

# ST. XAVIER'S COLLEGE (AUTONOMOUS)

**PALAYAMKOTTAI - 627 002**

(Recognized as "College with Potential for Excellence" by UGC)  
(Accredited by NAAC at "A<sup>++</sup>" Grade with a CGPA of 3.66 out of 4 in IV Cycle)  
(Star College Programme by DBT, Govt. of India.)

**Affiliated to Manonmaniam Sundaranar University, Tirunelveli**

## **SYLLABUS**



Preserve this copy of the syllabus until you complete the course, as it is  
an important document of your present course of study.

Name \_\_\_\_\_

## **B.COM**

**Choice Based Credit System (CBCS)**

**(w.e.f. June 2023)**



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### **PROGRAMME OUTCOMES (POS) FOR UG PROGRAMME**

Students of all Undergraduate Degree Programmes at the time of graduation will be able to attend the following:

**PO 1: Critical thinking:** Acquire the knowledge in the respective field and take informed actions

**PO 2: Effective communication:** Speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.

**PO 3: Social interaction:** Apply reasoning informed by the contextual knowledge to assess societal, health, safety, legal and cultural issues and the consequent responsibilities relevant to the professional practice.

**PO 4: Effective Citizenship:** Demonstrate empathic social concern and equity centered national development, and the ability to act with an informed awareness of issues and participate in civic life through volunteering.

**PO 5: Ethics:** Recognize different values systems and apply ethical principles and commit to professional ethics and responsibilities and norms of different value systems.

**PO 6: Environment and Sustainability:** Demonstrate the issues of environmental contexts and sustainable development.

**PO 7: Modern tool usage:** Create, select, and apply appropriate techniques, resources, and modern IT Tools including prediction and modeling to complex activities with an understanding of the limitations

**PO 8: Self directed and lifelong Learning:** Recognize the need for and have the preparation and ability to engage in independent and life-long learning in the broadest context of socio-technological changes



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### PROGRAMME SPECIFIC OUTCOMES – B.COM

Upon completion of the course, the student would be able to

**PSO 1:** Specify potential issues that arise in the operations of business to make effective decisions.

**PSO 2:** Demonstrate computer literacy in business acquired through the latest version of the accounting package Tally and Office Automation.

**PSO 3:** Assemble financial information from different sources and offer the same for further analysis, validation and decision making.

**PSO 4:** Handle the customers of business establishments more politely and efficiently to increase the volume of business and profit for organisations.

**PSO 5:** Gain knowledge in the process of developing new products and methods of promotion in adopting online and offline modes of marketing.

**PSO 6:** Prepare financial statements of business and non-profit organizations with the help of information about transactions.

**PSO 7:** Identify the different provisions of the taxation laws and apply them in calculation of taxes.

**PSO 8:** Provide information about the outcome of business operations, financial position and cash flow of organizations to make decisions concerning allocation of the resources.

**PSO 9:** Evaluate the methods and process of determining the right price for products after taking into accounts of the market conditions and consumers.

**PSO 10:** Administer effectively the different services covered under E-banking in business context to provide faster, better customer service and to improve the volume of business in day to day operations.

## NOTE FROM THE DEPARTMENT OF COMMERCE

Ever since the college became autonomous, Commerce department has been striving to make the Academic Programmes value based, relevant to times and futuristic. The Choice Based Credit System (CBCS) followed for Commerce students presently is the outcome of decades old continuous academic exercise practiced in the department. The members of the faculty feel proud that their efforts have been crystallized into a credible package for the benefit of the student community.

The B.Com. programme at St. Xavier's college is specially designed to equip the students for Employment and Entrepreneurship. In order to promote these twin objectives, the Board of Studies of Commerce has decided that the students should Pass in the "Lower grade Typewriting Examination in English" conducted by the Department of Technical Education, Government of Tamilnadu. The students who are not physically competent enough to appear for the above examination and pass in the lower grade typewriting examination in English should undergo On-the-Job training in any organization for one month. The students should pass in the typewriting examination during the first year of the B.Com programme and it will be considered as mandatory Add-on Course.

Further, the B.Com. students should complete a mandatory Value-Added Course "Tally", certified by the Tally Academy during the second year and one mandatory Extra Credit Course "Office Automation" in the third year.

In addition to the above, students should undergo an internship in any Industrial or Commercial organization for a minimum period of 21 days during the summer vacation in the second year of the programme.

Industrial visits and educational tour are an integral part of the curriculum. The department will initiate necessary arrangements for the conduct of visits and tour which gives an opportunity for the students to observe and learn from the real work environment and field of business.

The department takes the pleasure of making the academic life of the students in the campus more fruitful. The earnest cooperation of the students is essential to achieve the same and they should actively involve and participate in all the curricular and co-curricular activities organized by the department.

The students should keep a copy of this syllabus book in safe custody along with other certificates. This would be more useful when the students plan for higher studies especially to receive the eligibility certificate which becomes mandatory for admission to different programmes in Indian and foreign educational institutions.

