratios – based on purpose, user, financial statements Computation of ratios including preparation of Income Statement and Balance sheet liquidity/ Solvency, [Current ratio, Quick ratio, Absolute liquidity ratio, Fixed Assets ratio, Debt- Equity Ratio, Proprietary ratio, Capital Gearing ratio] Profitability – Return on Capital Employed [ROCE]- Return on shareholder’s funds, Return on Equity Shareholder’s funds, Return on Total Assets, Gross Profit Ratio, Net Profit Ratio, Operating Ratio, Operating Profit Ratio, Earnings per Share [EPS], Price – Earnings Ratio [P/E Ratio], Pay-out ratio, Retained earning ratio, Dividend yield ratio, Interest Service coverage ratio, Debt service coverage ratio Turnover – Stock turnover, Debtors turnover, Creditors turnover, Fixed Assets turnover, Working capital turnover.</p>
3	<p>UNIT-III Cash Flow Statement (As per AS 3) – Objectives and Importance – Calculation of Cash from Operations – Preparation of Cash flow statement [Operating, Investing and Financing activity] under Indirect method.</p>
4	<p>UNIT-IV Budget and budgetary control- meaning, objectives, merits - Types of budgets- Preparation of Functional budgets [Material Procurement, Raw Materials Purchase Budget, Production, Production Cost Budget Sales, Overheads (Manufacturing OH, Sales OH), Cash], Fixed and flexible budgets- Introduction to Zero based budgeting [ZBB] Standard Costing – Meaning, Importance, Standard Costing Vs. Budgetary control, Advantages of Standard Costing – Computation of Material [Total, Price and Usage] and Labour [Total, Rate and Efficiency] Variances ONLY</p>
5	<p>UNIT-V Marginal Costing – Definition- Techniques- Cost Volume Profit Analysis - Break-Even Analysis - Break Even Chart - Differences between Absorption Costing and Marginal Costing- Determination of Cost and profit under Absorption Costing and Marginal Costing. Applications of Marginal Costing in Decision Making – Pricing Decision, Make or Buy, Accept or Reject Order, Key Factor analysis, Shutdown or continue, Sales mix decisions, exploring new markets and evaluation of Alternative choices.</p>



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TEXT BOOKS:

1. Maheswari, S. N. (2015) Management Accounting. Sultan Chand Publications, New Delhi, India.
2. Srinivasan, N. P., & Murugan, Sakthivel M. (2018) Principles and Practice of Management Accounting. New Age International Publishers, India. (ISBN: 978-81-2243-078-3)
3. Khan, M. Y., & Jain, P. K. (2017) Management Accounting: Text, Problems and Cases. 7th Ed. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-5260-678-8)
4. Pillai, R. S. N., & Bagavathi, V. (2018) Management Accounting. S Chand & Co Publisher, New Delhi, India.
5. Prasath, Saravana. (2019) Advanced Management Accounting. Wolters Kluwer Publishers, India. (ISBN: 978-93-8933-504-0)
6. Sharma and Shashi K. Gupta- Management accounting, Kalyani Publishers

REFERENCE BOOKS:

1. Reddy, T. S., & Reddy, Hari Prasad Y. (2019) Management Accounting. Margham Publication, Chennai, Tamil Nadu, India.
2. Gupta, K. L. (2018) Management Accounting. Sahitya Bhawan Publications, Agra, India.
3. Tulsian, P. C., Tulsian, Bharat., & Tulsian, Tushar. (2020) Tulsian's Cost and Management Accounting with Quick Revision Book. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-8981-171-1)
4. Zad, N. S. (2021) MCQs on Corporate & Management Accounting Theory and Problem Based MCQs. Taxmann's Publication, New Delhi, India.

Note: Latest edition of the books to be referred



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Core Paper XIV – AUDITING & ASSURANCE

Course Code : 2367520	Credits	4
L:P:T:S : 5:0:0:0	CIA Marks	: 50
Exam Hours : 03	ESE Marks	: 50

Learning Objective:

1. To develop conceptual idea on auditing practices.
2. To acquire knowledge on various techniques of auditing and assurance.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	To cite and describe important concepts of auditing.
CO2	To introduce the concept and familiarise audit standards, Audit documentation, Planning an audit of financial statements.
CO3	To acquire Knowledge on Company Auditor- CARO requirements
CO4	To understand Audit of items of financial statements
CO5	To gain knowledge on Audit Report – Preparation

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	2	3	2	1	-	2	1
CO2	2	-	2	2	2	3	-
CO3	1	3	3	1	-	2	2
CO4	2	1	1	2	1	2	-
CO5	2	3	2	1	1	2	2

Criteria for mapping
3-Strong 2-Medium 1-Low



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S.No.	CONTENTS OF MODULE
1	<p>UNIT – I Meaning and definition of auditing – Objectives and Significance – Scope of audit – classifications of audits- Statutory audit, Cost Audit, Secretarial audit, Special audits- Inventory audit, Concurrent audit.</p> <p>Audit Engagement and Planning- Audit programme– Audit Documentation- Audit evidence– Audit notebook- Audit working papers.</p> <p>Audit Risk, Assessment of Audit risk- Test checking and Routine checking - Internal control, Techniques for evaluation of internal control system.</p> <p>Application of technology in audit and audit trail- Emerging areas – Information system and Security audit- Forensic audit-Corporate Governance audit- Social audit.</p>
2	<p>UNIT – II Brief introduction to audit standards- Elements of system of quality control [SQC 1], SA 200- Overall objectives of the independent auditor and the conduct of audit in accordance with Standards on Auditing, SA 210- Agreeing the terms of audit engagements, SA 220- Quality Control for an auditor of Financial statements, SA 230- Audit documentation, SA 300- Planning an audit of Financial statements.</p>
3	<p>UNIT – III Company Auditor- Qualification and disqualification - Appointment of auditors – ceiling on the number of Auditor ship - Removal/ Resignation of auditor – Remuneration - Auditors lien – Rights, powers and Duties of auditors- Branch audit, Joint audit- CARO requirements.</p>
4	<p>UNIT – IV Audit of items of financial statements- Sale and service income, other income [Interest, rent, dividend, Net gain/ loss on sale of investments etc.], Purchases, employee benefit expenses, Finance cost, Depreciation and amortization, Other operating and Non-operating expenses.</p> <p>Audit of share capital, reserves and surplus, Long term borrowings, Short term borrowings, Current liabilities and provisions, Property, plant and equipment, Loans and advances, Investments (Current and Non-Current), Current assets</p>
5	<p>UNIT – V Audit Report – Preparation and Presentation- Basic elements- SA 700- Forming an opinion and reporting on financial statements, Types of Opinion- Modified opinion, Qualified opinion, Adverse opinion, Disclaimer of opinion. SA 706- Emphasis of matter paragraphs and other matter paragraphs in the independent auditors’ report- An overview of Independent auditor’s report and its presentation.</p>