**DEPARTMENT OF COMMERCE**

**B.COM PROGRAMME PATTERN**

Sem	Part	Status	Course Code	Title of the Course	Hours	Cdt
<b>I</b>	<b>I</b>	Lang	23UGTL11	General Tamil – I	6	3
			23UGHL11	Hindi – I		
			23UGFL11	French- I		
	<b>II</b>	Lang	23UGEL11	General English – I	6	3
	<b>III</b>	Core	23UCOC11	Financial Accounting – I	5	5
	<b>III</b>	Core	23UCOC12	Principles of Marketing	5	5
	<b>III</b>	EC	23UCOE11	Business Economics	4	3
<b>IV</b>	SEC1	23UCON11	Salesmanship (NME)	2	2	
<b>IV</b>	FC	23UHER11/23 UHEE11	Foundation Course: Religion: Catholic Doctrine / Ethics	2	2	
					<b>30</b>	<b>23</b>
<b>II</b>	<b>I</b>	Lang	23UGTL21	General Tamil – II	6	3
			23UGHL21	Hindi – II		
			23UGFL21	French – II		
	<b>II</b>	Lang	23UGEL21	General English – II	6	3
	<b>III</b>	Core	23UCOC21	Financial Accounting – II	5	5
	<b>III</b>	Core	23UCOC22	Principles of Management	5	5
	<b>III</b>	EC	23UCOE21	Business Mathematics	4	3
<b>IV</b>	SEC2	23UCON21	Soft Skills for Entrepreneurship (NME)	2	2	
<b>IV</b>	SEC3	23UHEI21	Integrated Personality Development	2	2	
					<b>30</b>	<b>23</b>
<b>III</b>	<b>I</b>	Lang	23UGTL31	General Tamil–III	6	3
			23UGHL31	Hindi – III		
			23UGFL31	French – III		
	<b>II</b>	Lang	23UGEL31	General English – III	6	3
	<b>III</b>	Core	23UCOC31	Business Law	5	5
	<b>III</b>	Core	23UCOC32	Corporate Accounting – I	5	5
	<b>III</b>	EC	23UCOE31	Business Statistics	4	3
<b>IV</b>	SEC4	23UCOS31	Life Issues & Coping Skills Development	2	2	
<b>IV</b>	SEC5	23UCON31	Basics of Accounting (NME)	2	2	
					<b>30</b>	<b>23</b>
<b>IV</b>	<b>I</b>	Lang	23UGTL41	General Tamil – IV	6	3
			23UGHL41	Hindi – IV		
			23UGFL41	French – IV		
	<b>II</b>	Lang	23UGEL41	General English – IV	6	3
	<b>III</b>	Core	23UCOC41	Corporate Accounting – II	5	5
	<b>III</b>	Core	23UCOC42	Company Law	4	4
	<b>III</b>	EC	23UCOE41	E-Commerce	3	3
<b>IV</b>	SEC6	23UCON41	Stock Market Operations (NME)	2	2	
<b>IV</b>	SEC7	23UCOS41	Skills for Customer Service	2	2	
<b>IV</b>	EVS	23EVSE41	Environmental Studies	2	2	
					<b>30</b>	<b>24</b>



**LEARNING OBJECTIVES: கற்றலின் நோக்கங்கள்**

1. முதலாமாண்டு பட்ட வகுப்பு மாணவர்களுக்குத் தமிழ்மொழி இலக்கியங்களை அறிமுகம் செய்தல்.
2. தற்கால இலக்கியப் போக்குகளையும் இலக்கணங்களையும் மாணவர் அறியுமாறு செய்து அவர்களின் படைப்பாற்றலைத் தூண்டுதல்.
3. தமிழ் இலக்கியம் சார்ந்த போட்டித் தேர்வுகளுக்கு ஏற்ப கற்பித்தல் நடைமுறைகளை மேற்கொள்ளுதல்.
4. மொழித்திறன்களை மாணவர்கள் அறிந்துகொள்ள தூண்டுதல்.
5. நவீன இலக்கிய வகைமைகளை அறிமுகம் செய்தல்.
6. சமூகச்சிந்தனைகளை உருவாக்க இலக்கியப்பாடுபொருள் காரணமாய் உள்ளது என்பதை அறியச் செய்தல்.

**அலகு1: மரபுக்கவிதை**

- |                   |  |
|-------------------|--|
| 1. பெ. சுந்தரனார் | - தமிழ்த் தெய்வவணக்கம்                   |
| 2. பாரதிதாசன்     | - சிறுத்தையே வெளியே வா                   |
| 3. கவிமணி         | - புத்தரும் சிறுவனும்                    |
| 4. முடியரசன்      | - மொழி உணர்ச்சி                          |
| 5. கண்ணதாசன்      | - ஆட்டனத்தி ஆதிமந்தி (ஆதிமந்தி புலம்பல்) |
| 6. சுரதா          | - துறைமுகம் (வினாத்தாள்)                 |
| 7. தமிழ் ஒளி      | - கடல்                                   |

**அலகு2: புதுக்கவிதை**

- |                       |  |
|-----------------------|--|
| 1. அப்துல் ரகுமான்    | - வீட்டுக்கொரு மரம் வளர்ப்போம்               |
| 2. ஈரோடு தமிழன்பன்    | - சென்றியூ கவிதைகள் (ஏதேனும் ஐந்து கவிதைகள்) |
| 3. வைரமுத்து          | - பிற்சேர்க்கை                               |
| 4. மு.மேத்தா          | - வாழைமரத்தின் சபதம்                         |
| 5. அறிவுமதி           | - வள்ளுவம் பத்து                             |
| 6. நா. முத்துக்குமார் | - ஆனந்த யாழை மீட்டுகிறாய்                    |
| 7. சுகிர்தராணி        | - சபிக்கப்பட்ட முத்தம்                       |
| 8. இளம்பிறை           | - நீ எழுத மறுக்கும் எனது அழகு                |

**அலகு3: சிறுகதைகள்**

- |  |                                      |
|--|--------------------------------------|
| 1. வாய்ச்சொற்கள்   | - ஜெயகாந்தன் (மாலை மயக்கம் தொகுப்பு) |
| 2. கடிதம்  | - புதுமைப்பித்தன்                    |
| 3. கரு   | - உமா மகேஸ்வரி                       |
| 4. முள்முடி  | - தி. ஜானகிராமன்                     |
| 5. சிதறல்கள்   | - விழி. பா. இதயவேந்தன்               |
| 6. காகிதஉறவு   | - சு. சமுத்திரம்                     |
| 7. வீட்டின் மூலையில் சமையலறை- அம்பை  |                                      |
| 8. (மொழிப்பெயர்ப்புக் கதை) நாயக்காரர் சீமாட்டி - ஒரு குறும்புக்காரர் சிறுவன் |                                      |

#### அலகு4: பாடம் சார்ந்த இலக்கிய வரலாறு

#### அலகு5 : மொழித்திறன் போட்டித் தேர்வு

1. பொருள் பொதிந்த சொற்றொடர் அமைத்தல்
2. ஓர் எழுத்து ஒரு மொழி
3. வேற்றுமை உருபுகள்
4. திணை, பால், எண், இடம்
5. கலைச்சொல்லாக்கம், மொழிபெயர்ப்பு

#### COURSE OUTCOMES: பயன்கள்

இப்பாடங்களைக் கற்பதால் மாணவர் பின்வரும் பயன்களைப் பெறுவர்.