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TEXT BOOKS:

1. Agarwal, O. P. (2014) Auditing. Himalaya Publishing House, India. (ISBN: 978-93-5142-848-0)
2. Kumar, Pavan K. C. H. (2013) CA-IPCC Auditing and Assurance. S Chand Publisher, New Delhi, India. (ISBN: 978-81-2199-830-7)
3. Saxena., Appannaiah., & Reddy. (2010) Auditing-I (Including Skill Development). Himalaya Publishing House, India. (ISBN: 978-93-5024-039-7)
4. Pagare, Dinkar. (2020). Principles and Practice of Auditing. Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-170-7)
5. Tandon, B. N., Sudharsanam, S., & Sundharabahu, S. (2020) A Hand Book of Practical Auditing, 15th Ed. S Chand Publisher, New Delhi, India. (ISBN: 978-81-2192-041-4)
6. Saxena, R. G. (2020) Principles and Practice of Auditing. Himalaya Publishing House, India. (ISBN: 978-93-5299-335-2)
7. Jena, Biswa Mohana., & Satapathy, Sanjay Kumar. (2019) Principles and Practices of Auditing. Himalaya Publishing House, India. (ISBN: 978-93-5299-421-2)
8. Natrajan, L. (2016) Practical Auditing. Margham Publications, Chennai, Tamil Nadu, India. (ISBN: 978-93-8324-276-4)
9. ICAI Study material on Auditing for intermediate Course

REFERENCE BOOKS

1. Zad, N. S. (2019) Company Accounts & Auditing Practices. Taxmann's Scanner Publication, India.
2. ICAI (2020) Auditing and Assurance - Study Material - Paper-6. The Institute of Chartered Accountants of India Publications, New Delhi, India.
3. Chhabra, Sanjay., Talukder, A. K., & Pandey, S. K. (2015) Advanced Auditing. Himalaya Publishing House, India. (ISBN: 978-93-5202-282-3)

Note: Latest edition of the books to be referred



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Core Paper XV – DATABASE MANAGEMENT SYSTEM

Course Code : 2367521	Credits	4
L:P:T:S : 0:6:0:0	CIA Marks	: 50
Exam Hours : 03	ESE Marks	: 50

Learning Objective:

1. To develop knowledge on Database Management System.
2. To use acquired knowledge on real time problems.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	To learn and understand database management systems.
CO2	To gain knowledge on Basic structure of SQL Queries.
CO3	To understand and familiarize RDBMS Terminology.
CO4	To acquire knowledge on PL/SQL .
CO5	To understand file organization and file structure.

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	2	3	2	2	-	2	1
CO2	1	3	2	2	2	2	-
CO3	2	3	2	2	-	2	2
CO4	1	3	1	1	3	2	-
CO5	3	3	2	3	1	2	3

Criteria for mapping
3-Strong 2-Medium 1-Low



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S.No.	CONTENTS OF MODULE
1	UNIT – I DATA, INFORMATION AND INFORMATION PROCESSING- Introduction, Definition of information-Quality of information-Information Processing. INTRODUCTION TO DATA BASE MANAGEMENT SYTEMS(DBMS)- Introduction to database - Characteristics of data in a database-Database management system- Type of database management systems-Hierarchical model-Network- model-Relational mode
2	UNIT – II Data definition-Basic structure of SQL Queries-SQL data types and schemes-Built-in Data types in SQL-User defined data types-Large object types-Integrity constraints
3	UNIT – III Entity- Relationship(E-R) modeling- Introduction-E-R model- components of an E-R model- E-R modeling symbols. RDBMS Terminology – The relational data integrity – Relational Data Manipulation- Codd’s Rules- Tables, views – Indexes –Nulls, Tables, Views – Indexes –Nulls- Queries and Sub Queries – Aggregate Functions – Joins and Unions
4	UNIT – IV PL/SQL Blocks – PL/SQL Architecture- PL/SQL variables – PL/SQL data types – Control Structures – Cursors – PL/SQL Exceptions – PL/SQL Triggers – Types of Triggers– Procedures and packages.
5	UNIT – V FILE ORGANIZATION AND FILE STRUCTURE- Introduction-Operations on file-File storage organization-Storage media-File structure-Record types. DATA NORMALISATION- Introduction- First normal form- Second normal form –Third normal form - Boyce - Codd normal form - Fourth normal form- Fifth normal form.