CO1- பாரதியார் காலந்தொட்டு தற்காலப் புதுக்கவிதைகள் வரை கவிதையிலக்கியம் அறிமுகப்படுத்தப்படுவதால் படைப்பாற்றல் திறன் பெறுதல். (K1,K2)

CO2- புதுக்கவிதை வரலாற்றினை அறிந்துகொள்வர். (K2)

CO3- இக்கால இலக்கிய வகையினைக் கற்பதன் மூலம் படைப்பாக்கத் திறனைப் பெறுதல். (K4)

CO4- மொழி அறிவோடு சிந்தனைத் திறன் அதிகரித்தல். (K3)

CO5- தமிழ்மொழியைப் பிழையின்றி எழுதவும், புதிய கலைச் சொற்களை உருவாக்கவும் அறிந்துகொள்வர். (K4)

CO6- காலந்தோறும் சமூகச் சிந்தனைகள் மாறுவதை இலக்கிய வரலாற்றின் மூலம் அறிந்து கொள்ளுதல். (K6)

#### TEXT BOOKS (பாடநூல்கள்)

1. தமிழ்த்துறை வெளியீடு - தூய சவேரியார் தன்னாட்சிக் கல்லூரி, பாலையங்கோட்டை.
2. வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு- எ.பி. பாக்கியமேரி

#### REFERENCE BOOKS (பார்வை நூல்கள்)

- தமிழ் இலக்கிய வரலாறு - சிற்.பி. பாலசுப்பிரமணியன்
- புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு – தமிழண்ணல்
- தமிழ் இலக்கிய வரலாறு – சேதுராமன்

#### WEB SOURCES (இணையதளங்கள்)

- Tamil Heritage Foundation- [www.tamilheritage.org](http://www.tamilheritage.org) <<http://www.tamilheritage.org>>
- Tamil virtual University Library- [www.tamilvu.org/library](http://www.tamilvu.org/library) <http://www.virtualvu.org/library>
- Project Madurai - [www.projectmadurai.org](http://www.projectmadurai.org).
- Chennai Library- [www.chennailibrary.com](http://www.chennailibrary.com) <<http://www.chennailibrary.com>>.
- Tamil Universal Digital Library- [www.ulib.prg](http://www.ulib.prg) <<http://www.ulib.prg>>.
- Tamil E-Books Downloads- [tamilebooksdownloads.blogspot.com](http://tamilebooksdownloads.blogspot.com)
- Tamil Books on line- [books.tamilcube.com](http://books.tamilcube.com)
- Catalogue of the Tamil books in the Library of British Congress [archive.org](http://archive.org)
- Tamil novels on line - [books.tamilcube.com](http://books.tamilcube.com)



பருவம்: 2	தாள்:மொழிப்பாடம்	Hrs: 6	Credits: 3
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**LEARNING OBJECTIVES: கற்றலின் நோக்கங்கள்**

1. சமய இலக்கியங்களையும் சிற்றிலக்கியங்களையும் மாணவர்களுக்கு அறிமுகப்படுத்துதல்.
2. மொழித்திறனையும் சிறுகதை இலக்கிய வடிவத்தையும் மாணவர்களுக்கு உணர்த்துதல்.
3. தமிழ் இலக்கிய வரிசையில் சமய இலக்கியங்களின் முக்கியத்துவத்தை உணர்த்துதல்.
4. தமிழ் இலக்கிய வரிசையில் சிற்றிலக்கியங்களின் முக்கியத்துவத்தை அறிமுகம் செய்தல்.
5. தமிழ் இலக்கிய வளமைக்குப் பல்சமயங்கள் ஆற்றிய பங்கினை உணரச் செய்தல்.
6. சமய, சிற்றிலக்கியங்களின் இடத்தைத் தமிழ் இலக்கிய வரலாற்றின் வழி அறியச் செய்தல்.

**அலகு 1:**

- திருநாவுக்கரசர் - தேவாரம் - நாமார்க்கும் குடியல்லோம் எனத் தொடங்கும் பதிகம் (10 பாடல்கள்)
- ஆண்டாள் - திருப்பாவை (முதல் 20 பாசரம்)

**அலகு 2 :**

- வள்ளலார் - அருள் விளக்கமாலை (முதல் 10 பாடல்கள்)
- எச்.ஏ.கிருட்டிணப்பிள்ளை - இரட்சணியமனோகரம் - பால்ய பிராத்தனை
- குணங்குடி மஸ்தான் சாகிபு - பராபரக்கண்ணி (முதல் 10 கண்ணி)

**அலகு 3:**

- தமிழ் விடுதாது (முதல் 20 கண்ணி)
- திருக்குற்றாலக் குறவஞ்சி - குறத்தி மலைவளம் கூறுதல்
- முக்கூடற்பள்ளு - நாட்டு வளம்

**அலகு 4: பாடம் தழுவிய இலக்கிய வரலாறு**

(பல்லவர் காலம், நாயக்கர் காலம்)

**அலகு 5 : மொழித்திறன் - போட்டித் தேர்வுத்திறன்**

1. தொடர் வகைகள்
2. மரபுத்தொடர், பழமொழிகள்
3. பிறமொழிச் சொற்களைக் களைதல்
4. வழுச்சொற்கள் நீக்குதல்
5. இலக்கணக் குறிப்பு அறிதல்.