TEXT BOOKS:

1. Alexis Leon & Mathews Leon – Data base management systems – Leon vikas publishing, Chennai, 2002.
- 2.Database System Concepts-Abraham Silberschatz Hentry F.Korth,S.Sundarshan chapter



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LIST OF DBMS EXERCISES

1. DDL Commands
2. DML Commands
3. String Functions
4. Date Functions
5. Numeric Functions
6. Aggregate Function

PL/SQL Programs

1. Odd or Even Number
2. Positive or Negative Number
3. Factorial Number
4. Multiplication Table
5. Student Mark list Preparation
6. Electricity Bill Preparation



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Core Paper XVI – RESEARCH METHODOLOGY

Course Code : 2367522	Credits : 4
L:P:T:S : 0:6:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objective:

1. To explore the learning area of research.
2. To enable the learners in understanding and developing the most appropriate methodology for their research.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	To learn the meaning of research and understand Research process and Research problem.
CO2	To acquire knowledge on need for Research Design and Preparation of Research Design.
CO3	To gain knowledge on hypothesis formation and testing hypothesis.
CO4	To explore and learn the methods of Data Collection.
CO5	To prepare final report of research.

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	1	3	2	1	-	2	-
CO2	1	3	2	1	2	2	-
CO3	2	2	2	1	1	1	1
CO4	1	3	1	1	1	2	-
CO5	1	2	2	1	1	1	2

Criteria for mapping
3-Strong 2-Medium 1-Low



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S.No.	CONTENTS OF MODULE
1	UNIT I: Introduction Research – Types – Objectives of Research – Social Research – Criteria of Good Research - Qualities of a Researcher – Research process – Research problem – Selection of a Research problem.
2	UNIT II: Research Design Meaning – Need for Research Design – Features and Types – Preparation of Research Design.
3	UNIT III: Hypothesis Formulation & Types of hypothesis – Sources of hypothesis – testing of hypothesis- Parametric Test-t test, f test, z test - Non-Parametric Test -Chi square test, ANOVA, Factor Analysis
4	UNIT IV: Methodology Collection of Data – Source of information – Primary and Secondary Data - Methods of Data Collection – Interview – Observation – Questionnaire – Schedules – Difference between Questionnaire and Schedule.
5	UNIT V: Analysis of Data and Project Report Analysis of data – Measures of Central Tendency - Correlation, Regression, Linear Programming (Simple Problems) – Data Processing through Computers – Meaning of Thesis writing – Mechanics of Thesis writing – Contents of Thesis – Pages of the Preliminary Section – Body of the Thesis (outline)- Modern Practices: Ethical Norms in Research, Plagiarism.

TEXT BOOK:

1.Gupta. S, Research Methodology & Statistical Techniques.

REFERENCE BOOKS:

- 1.Panneerselvam, Research Methodology, Prentice Hall of India.
- 2.Krishnaswamy and Ranganatham, Research Methodology, Pears on Education India.
- 3.Gopal Lal Jain, Research Methodology - Methods, Tools & Techniques, TamilNadu Book House.



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Elective Paper I (A) – INCOME TAX LAW THEORY AND PRACTICE - I

Course Code :2367523 (A)	Credits 5
L:P:T:S : 6:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objective:

1. To provide detailed understanding of various provisions of Income Tax Act.
2. To acquire knowledge on assessment procedures.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	To learn the concepts of Residential Status and Agricultural income and its impact on income tax computation.
CO2	To get good insight of Basic elements of salary and Computation of income from salary
CO3	To acquire knowledge on Computation of Income from House Property.
CO4	To gain knowledge on Computation of profits and gains of business and profession.
CO5	To understand the concepts of Central Board of Direct Taxes [CDBT] and PAN (Permanent Account Number).

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	2	2	2	2	1	1	1
CO2	1	3	2	1	2	2	-
CO3	1	3	-	2	-	2	-
CO4	3	2	2	1	1	1	2
CO5	1	3	2	1	1	2	-

Criteria for mapping
3-Strong 2-Medium 1-Low



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S.No.	CONTENTS OF MODULE
1	UNIT – I Income Tax Act 1961 – Definition – Income, Person, Assessee, Assessment Year and Previous Year - Residential Status [Sec. 6] – Incidence of Tax [Sec. 5] – Incomes exempt from Tax [Sec. 10]- Heads of income [Sec. 14]- Gross Total income [Sec.80B (5)]- Agricultural income and its impact on income tax computation.
2	UNIT – II Salaries- Basic elements of salary- Definition [Sec.17(1)]– Basis of charge [sec. 15]- Tax treatment of Provident Fund, Gratuity, Leave salary encashment, Commutation of pension, Allowances, Perquisites, Profit in lieu of salary Sec.17(3) – Deduction under Sec.16 - Computation of income from salary
3	UNIT – III House property- Chargeability [Sec.22]- Computation of Income from House Property – Let-out property [Sec. 23(1)] – Self occupied property [Sec23(2)(a)] - Unoccupied property [Sec23(2)(b)]- Deductions from house property [Sec. 24] – Recovery of unrealized rent and arrears rent [Sec. 25 A]– Treatment of Loss from house property under various circumstances.
4	UNIT – IV Meaning of business and Profession- Chargeability [Sec.28]- Computation of profits and gains of business and profession – Admissible deductions [Sec. 30, 31] – Specific Disallowances – Depreciation [Sec.32] – Treatment of Loss under business and profession.
5	UNIT – V Central Board of Direct Taxes [CDBT] – Powers of Board, Income tax authorities – Role and Powers – Types of Assessment [Self-Assessment, Best Judgement Assessment, Scrutiny and Re-assessment] - Procedure for assessment – PAN (Permanent Account Number).

TEXT BOOKS:

1. Mehrotra, H. C., & Goyal, S. P. (2021) Income Tax. Sahitya Bhawan Publication, Agra, India. (ISBN: 978-93-5173-522-9)
2. Singhania, Vinod K., & Singhania, Monica. (2021) Students' Guide to Income Tax Including GST - Problems & Solutions. Taxmann's Publication, India. (ISBN: 978-81-9493-975-7)
3. Mittal, Preeti Rani., & Bansal, Anshika. (2021) Income Tax - Law and Practice, Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-191-2)
4. Gaur, V. P., Narang, D. B., Gaur, Puja., & Puri, Rajeev. (2021) Income Tax Law and Practice. Kalyani Publishers, New Delhi, India. (ISBN: 978-81-9467-500-6)
5. Reddy, T. S., & Reddy, Hari Prasad Y. (2021) Income Tax Theory, Law and Practice. Margham Publication, Chennai, Tamil Nadu, India.