## COURSE OUTCOMES - பயன்கள்

- CO1– பக்தி இலக்கியங்களைக் கற்பதன் மூலம் பக்தி நெறியினையும், சமய நல்லிணக்கத்தையும் தெரிந்து பின்பற்றுவர். (K1,K2)
- CO2– சிற்றிலக்கியங்களின் வழி இலக்கியச் சுவையினையும் பண்பாட்டு அறிவினையும் பெறுவர். (K2)
- CO3– பட்டப்படிப்பினைப் படிக்கும்போதே பெரும்பான்மையான தமிழ் இலக்கியங்கள் குறித்த அறிவினைப் பெறுவர். (K4)
- CO4– தமிழ்ச் சமூகப் பண்பாட்டு வரலாற்றினை இலக்கியங்கள் வாயிலாக அறிவர். (K3)
- CO5– போட்டித் தேர்வுகளில் வெற்றிப் பெறுவதற்குத் தமிழ்ப்பாடத்தினை பயன் கொள்ளும் வகையில் ஏற்ற பயிற்சி பெறுவர். (K4)
- CO6– பல்சமய இலக்கியங்களை அறிவதன் மூலம் பல்சமய உரையாடல்களின் முக்கியத்துவத்தை அறிவர். (K3)

## TEXT BOOKS (பாட நூல்கள்)

1. தமிழ்த்துறை வெளியீடு, தூய சவேரியார் தன்னாட்சிக் கல்லூரி, பாளையங்கோட்டை.
2. வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு– எ.பி. பாக்கியமேரி

## REFERENCE BOOKS (பார்வை நூல்கள்)

- தமிழ் இலக்கிய வரலாறு - சிற்பி. பாலசுப்பிரமணியன்
- புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு – தமிழண்ணல்
- தமிழ் இலக்கிய வரலாறு – சி.சேதுராமன்

## WEB SOURCES (இணையதளங்கள்)

- Tamil Heritage Foundation- [www.tamilheritage.org](http://www.tamilheritage.org) <<http://www.tamilheritage.org>>
- Tamil virtual University Library- [www.tamilvu.org/ library](http://www.tamilvu.org/library) <http://www.virtualvu.org/library>
- Project Madurai - [www.projectmadurai.org](http://www.projectmadurai.org).
- Chennai Library- [www.chennailibrary.com](http://www.chennailibrary.com) <<http://www.chennailibrary.com>>.
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- Tamil Books on line- [books.tamil cube.com](http://books.tamilcube.com)
- Catalogue of the Tamil books in the Library of British Congress [archive.org](http://archive.org)
- Tamil novels on line - [books.tamilcube.com](http://books.tamilcube.com)

பருவம்: 3	தாள்: மொழிப்பாடம்	Hrs: 6	Credits: 3
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**Learning objectives: கற்றலின் நோக்கங்கள்**

1. காலந்தோறும் எழுந்த காப்பியங்களின் போக்கையும், புதினத்தின் இலக்கிய வடிவத்தையும் மாணவர்கள் உணருமாறு செய்தல்
2. காப்பியம், புதினம், ஆகிய படைப்பியல் வகைகளைப் பற்றிய பரந்து பட்டபுலமையைப் பெருக்குதல்.
3. தமிழ் இலக்கியங்களின் உள்ளடக்கம், வெளியீட்டுநெறி, படைப்பியல் கொள்கை ஆகியவற்றை அறியச் செய்தல்.
4. இலக்கியக் கொள்கைகளின் அடிப்படையில் இலக்கியங்களைத் திறனாய்வுச் செய்யப் பயிற்சி அளித்தல்.
5. படைப்புத் துறையிலும் ஊடகத் துறையிலும் கல்விப் புலத்திலும் அயல்நாடுகளிலும் வேலைவாய்ப்பினைப் பெறுதற்குத் துணைசெய்தல்.
6. மதிப்புரை, திறனாய்வு அறிமுகப்படுத்துவதன் மூலம் சிறந்த திறனாய்வுகளை அடையாளம் காணுதல்

**அலகு: 1**

சிலப்பதிகாரம் - வழக்குரைகாதை, மணிமேகலை - ஆதிரை பிச்சையிட்ட காதை, சீவகசிந்தாமணி - பூமகள் இலம்பகம், வளையாபதி

**அலகு: 2**

பெரியபுராணம் - பூசலார் புராணம், கம்பராமாயணம் - மந்தரை சூழ்ச்சிப் படலம், வில்லிபாரதம் - மற்போர் சருக்கம், சீறாப்புராணம் - புலி வசனித்த படலம்.

**அலகு: 3**

வஞ்சிமாநகரம் வரலாற்றுப் புதினம் - நா.பார்த்தசாரதி

**அலகு: 4**

பாடம் தழுவிய இலக்கிய வரலாறு

**அலகு: 5**

மொழித்திறன்

1. நூல் மதிப்புரை
2. திறனாய்வுசெய்தல்
3. கடிதம் வரைதல்
4. விண்ணப்பம் எழுதுதல்

**Course outcomes: பயன்கள்**

- CO1 - காப்பியங்களின் வழி வாழ்வியல் சிந்தனையைப் பெறுதல். (K1,K2)
- CO2 - காப்பியங்கள் அறிமுகப் படுத்தப்படுவதால் தமிழ் மொழியின் உயர்வையும், சிறப்பையும் உணர்தல். (K2)
- CO3 - தமிழ் புதினங்கள் வழி சமகாலப் படைப்புகளின் வாழ்வியல் சிந்தனைகளை அறிதல் (K4)
- CO4 - நாவல் இலக்கியம் அறிமுகப்படுத்தப்படுவதால் சிந்தனை ஆற்றல், படைப்பாற்றல், கற்பனைத் திறன் வளர்தல் (K3)
- CO5 - தமிழ் இலக்கியம் சார்ந்தபோட்டித் தேர்வுகளை எதிர்கொள்ளும் ஆற்றல் பெறுதல் (K4)
- CO6 - கடிதம், விண்ணப்பம் எழுதும் முறைகளை அறிதல் (K6)

பாடநூல்கள் :

தமிழ்த்துறை வெளியீடு  
பார்வை நூல்கள்  
1. தமிழ் இலக்கியவரலாறு- சிற்பிபாலசுப்பிரமணியன்

இணையதளம்

1. Tamil Heritage Foundation – [www.tamilheritage.org](http://www.tamilheritage.org)<<http://www.tamilheritage.org>>.
2. Tamil Virtual University Library – [www.tamilvu.org/library](http://www.tamilvu.org/library)<http://www.virtualvu.org/library>
3. Project Madurai – [www.projectmadurai.org](http://www.projectmadurai.org)
4. Chennai Library – [www.chennailibrary.com](http://www.chennailibrary.com)<<http://www.chennailibrary.com>>
5. Tamil Universal Library- [www.ulib.prg](http://www.ulib.prg)<<http://www.ulib.prg>>
6. Tamil E-books downloads – [tamilbooksdownloads.blogspot.com](http://tamilbooksdownloads.blogspot.com)
7. Tamil Books online – [books.tamilcube.com](http://books.tamilcube.com)
8. Catalogue of the Tamil Books in the library of British congress [archive.org](http://archive.org)
9. Tamil novels.online – [books.tamil.cube.com](http://books.tamil.cube.com)

**Learning objectives: கற்றலின் நோக்கங்கள்**

1. இலக்கியங்களின் சிறப்பினை உணர்த்துதல்
2. சங்க இலக்கியத்தின் மும் வாழ்வியல் நெறிகள் உணர்தல்
3. தமிழ் இலக்கியங்களின் உள்ளடக்கம், வெளியீட்டுநெறி, படைப்பியல் கொள்கை ஆகியவற்றை அறியச் செய்தல்.
4. அகத்திணை, புறத்திணை இலக்கணங்களை மாணவர்கள் அறியச் செய்தல்
5. மொழிபெயர்ப்புத் திறனை வளர்த்தல்
6. நாடக இலக்கியங்களின் அமைப்பு முறையை அறிதல்

**அலகு: 1**

நற்றிணை 10, 14, 16, குறுந்தொகை - 16, 17, 19, 20, 25, 29, 38, 44, கலித்தொகை - 38, 51, அகநானூறு - 15, 33, 55, புறநானூறு - 37, 86, 112, பரிபாடல் - 55

**அலகு: 2**

நெடுநல்வாடை- நக்கீரர்

**அலகு: 3**

சபாபதிநாடகம் - பம்மல் சம்பந்த முதலியார்

**அலகு: 4**

பாடம் தழுவிய இலக்கியவரலாறு

**அலகு: 5**

மொழித்திறன்

1. மொழிபெயர்ப்புகலைச்சொற்கள்
2. கொடுக்கப்பட்டுள்ள ஆங்கிலப் பகுதியைத் தமிழில் மொழிபெயர்த்தல்
3. அலுவலகக் கடிதம்- தமிழில் மொழிபெயர்த்தல்

**Course outcomes: பயன்கள்**

- CO1 – சங்க இலக்கியங்களில் காணப்படும் வாழ்வியல் சிந்தனைகளை அறிதல் (K1,K2)  
CO2 – தமிழின் தொன்மையையும் செம்மொழித் தன்மையையும் உணர்தல் (K2)  
CO3 – நாடக இலக்கியம் மூலம் நடிப்பாற்றலையும் கலைத்தன்மையையும் வளர்த்தல் (K4)  
CO4 – நாடக இலக்கியம் அறிமுகப்படுத்தப்படுவதால் சிந்தனை ஆற்றல், படைப்பாற்றல், கற்பனைத் திறன் வளர்த்தல் (K4)  
CO5 – தமிழிலிருந்து அலுவலகக் கடிதங்களை மொழிபெயர்க்கும் அறிவைபெறுதல் (K3)  
CO6 - மொழி அறிவோடு வேலைவாய்ப்பினையும் பெறுதல். (K4)

பாடநூல்கள் :

தமிழ்த்துறை வெளியீடு

பார்வை நூல்கள்

2. தமிழ் இலக்கிய வரலாறு- சிறப்பிபாலசுப்பிரமணியன்

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DEPARTMENT OF ENGLISH

UG – PART II - GENERAL ENGLISH

(The Seven-Tier Pattern recommended by UGC Curriculum Development Centre and Identified as Best Practice by NAAC)

	<b>Stream A</b> (For learners of high entry level proficiency)	<b>Stream B</b> (For learners of average entry level proficiency)	<b>Stream C</b> (For learners of low entry level proficiency)
<b>Courses in Semester I</b>	<b>IV</b> 23UGEL14	<b>III</b> 23UGEL13	<b>I</b> 23UGEL11
<b>Courses in Semester II</b>	<b>V</b> 23UGEL25	<b>IV</b> 23UGEL24	<b>II</b> 23UGEL22
<b>Courses in Semester III</b>	<b>VI</b> 23UGEL36	<b>V</b> 23UGEL35	<b>III</b> 23UGEL33
<b>Courses in Semester IV</b>	<b>VII</b> 23UGEL47	<b>VI</b> 23UGEL46	<b>IV</b> 23UGEL44

**GENERAL COURSE OUTCOMES**

- CO1 Acquire the four language skills (Listening, Speaking, Reading and Writing)
- CO2 Develop the skill of independent reading and interpreting of graded texts
- CO3 Expand and consolidate active and passive vocabulary
- CO4 Acquire the skills needed to participate in a conversation that builds knowledge collaboratively
- CO5 Acquire a clear understanding of English Grammar to facilitate accuracy of communication
- CO6 Develop the skills of formal written communication to be used in academic and career related contexts

**TEXTS**

- Course I - *Spotlight I*
- Course II - *Spotlight II*
- Course III - *Spotlight III*
- Course IV - *Spotlight IV*
- Course V - *Spotlight V*
- Course VI - *Spotlight VI*
- Course VII - William Shakespeare's *Julius Caesar* & Charles Dickens' *Oliver Twist*
- All Courses - *Active English Grammar and Composition* by the Board of Editors

## EXTERNAL EXAMINATION

- ❖ External Examination has two components.  
1) Written Examination and 2) Viva Voce
- ❖ A three-hour written examination will be conducted for 100 marks for all General English papers and the scores will be converted to 40 marks, with a pass minimum of 16 marks
- ❖ At the end of every semester, **Spoken English Viva Voce** will be conducted for all the students for 100 marks (four components) and the scores will be converted to 10 marks, with a required pass minimum of 4 marks
- ❖ To pass in any General English paper, a student must secure the pass minimum of 40 out of 100

Distribution of marks:	<b>Written Exam</b> (100 marks)	Converted to 40 marks
	<b>Viva voce</b> (100 marks)	Converted to 10 marks
	<b>TOTAL</b> (40+10)	<b>50 marks</b>