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REFERENCE BOOKS:

1. Singhania, Vinod K., & Singhania, Kapil. (2021) Taxmann's Direct Taxes Law & Practice. Taxmann's Publication, India. (ISBN: 978-93-9058-583-0)
2. Gabhawala, Mahendra B., Gabhawala, Aprameya M., Gabhawala, Milinda A., Gabhawala, Arpita M., Shah, Aparajita V. (2021) Direct Taxes Ready Reckoner With Tax Planning. Bharat Law House Publications, India.
3. Ahuja, Girish., & Gupta, Ravi. (2021) Practical Approach to Direct & Indirect Taxes. Commercial Law Publishers, India. (ISBN: 978-93-9030-368-7)

Note: Latest edition of the books to be referred



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Elective Paper I (B) – E-COMMERCE

Course Code : 2367523 (B)	Credits	5
L:P:T:S : 6:0:0:0	CIA Marks	: 50
Exam Hours : 03	ESE Marks	: 50

Learning Objective:

1. To understand the basics of E- Commerce.
2. To gain practical orientation to E-Commerce and E- business management.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	To analyse the impact of e-commerce on business models and strategy.
CO2	To understand the major types of e-commerce.
CO3	To gain knowledge on process in building an e-commerce
CO4	To identify the key security threats in e-commerce environment.
CO5	To understand the procurements and supply chain management related to B2B e-commerce.

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	3	2	1	3	2	2
CO2	1	2	2	-	2	2	-
CO3	2	3	2	2	-	2	-
CO4	1	2	1	1	2	2	1
CO5	2	3	2	1	1	2	3

Criteria for mapping
3-Strong 2-Medium 1-Low



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S.No.	CONTENTS OF MODULE
1	UNIT I – Introduction to E- commerce: Meaning and concept – E- commerce v/s Traditional Commerce- E- Business & E-Commerce – History of E- Commerce – EDI – Importance , features & benefits of E- Commerce – Impacts, Challenges & Limitations of E- Commerce – Supply chain management & E – Commerce
2	UNIT II – Business models of E – Commerce: Business to Business – Business to customers – customers to customers - Business to Government – Business to employee – E – Commerce strategy – Influencing factors of successful E- Commerce – E- Business Infrastructure – The internet – Intranets and Extranets – World Wide Web – Voice over IP (VoIP) – The Internet Standards – The HTTP Protocol – Audio and Video Standards –Managing E- Business Infrastructure – Web services and Service- oriented architecture – (SOA) – New access devices – future of the internet infrastructure.
3	UNIT III – Marketing strategies & E – Commerce: Website – components of website – Concept & Designing website for E- Commerce – Corporate Website – Portal – Search Engine – Internet Advertising – Emergence of the internet as a competitive advertising media- Models of internet advertising – Weakness in Internet advertising –Mobile Commerce.
4	UNIT IV – Electronic Payment system: Introduction – Online payment systems – prepaid and postpaid payment systems – e- cash, e- cheque, Smart Card, Credit Card , Debit Card, Electronic purse – Security issues on electronic payment system – Solutions to security issues – Biometrics – Types of biometrics- EDP and business plan
5	UNIT V – Legal and ethical issues in E- Commerce: Security issues in E- Commerce- Regulatory frame work of E- commerce.

TEXT BOOKS:

1. Turban, Efraim, David King et. el.: Electronic Commerce: A Managerial Perspective, Pearson Education Asia, Delhi.
2. Dave Chaffey: E-Business and E-Commerce Management, Pearson Education.
3. Kalakota, Ravi: Frontiers of Electronic Commerce, Addison - Wesley, Delhi.

REFERENCE BOOKS:

1. Rayport, Jeffrey F and Jaworksi, Bernard J: Introduction to E-Commerce, Tata McGraw Hill, New Delhi.
2. Smantha Shurety,: E-Business with Net Commerce, Addison - Wesley, Singapore.
3. Rich, Jason R: Starting an E-Commerce Business, IDG Books, Delhi.
4. Laudon, Kenneth C and Carol Guercio Traver : E-Commerce business. Technology. Society, Pearson Education, Delhi.
5. Stamper David A, and Thomas L.Case: Business Data Communications, Pearson Education, New Delhi.

APPENDIX – 32 (S)

UNIVERSITY OF MADRAS

CHOICE BASED CREDIT SYSTEM

PART- IV VALUE EDUCATION

Common for all U.G. & Five Year Integrated Courses

(Effective from the Academic Year 2012-2013)

SYLLABUS

PART-IV VALUE EDUCATION - III YEAR – FIFTH SEMESTER CREDITS : 2

Objective : Values are socially accepted norms to evaluate objects, persons, and situations that form part and parcel of sociality. A value system is a set of consistent values and measures. Knowledge of the values are inculcated through education. It contributes in forming true human being, who are able to face life and make it meaningful. There are different kinds of values like, ethical or moral values, doctrinal or ideological values, social values and aesthetic values. Values can be defined as broad preferences concerning appropriate courses of action or outcomes. As such, values reflect a person's sense of right and wrong or what "ought" to be. There are representative values like, "Equal rights for all", "Excellence deserves admiration". "People should be treated with respect and dignity". Values tend to influence attitudes and behavior and help to solve common human problems. Values are related to the norms of a culture.

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

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

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

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

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

Books for Reference:

1. M.G.Chitakra: Education and Human Values, A.P.H.Publishing Corporation, New Delhi, 2003

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



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SEMESTER VI
Core Paper XVII - COST ACCOUNTING

Course Code : 2367624	Credits 4
L:P:T:S : 5:0:0:0	CIA Marks : 25
Exam Hours : 03	ESE Marks : 75

Learning Objective:

1. To gain knowledge on cost elements in cost accounting.
2. To explicit the cost accounting concepts and its implications.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	To learn the Relationship between Financial, Cost, Management Accounting and Prepare Cost Sheets.
CO2	To gain knowledge on Material control system and Techniques of Material Control.
CO3	To acquire knowledge on labour costs, overtime computations.
CO4	To understand and learn the Computation of overhead.
CO5	To explore the methods of costing.

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	1	3	2	1	-	2	-
CO2	1	3	2	1	2	2	1
CO3	1	2	2	-	1	1	-
CO4	1	2	2	1	1	1	2
CO5	1	3	2	-	1	2	1

Criteria for mapping
3-Strong 2-Medium 1-Low



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S. No	CONTENTS OF MODULE
1	<p>UNIT – I COST ACCOUNTING</p> <p>Definition, meaning, scope, objectives, Significance- Relationship between Financial, Cost, Management Accounting – Terminology- Cost unit, Cost centre, Cost object, Cost driver.</p> <p>Classification of cost [CAS-1] - Elements of Cost and Preparation of Cost Sheets, responding to Cost sheet and Tenders [Financial bid]</p> <p>Overview of integrated and non-integrated accounts - Reconciliation between Cost accounting records with financial books.</p>
2	<p>UNIT – II MATERIAL COST [Introduction to CAS 6]</p> <p>Material control system- Objectives & requisites, elements of material control- Terminology- Bill of material, Purchase requisition, Material requisition note, Stores record & Ledger- Purchase order- Goods received note- Bin card.</p> <p>Techniques of Material Control – Perpetual inventory system, ABC Analysis, JIT</p> <p>Computation of Economic Ordering Quantity, Estimation of Maximum, Minimum and Reordering levels – Methods of Pricing Issues (FIFO, Weighted average methods only).</p>
3	<p>UNIT – III EMPLOYEE/ LABOUR COST [Introduction to CAS 7]</p> <p>Classification of labour costs, Time Keeping – Time booking – Methods of Remuneration – Time Rate System – Piece rate system - Incentive schemes – Differential piece rate (Taylor’s, Merrick’s,) Premium Bonus plans (Halsey, Halsey Weir, Rowan Plans only)</p> <p>Labour turnover – Meaning, causes, Measurement of labour turnover (Addition, Separation, Replacement, Flux)- Treatment of specific items of employee cost (Supervisors salary/ Foreman’s salary, Statutory Bonus, Leave travel assistance, Night shift allowance, Fringe benefits, Holiday wages & Attendance bonus, Employer’s contribution towards retirement)</p> <p>Computation of employee cost, Cash required for payment of wages- Treatment of idle time and over time.</p>
4	<p>UNIT – IV OVERHEADS [Introduction to CAS 3]</p> <p>Definition of Overhead, Meaning, Classification, Overhead Accounting – Allocation, Apportionment & Reapportionment and its methods</p> <p>Absorption of Overheads – Computation of overhead recovery rates Direct Material cost, Direct wages, Prime cost, Direct Labour Hour, Machine Hour)</p> <p>Machine Hour Rate- Simple and Comprehensive Machine Hour Rate.</p>
5	<p>UNIT – V METHODS OF COSTING</p> <p>Job Costing- Preparation of Job cost sheet and Job cost ledger</p> <p>Batch Costing- Computation of Economic Batch Quantity only</p> <p>Contract Costing – Preparation of Contract ledger, Contractee’s account only</p> <p>Process Costing – Normal loss and abnormal loss (Excluding Inter process profit and Equivalent production)</p> <p>Service Costing- Transport and Cinema theatre only.</p>



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TEXT BOOKS:

1. Shukla, M. C., Gupta, M. P., & Grewal, T. S. (2019) Cost Accounting. S Chand Publisher, New Delhi, India. (ISBN: 978-93-5283-635-2)
2. Tulsian, P. C., & Tulsian, Bharat. (2017) Cost Accounting for CA-IPC (Group-I). S Chand Publisher, New Delhi, India. (ISBN: 978-93-5253-336-7)
3. Jain, S. P., Narang, K. L., Agrawal, Simmi., & Sehgal, Monika. (2019) Cost Accounting: Principles and Practice. Kalyani Publishers, New Delhi, India. (ISBN: 978-93-8947-786-3)
4. Thothadri, S., Nafeesa, S., & Jalalutheen, R. B. S. A. (2019) Cost Accounting. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-5316-692-2)
5. Hanif, M. (2017) Modern Cost and Management Accounting. McGraw-Hill Education, New Delhi, India. (ISBN: 978-00-7014-493-4)
6. Cost Accounting (Paper-8), The Institute of Cost Accountants of India.
7. Cost & Management accounting (Paper-3 Intermediate), The Institute of Chartered Accountants of India.

REFERENCE BOOKS:

1. Bhalla, Kapileshwar., & Sharma, Parveen. (2020) Problems and Solutions in Cost and Management Accounting for CA Intermediate. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-9018-539-9)
2. Reddy, T. S., & Reddy, Hari Prasad Y. (2020) Cost Accounting. Margham Publications, Chennai, Tamil Nadu, India.
3. Arora, M. N. (2021) Cost Accounting: Principles and Practice. 13th Ed. Vikas Publishing, Chennai, Tamil Nadu, India. (ISBN: 978-93-5453-026-5)

Note: Latest edition of the books to be referred

E-Resources

<https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-Feb-2022.pdf>

<https://icmai.in/CASB/casb-resources.php>

https://www.icai.org/post.html?post_id=17759



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Core Paper XVIII – COMPANY LAW

Course Code : 2367625	Credits : 4
L:P:T:S : 6:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objective:

1. To highlight the Provisions of company law.
2. To acquire knowledge on legal formalities and remedies available in the law to business people.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	To acquire knowledge on basic concepts of company and its Formation .
CO2	To understand issue of securities
CO3	To get the insight of classification of share capital and to learn the Difference between Debentures and Shares.
CO4	To gain knowledge on Company management, dividend and books of accounts.
CO5	To acquire knowledge on Meetings, Annual General Meetings, Member of a company and winding up of a company.