## INTERNAL ASSESSMENT

- ❖ Two Internal Examinations shall be conducted for 50 marks each along with the Continuous Internal Assessments for the Core and Allied courses.
- ❖ The internal assessment for the courses may include assignments, seminars, projects, tests, viva (any oral presentation), communication activities etc., focusing on skill development or / and the course content

**GENERAL ENGLISH  
COURSE – I**

**Hours: 6**

**Course Code: 23UGEL11**

**Credits: 3**

**LEARNING OUTCOMES**

- LO1** To provide an ambience to acquire the basic language skills, listening, speaking, reading and writing
- LO2** To make the learners learn the basic elements of grammar
- LO3** To enable them to involve in basic communicative activities
- LO4** To develop basic vocabulary
- LO5** To help the learners comprehend and respond in English
- LO6** To build confidence in using English to communicate

UNIT	TOPICS	
<b>I</b>	<b>POETRY</b> Maya Angelou Hilaire Belloc	“Poor Girl” “The Justice of Peace”
<b>II</b>	<b>PROSE</b> A. P. J. Abdul Kalam Madhavan Kutty	“My Early Days” “I Won’t Let Him Go!”
<b>III</b>	<b>SHORT STORIES</b> Oscar Wilde Mulk Raj Anand	“The Selfish Giant” “The Lost Child”
<b>IV</b>	<b>LANGUAGE COMPETENCY</b> 1. Use of Verbs: Verb Grid (Positive, Negative & Question), Regular Verbs, Irregular Verbs & Modals 2. Tenses: Active Voice Tenses & Passive Voice Tenses 3. Use of Nouns: Forms of Personal Pronouns, Use of Nouns as Subject, Object, Complement and Object of the Preposition 4. Sentence Patterns: SV, SVO, SVC, SVA, SVOA, SVIODO 5. Punctuation and Capitalisation 6. Reading Comprehension (5 Anecdotes and 5 Wisdom Stories)	
<b>V</b>	<b>SPOKEN ENGLISH</b> 1. Reading Aloud (From the text)      2. Introducing oneself 3. Describing a place (With hints)      4. Describing a picture(With hints)	

**COURSE OUTCOMES**

- CO1** Use grammatical structures in meaningful constructions
- CO2** Use oral communication for day-to-day activities
- CO3** Use simple sentences for oral and written communication
- CO4** Use punctuation and capitalisation accurately
- CO5** Comprehend what they listen to, and respond to it at the primary level
- CO6** Read and appreciate simple stories and anecdotes



## TEXTBOOKS

1. Board of Editors. *Spotlight I*. India: Ponnasai Publishers & Distributors, 2015.
2. *Oxford Elementary Learner's Dictionary*. Ed. Angela Crawley. Phonetics Ed. Michael Ashby. United Kingdom: Oxford University Press, 2021.
3. Board of Editors. *Active English Grammar and Composition*. India: Trinity Press, 2022.

## REFERENCE

- Bhatnagar, R. P. ,*English for Competitive Examinations*, India: Trinity Press, 2017.
- Joseph K. V. , *A Textbook of English Grammar & Usage*, India: McGraw Hill Education 2015.
- Sinha, R. P. *Current English Grammar and Usage with Composition*. India: Oxford University Press, 2018.

S. No.	QUESTION PATTERN	Marks
I	3 Short essays (200 words each) out of 6 from Units I, II & III (3X10)	30
II	5 Match the following from Units I, II & III	05
III	5 Stating True or False from Units I, II & III	05
IV	Verb Grid (Positive, Negative & Question)	20
V	Tense Grid (Active & Passive)	10
VI	Noun as subject, object, complement & object of the preposition	10
VII	Sentence pattern	10
VIII	Punctuation & Capitalization	05
IX	Reading comprehension	05
	<b>Total</b>	<b>100</b>

## GENERAL ENGLISH

### COURSE – II

Hours: 6

Course Code: 23UGEL22

Credits: 3

#### LEARNING OUTCOMES

- LO1 To provide an ambience to acquire the basic language skills, listening, speaking, reading and writing
- LO2 To make the learners frame questions and answers
- LO3 To enable them to involve in basic communicative activities
- LO4 To develop a comprehensible use of adjectives and adverbs
- LO5 To help the learners comprehend and respond in English
- LO6 To develop oral communication for day-to-day activities

UNIT	TOPICS	
I	<b>POETRY</b> Rabindranath Tagore Gieve Patel	“Leave this Chanting and Singing” “ On Killing a Tree”
II	<b>PROSE</b> Leslie W. Leavitt Sister Nivedita	“Mahatma Gandhi” “The Judgement Seat of Vikramaditya”
III	<b>SHORT STORIES</b> O. Henry Stephen Leacock	“After Twenty Years” “With the Photographer”
IV	<b>LANGUAGE COMPETENCY</b> 1. Use of Adjectives      2. Use of Adverbs 3. Use of Conditional ‘If’ (Probable & Improbable Conditions) 4. Use of ‘who’, ‘which’, ‘where’ & ‘that’ in combining sentences 5. Framing questions – ‘Wh -’ & ‘Yes’ / ‘No’ Questions 6. Prefixes and Suffixes 7. Developing Hints into a Paragraph	
V	<b>SPOKEN ENGLISH</b> 1. Reading Aloud (from the Prescribed Text)    2. Introducing Others 3. Describing a Personality (from Hints)      4. Narrating a Story(from Hints)	

#### COURSE OUTCOMES

- CO1 Use grammatical structures in meaningful contexts
- CO2 Use oral communication for day-to-day activities
- CO3 Use simple sentences for oral and written communication
- CO4 Use enhanced vocabulary
- CO5 Comprehend and respond to what they listen to at the secondary level
- CO6 Read and appreciate simple pieces of fiction and non-fiction

#### TEXTBOOKS

1. Board of Editors. *Spotlight II*. India: Ponnasai Publishers & Distributors, 2015.

2. *Oxford Elementary Learner's Dictionary*. Ed. Angela Crawley. Phonetics Ed. Michael Ashby. United Kingdom: Oxford University Press, 2021.
3. Board of Editors. *Active English Grammar and Composition*. India: Trinity Press, 2022.