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	2	2	1	1	1	2
CO2	1	3	2	-	2	2	-
CO3	2	2	2	1	1	1	1
CO4	1	3	1	1	1	2	-
CO5	1	3	2	1	1	2	1

Criteria for mapping
3-Strong 2-Medium 1-Low



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S.No.	CONTENT OF MODULE
1	<p>UNIT – I</p> <p>Introduction- The Companies Act 2013 – Applicability Definition of Company – Characteristics – Kinds of Companies [including key amendments such as One person company, Small company, Dormant company, Associate company, Producer company], Introduction to Limited Liability Partnership – Distinction between LLP and Company. Formation of Company – Incorporation – Documents to be filed with Registrar – Certificate of Incorporation – promotion and commencement Memorandum of Association [MoA] & Articles of Association [AoA] - Doctrine of Constructive Notice- MoA Clauses - Alteration - Doctrine of Ultra Vires AoA – Contents –Alterations – Doctrine of Indoor Management – Distinction between MoA & AoA.</p>
2	<p>UNIT – II</p> <p>Prospectus –contents – Shelf Prospectus - Red herring prospectus – Abridged Prospectus- Golden rule of Legacy- Mis-statement in prospectus and their consequences Issue of securities- Public offer and private placement- Dematerialization & Dematerialization of securities- Allotment of Securities- Legal provisions governing allotment- Effect of irregular allotment- Share certificate and importance – Overview of Listing of securities and Listing , Obligatory and Disclosure Requirements [LODR]</p>
3	<p>UNIT – III</p> <p>Share Capital – Classification – Kinds of shares – Issue of shares at a premium, Prohibition of issue of shares at discount – Issue of sweat equity shares- Buy Back - Transfer and Transmission of shares- Procedure for transfer- Grounds for transmission- Distinction between transfer and transmission. Borrowing- Power of Company to borrow – Types of borrowing – <i>Ultra Vires</i> Borrowing – Debenture – Definition – Types – Difference between Debentures and Shares.</p>
4	<p>UNIT – IV</p> <p>Company management – Appointment of Key managerial personnel- Directors – Independent Directors – Women directors – DIN (Director Identification Number) – Disqualification –Maximum no. of directorship- duties – vacation – Resignation – Removal – Annual KYC of Directors [DIR-3 KYC] Dividend – Definition – Interest & Dividend- Types of Dividend-Provisions relating to declaration of dividend. Books of accounts – Legal Provisions- Financial year- Financial Statements – Annual Return –Statutory books – Auditor – Qualification & Disqualification – Appointment – Powers and duties – Rights- Audit as per Companies Act – Statutory, Cost audit, Internal audit – Overview of National Financial Reporting Authority [NFRA].</p>



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5	<p>UNIT – V</p> <p>Meeting- Annual General Meetings - Extra Ordinary General Meeting – Board meeting –Virtual meetings- Notice – Quorum- Chairman of the meeting - Proxy - Voting and Poll -Resolution types – Minutes</p> <p>Member of a company –Modes of acquiring membership – Cessation of membership- Rights and liabilities of members.</p> <p>Winding up – Modes of winding up – Voluntary Liquidation process.</p>
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TEXT BOOKS:

1. Kapoor, N. D. (2020) Company Law and Secretarial Practice. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-93-5161-167-7)
2. Shukla, S. M., & Jain, K. (2021) Company Law and Secretarial Practice. Sahitya Bhawan Publications, India. (ISBN: 978-81-9523-155-3)
3. Gogna, P. P. S. (2016) A Textbook of Company Law. S. Chand Publishing, New Delhi, India. (ISBN: 978-93-5253-120-2)
4. ICSI (2020). Company law Study Material for Executive Programme. Institute of Company Secretaries of India, New Delhi, India.
5. ICSI (2020). Company law Study Material for Professional Programme. Institute of Company Secretaries of India, New Delhi, India.

REFERENCE BOOKS:

1. Taxmann (2021) Companies Act 2013 – As Amended by the Companies (Amendment) Act 2020. Taxmann's Publications, New Delhi, India. (ISBN: 978-93-9058-594-6)
2. Gaffoor, P. M. S., & Thothadri, S. (2014) Company Law & Secretarial Practice II. Vijay Nicole Imprints Publication, Chennai, Tamil Nadu, India. (ISBN: 978-81-8209-368-3)

Note: Latest edition of the books to be referred



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Core Paper XXI – WEB TECHNOLOGY

Course Code : 2367626	Credits 5
L:P:T:S : 0:6:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objective:

1. To impart knowledge of creating static and dynamic web pages.
2. To implement the acquire knowledge on real time business requirements.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	To gain knowledge on HTML.
CO2	To acquire knowledge on Java script
CO3	To learn JavaScript document object model
CO4	To get an insight of ASP.NET
CO5	To explore on Security: Authentication, IP Address, Secure by SSL & Client Certificates.

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	1	2	2	1	1	1	1
CO2	1	3	2	2	2	2	-
CO3	2	2	-	1	-	2	1
CO4	1	3	1	2	1	2	2
CO5	2	3	2	1	1	2	3

Criteria for mapping
3-Strong 2-Medium 1-Low



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S.No.	CONTENTS OF MODULE
1	UNIT – I Internet Basic – Introduction to HTML – List – Creating Table – linking document – frames – graphics to HTML Doc- Creating simple static pages..
2	UNIT – II Introduction to JavaScript – Advantage of Java script – java script syntax – Data type – variable – array – operator and expression – looping constructor – function – Dialog box
3	UNIT – III JavaScript document object model – introduction – object in HTML – event handling – window object – browser object – form object – navigator object – build in object – cookies.
4	UNIT – IV ASP.NET : Language Structure – page structure – page event, properties - compiler directives. HTML server controls – Anchor, Tables, Forms - Basic Web server controls – label, textbox, button, image, links, check & radio button, hyperlink
5	UNIT – V Request and Response objects - Working with data – OLEDB connection class, Command class Transaction class, data adaptor class, data set class. Security: Authentication, IP Address, Secure by SSL & Client Certificates.

BOOKS FOR STUDY AND REFERENCE:

1. I. Bayross, Web Enable Commercial Application Development Using HTML, DHTML, javascript, Perl CGL. BPB Publications, 2000.
2. G. Buczek, ASP.NET Developers Guide, TMH, 2002
3. A.Russell Jones, Mastering Active Server Pages 3, BPB Publications.

HTML, JAVA SCRIPT and ASP.NET EXERCISES

1. Creation of a personal web page (with links)
2. Preparation of a bio data
3. Prepare a train time table using row/column span
4. Create an array of 10 elements and display it.
5. Write a program outputs the squares, roots and cubes of integers between 1 and 100
6. Read a string and looks it character by character.
7. Design a Simple calculator.
8. Create a web form for a library application with necessary controls



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Elective Paper II – INCOME TAX LAW AND PRACTICE - II

Course Code : 2367627 (A)	Credits 5
L:P:T:S : 6:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objective:

1. To understand the relevance and significance of different heads of tax.
2. To acquire knowledge on provisions of Income Tax Act.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	To learn the provisions and computation of capital incomes.
CO2	To acquire knowledge on computation of Income from Other Sources.
CO3	To gain knowledge on deductions in respect of certain payments.
CO4	To get an insight of Set-off & carry forward and Set-off of Losses.
CO5	To explore on Self- assessment tax and Income Tax Portal.

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	1	3	2	1	-	2	1
CO2	2	3	2	1	2	2	-
CO3	1	3	-	2	-	2	-
CO4	2	3	1	1	1	2	1
CO5	1	3	2	2	1	2	1

Criteria for mapping
3-Strong 2-Medium 1-Low



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S.No.	CONTENTS OF MODULE
1	UNIT – I Capital Assets – Basis of charge – Definition [Sec.2(14)]- Types of Capital asset- Transfer [Sec.47]- Computation of Capital Gains [Sec.48] – Cost of Acquisition – Exemption of Capital Gains [Sec.54, 54B, 54D, 54EC, 54EE, 54F]– Treatment of Loss under Capital Gains.
2	UNIT – II Income from Other Sources – Chargeability [Sec.145]- Casual Income [Sec.56(2)(ib)]- Gift [Sec. 56(2)(x)]- Dividend [Sec.2(22)] – Interest on Securities [Sec. 56(2)(id)]- Family pension – Deduction from Income from Other Sources – Treatment of Loss under Other Sources.
3	UNIT – III Provisions relating to income of other persons to be clubbed in the Total Income of Assessee– Provisions relating to Set-off & carry forward and Set-off of Losses.
4	UNIT – IV Deductions in respect of certain income and payments [Chapter VIA] – 80C, 80CCC, 80CCD (1), 80CCD(1B), 80CCD (2), 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80GGC, 80TTA, 80TTB, 80U– Simple problems pertaining to computation of tax payable [Individuals only] Computation of Tax payable under old regime and New Regime [Sec.115BAC]
5	UNIT – V Meaning of TDS, TCS, Advance tax, Self- assessment tax- Modes of remittance of tax- Rates of TDS for Sec. 194A, 194C, 194J, 194H, 194I] Income Tax Portal – Annual Information Statement [AIS], TRACES Portal – 26AS e-filing of income tax returns- ITR 1,2,3,4 - e-verification of returns- Methods and modes- Procedure for e-assessment- meaning and process

TEXT BOOKS:

1. Mehrotra, H. C., & Goyal, S. P. (2021) Income Tax. Sahitya Bhawan Publication, Agra, India. (ISBN: 978-93-5173-522-9)
2. Singhanian, Vinod K., & Singhanian, Monica. (2021) Students' Guide to Income Tax Including GST - Problems & Solutions. Taxmann's Publication, India. (ISBN: 978-81-9493-975-7)
3. Mittal, Preeti Rani., & Bansal, Anshika. (2021) Income Tax - Law and Practice, Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-191-2)
4. Gaur, V. P., Narang, D. B., Gaur, Puj., & Puri, Rajeev. (2021) Income Tax Law and Practice. Kalyani Publishers, New Delhi, India. (ISBN: 978-81-9467-500-6)
5. Reddy, T. S., & Reddy, Hari Prasad Y. (2021) Income Tax Theory, Law and Practice. Margham Publication, Chennai, Tamil Nadu, India.



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REFERENCE BOOKS:

1. Singhanian, Vinod K., & Singhanian, Kapil. (2021) Taxmann's Direct Taxes Law & Practice. Taxmann's Publication, India. (ISBN: 978-93-9058-583-0)
2. Gabhawala, Mahendra B., Gabhawala, Aprameya M., Gabhawala, Milinda A., Gabhawala, Arpita M., Shah, Aparajita V. (2021) Direct Taxes Ready Reckoner With Tax Planning. Bharat Law House Publications, India.

Note: Latest edition of the books to be referred.



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Elective Paper II – ENTREPRENEURIAL DEVELOPMENT

Course Code : 2367627(B)	Credits 5
L:P:T:S : 6:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objective:

1. To develop Corporate Correspondence skills
2. To acquire knowledge on drafting reports, business letters.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	To understand the concepts of Entrepreneurship, Women Entrepreneur and Start-ups.
CO2	To learn the Identification of Business Opportunities.
CO3	To understand the Entrepreneurial Development Agencies available.
CO4	To know about the Incentives & Schemes available.
CO5	To explore on fund raising for business.