## REFERENCE

- Bhatnagar, R. P., *English for Competitive Examinations*. India: Trinity Press, 2017.
- Joseph K. V. *A Textbook of English Grammar & Usage*, India: McGraw Hill Education, 2015.
- Sinha, R. P. *Current English Grammar and Usage with Composition*. India: Oxford University Press, 2018.

S. No.	QUESTION PATTERN	Marks
I	3 Short Essays from Unit I, II and III	30
II	5 True or False ( Units I, II and III)	05
III	5 Match the Following (Unit I, II and III)	05
IV	Adding appropriate adjectives	10
V	Adding appropriate adverbs	10
VI	Framing Probable & Improbable Conditional Sentences	10
VII	Combining Sentences with 'who', 'where', 'which' & 'that'	10
VIII	Framing 'Wh' & 'Yes/No' Qns.	10
IX	Prefixes & Suffixes	05
X	Developing Hints to a Paragraph (100 words)	05
	<b>Total</b>	<b>100</b>

## GENERAL ENGLISH

### COURSE - III

**Hours: 6**

**Course Code: 23UGEL13, 23UGEL 33**

**Credits: 3**

#### LEARNING OUTCOMES

- LO1** To involve the learners in reading and interpreting English in poetry and prose (Fiction and Non-fiction)
- LO2** To enable learners to write about prescribed literature
- LO3** To help learners develop vocabulary register
- LO4** To help learners learn the appropriate use of articles, prepositions and adverbs
- LO5** To facilitate in learners, the ability to create a narration based on hints
- LO6** To build confidence in the learners to speak English for specific purposes

UNIT	TOPICS	
<b>I</b>	<b>POETRY</b> William Shakespeare P. B. Shelley Oliver Goldsmith	“All the World’s a Stage” “Ozymandias” “The Village Schoolmaster”
<b>II</b>	<b>SHORT STORIES</b> A. J. Cronin Stephen Leacock Ernest Hemingway	“Two Gentlemen of Verona” “The Conjuror’s Revenge” “A Day’s Wait”
<b>III</b>	<b>PROSE &amp; SHORT STORIES</b> C. L. N. Prakash O. Henry Natsume Soseki	“Rethink Your Thinking” “The Gift of the Magi” “I am a Cat”
<b>IV</b>	<b>LANGUAGE COMPETENCY</b> 1. Homonyms, Homophones, Homographs    2. Articles 3. Prepositions                                    4. Adverbs 5. Constructing a story using hints	
<b>V</b>	<b>SPOKEN ENGLISH</b> 1. Reading aloud                                    3. Describing a picture 2. Describing a process                            4. Personal Conversation (Habits, Hobbies, Future Plan)	

#### COURSE OUTCOMES

- CO1** Read and understand English in poetry and prose (Fiction and Non-Fiction)
- CO2** Write coherent essays about prescribed literature
- CO3** Use words from acquired vocabulary register
- CO4** Use articles, prepositions and adverbs appropriately
- CO5** Create a narration from hints

**CO6** Speak English confidently in a descriptive as well as expository style

**TEXTBOOKS**

1. Board of Editors. *Spotlight III*, India: Ponnasai Publishers & Distributors, 2015.
2. Board of Editors. *Active English Grammar and Composition*. India: Trinity Press, 2022.

**REFERENCE**

- Bhatnagar, R. P. *English for Competitive Examinations*. India: Trinity Press, 2017.
- Joseph. K. V, *A Textbook of English Grammar & Usage*, India:McGraw Hill Education, 2015
- Sinha, R. P. *Current English Grammar and Usage with Composition*. India: Oxford University Press, 2018.

<b>S. No.</b>	<b>QUESTION PATTERN</b>	<b>Marks</b>
I	1 Short Essay (200 words) out of 2 from Unit I	10
II	1 Essay (300 words) out of 2 from Unit II	15
III	1 Essay (300 words) out of 2 from Unit III	15
IV	5 passages with 2 Qns. each (from Units I,II &III)	10
V	Homonyms, Homophones, Homographs	10
VI	Articles	10
VII	Prepositions	10
VIII	Adverbs	10
IX	Constructing a story	10
	<b>Total</b>	<b>100</b>



- CO3** Use the various tense forms accurately with proper subject - verb agreement  
**CO4** Write descriptive paragraphs with unity of sense  
**CO5** Identify common errors in the usage of Tenses and Concord  
**CO6** Speak English fluently with confidence in an expository as well as analytical style

**TEXTBOOKS**

1. Board of Editors. *Spotlight IV*. India: Ponnasai Publishers & Distributors, 2015.
2. Board of Editors. *Active English Grammar and Composition*. India: Trinity Press, 2022.

**REFERENCE**

- Bhatnagar, R. P. *English for Competitive Examinations*. India: Trinity Press, 2017.
- Joseph K. V. *A Textbook of English Grammar & Usage*, India: McGraw Hill Education, 2015
- Sinha, R. P. *Current English Grammar and Usage with Composition*, India: Oxford University Press, 2018.

S. No.	QUESTION PATTERN	Marks
I	1 Short Essay (200 words) out of 2 from Unit I	10
II	1 Essay (300 words) out of 2 from Unit II	15
III	1 Essay (300 words) out of 2 from Unit III	15
IV	5 passages with 2 Qns. each (from Units I, II & III)	10
V	Tenses	10
VI	Concord	10
VII	Describing a thing / a place / an event	10
VIII	Spotting Errors	10
IX	Letter Writing	10
	<b>Total</b>	<b>100</b>

**GENERAL ENGLISH**

**COURSE – V**

<b>Hours: 6</b>	<b>Course Code: 23UGEL25, 23UGEL35</b>	<b>Credits: 3</b>
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**LEARNING OUTCOMES**

- LO1** To introduce learners to intermediate level of English through prescribed literature
- LO2** To make learners read, interpret and write about prescribed pieces of literature
- LO3** To make learners learn complex language structures and appropriate use of conjunctions
- LO4** To help learners become familiar with the accurate use of language with an awareness of common errors in language use
- LO5** To make learners understand the logical sequence of ideas within a paragraph
- LO6** To make learners speak English fluently with confidence and accuracy for specific purposes