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	2	3	-	1	2	2	1
CO2	1	3	2	2	2	2	-
CO3	3	3	-	1	-	1	2
CO4	1	2	1	2	1	2	-
CO5	2	3	2	1	1	3	1

Criteria for mapping
3-Strong 2-Medium 1-Low



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S.No.	CONTENTS OF MODULE
1	<p>UNIT I Entrepreneurship –Meaning – Origin, Overview of theories of Entrepreneurship, Entrepreneurial traits- Factors influencing Entrepreneurship – Contemporary entrepreneurship – Intrapreneur, Social entrepreneur, Multidisciplinary entrepreneur, International entrepreneurship, Cross border entrepreneurship. Women Entrepreneur- Role and way forward- Practical scenario. Start-ups- Difference between start up and Small business- Perfect time for start-up.</p>
2	<p>UNIT II Identification of Business Opportunities- Business Idea Generation- Business plan- Formulation, Components of ideal business plan & Evaluation– Setting up of management team Incubation centers – Meaning, Role & Importance. Project formulation stages- Feasibility Study - Marketing, Finance, Technology & Legal Formalities - Preparation of Project Report- Tools of Appraisal.</p>
3	<p>UNIT III Entrepreneurial Development Agencies – Ministry of skill development and entrepreneurship [MSDE]- National Council for Vocational Education & Training [NCVET], National Skill Development Corporation [NSDC], District Industries Centre [DIC] – Entrepreneurial Development Institute [EDI], National Institute of Entrepreneurship & Small Business Development [NIESBUD] Indian Institute of Entrepreneurship [IIE], Sector Skills Council [SSC], Overview of other Central and State agencies. Micro, Small and Medium Enterprises – Definition - Policy framework and support measures – Institutional Support [MUDRA Schemes – Shishu, Kishore, Tarun, Small equity bank, Industrial Associations]</p>
4	<p>UNIT IV Incentives & Schemes Short Term Training Schemes/Initiatives- Pradhan Mantri Kaushal Vikas Yojana (PMKVY), Pradhan Mantri Kaushal Kendras (PMKK), Jan Shikshan Sansthan (JSS), Capacity Building Scheme- Udaan - School Initiatives and Higher Education India- International Skill Centres (IISCs), Pre-Departure Orientation Training (PDOT), Long Term Training Schemes/Initiatives- Craftsmen Training Scheme (CTS), Crafts Instructor Training Scheme (CITS), Advanced Vocational training scheme [AVTS], Vocational training scheme for Women, STRIVE, SANKALP, Skill Loan Scheme, National Entrepreneurship Awards [NEA]</p>
5	<p>UNIT V Fund raising- Types of Investors- Angel, Seed, Crowd, Venture capital, Private equity funds- Identification of ideal funding method- Case study.</p>



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TEXT BOOKS:

1. Khanka, S. S., (2015) Entrepreneurial Development. S. Chand & Co Publisher, New Delhi, India.
2. Suresh, Jayshree. (2017) Entrepreneurial Development. Margham Publication, Chennai. Tamil Nadu. India. (ISBN: 978-93-8143-011-8)
3. Bhatia, R. C. (2020) Entrepreneurship: Business and Management. Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-172-1)
4. Gupta, C. B., & Khanka, S. S. (2017) Entrepreneurship & Small Business Management. Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-094-6)
5. Sharma, Sangeeta. (2018) Entrepreneurship Development. PHI Learning, New Delhi, India. (ISBN: 978-81-2035-270-4)
6. Gupta, C. B., & Srinivasan, N. P. (2020) Entrepreneurial Development. Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-132-5)

REFERENCE BOOKS:

1. Gupta, C. B. (2017) Entrepreneurship – Text and Cases. Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-110-3)
2. Murthy, C. S. V. (2017) Small Scale Industries and entrepreneurial Development. Himalaya Publishing House, India. (ISBN: 978-93-5273-056-8)
3. Desai, Vasant. (2019) The Dynamics Of Entrepreneurial Development And Management. Himalaya Publishing House, India. (ISBN: 978-93-5097-028-7)

Note: Latest edition of the books to be referred



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PROJECT REPORT AND VIVA-VOCE

Course Code : 2367628	Credits : 5
L:P:T:S : 0:6:0:0	CIA Marks : 50
Exam Hour : 03	ESE Marks : 50

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	Identify, gather, organize, analyze and interpret the data relating to a particular concept
CO2	Demonstrate the conceptual understanding of the topic chosen for presentation
CO3	Develop presentation and leadership skills
CO4	Demonstrate the skills required for effective presentations
CO5	Justify the methodology of presenting the topic chosen and Apply the creative approaches in designing and delivering the content of presentation

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	2	2	2	2	3	2	2
CO2	3	2	2	3	2	3	2
CO3	3	2	3	2	2	2	3
CO4	3	2	2	2	3	2	2
CO5	2	1	3	3	2	2	2

Criteria for mapping
3-Strong 2-Medium 1-Low



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Project Report Evaluation Guidelines:

- A panel consisting of One External Examiner and one internal guide will evaluate the project report and conduct viva voce examination.
- The External examiner in the panel will value the Project report and viva voce for a maximum of 50 marks.
- Internal guide will also value the project report for 50 marks.

CIA & ESE Components:

1. The marks given by guide will be considered as CIA component.
2. The marks given by Panel will be considered as ESE component.

Criteria for allotting marks:

Sl.NO	Criteria	Marks
1.	Introduction, Scope and Significance	10
2	Contents and adequacy of coverage	5
3	Communication skills and level of confidence	5
4	Topic Knowledge	10
5	Recent trends and creativity	10
6.	Time Management & viva voce	10
TOTAL		50