UNIT	TOPICS	
<b>I</b>	<b>POETRY</b> William Wordsworth Robert Frost Mina Assadi H.W. Longfellow Philip Larkin	“The Solitary Reaper” “The Road Not Taken” “A Ring to Me Is Bondage” “A Slave’s Dream” “Next Please”
<b>II</b>	<b>PROSE, DRAMA AND SHORT STORY</b>	
<b>II</b>	Dr. Radhakrishnan Collins & Lapiere Oscar Wilde Somerset Maugham A. A. Milne	“Humanities Vs Sciences” “The Second Crucifixion” “The Model Millionaire” “The Ant and the Grasshopper” “The Boy Comes Home”
<b>III</b>	<b>LANGUAGE COMPETENCY (Grammar &amp; Vocabulary)</b> 1. Words often confused 2. Synonyms and Antonyms 3. Synthesis and Transformation of Sentences (Simple, Compound & Complex) 4. Conjunctions 5. Active - Passive Voice	
<b>IV</b>	<b>LANGUAGE COMPETENCY (Composition)</b> 1. Expansion of Ideas / Proverbs 2. Sentence Arrangement 3. Dialogue Writing	
<b>V</b>	<b>SPOKEN ENGLISH</b> 1. Reading and Interpreting 2. Turncoat 3. Expand a Proverb 4. Issue Based Conversation	



## COURSE OUTCOMES

- CO1** Read, interpret and analyse poetic English to understand open possibility of inferences
- CO2** Write logically planned essays to address specific questions concerning prescribed literature
- CO3** Understand the forms and structural differences in different types of sentences and their specific purposes
- CO4** Use complex language structures with appropriate conjunctions
- CO5** Use vocabulary actively with an awareness of homonyms, homophones, synonyms and antonyms
- CO6** Use Spoken English fluently with confidence and accuracy for specific purposes such as analytical, argumentative and expository talks

## TEXT BOOKS

1. Board of Editors. *Spotlight V*, India:Ponnasai Publishers & Distributors, 2015.
2. Board of Editors. *Active English Grammar and Composition*. India:Trinity Press, 2022.

## REFERENCE

- Bhatnagar, R. P. *English for Competitive Examinations*, India: Trinity Press, 2017.
- Joseph K. V. *A Textbook of English Grammar & Usage*, India: McGraw Hill Education, 2015
- Sinha, R. P. *Current English Grammar and Usage with Composition*, India: Oxford University Press, 2018

S. No.	QUESTION PATTERN	Marks
I	1 Short Essay (200 words) out of 2 from Unit I	10
II	1 Essay (300 words) out of 2 from Unit II	15
III	5 passages with 2 Qns. each (from Units I, II & III)	10
IV	Vocabulary	15
V	Synthesis of sentences	10
VI	Transformation of sentences	05
VII	Active - Passive Voice	10
VIII	Conjunction	05
IX	Expansion of Ideas / Proverbs (2x5=10)	10
X	Sentence Arrangement	05
XI	Dialogue Writing	05
	<b>Total</b>	<b>100</b>

**GENERAL ENGLISH**

**COURSE - VI**

**Hours: 6**

**Course Code: 23UGEL36, 23UGEL46**

**Credits: 3**

**LEARNING OUTCOMES**

- LO1** To introduce learners to advanced level of poetic English through representative pieces, to make them understand oblique use of language
- LO2** To make them read and understand modern English prose through samples of biography, autobiography, short story and one act play
- LO3** To familiarise them with advanced language structures and the use of idioms and phrasal verbs
- LO4** To make them understand and use different degrees for comparison and use language for reporting speech
- LO5** To acquaint them with the skills of expanding or developing, and condensing ideas
- LO6** To make them speak English fluently and accurately for specific purposes

UNIT	TOPICS	
<b>I</b>	<b>POETRY</b> Edwin Arnold Sylvia Plath John Keats John Donne Maya Angelou	“Siddhartha” “The Mirror” “La Belle Dame Sans Merci” “Death Be Not Proud” “I Know Why the Caged Bird Sings”
<b>II</b>	<b>PROSE, SHORT STORY &amp; DRAMA</b> Anne Frank C.P. Snow Chinua Achebe Hugh Chesterton	“The Diary of a Young Girl” “Hardy and Ramanujan” “Marriage is a Private Affair” “The Pie and the Tart”
<b>III</b>	<b>LANGUAGE COMPETENCY (Grammar and Vocabulary)</b> 1. Degrees of Comparison                      2. Direct- Indirect Speech 3. Cloze Test.                                      4. Idioms and Phrasal verbs 5. Spotting Errors	
<b>IV</b>	<b>LANGUAGE COMPETENCY (Composition)</b> 1. Précis Writing                      2. Essay Writing	
<b>V</b>	<b>SPOKEN ENGLISH</b> 1. Reading and Interpretation                      2. Issue Based Conversation 3. Public Speaking on subject topic                      4. Extempore	

## COURSE OUTCOMES

- CO1 Read and interpret the oblique language of poetry and write appreciative essays on the prescribed literature
- CO2 Read, interpret and write analytical essays about prescribed prose pieces
- CO3 Use advanced grammar structures to report speech and use the three degrees of comparison for intended emphasis
- CO4 Use advanced nuances of language such as idioms and phrasal verbs
- CO5 Write reflective, descriptive, expository and imaginative essays with appropriate content, and condense material to a précis
- CO6 Use English fluently and accurately for public speaking, extempore and other specific purposes

## TEXT BOOKS

- Board of Editors. *Spotlight VI*, India: Ponnasai Publishers & Distributors, 2016.
- Board of Editors. *Active English Grammar and Composition*, India: Trinity Press, 2022

## REFERENCE

- Bhatnagar, R. P. *English for Competitive Examinations*, India: Trinity Press, 2017.
- Joseph K. V. *A Textbook of English Grammar & Usage*, India: McGraw Hill Education, 2015
- Sinha, R. P. *Current English Grammar and Usage with Composition*. India: Oxford University Press, 2018.

S. No.	QUESTION PATTERN	Marks
I	1 short essay (200 words) out of 2 from Unit I	10
II	1 essay (300 words) out of 2 from Unit II	15
III	5 Passages with 2 Qns. each (from Units I & II)	10
IV	Degrees of Comparison	05
V	Direct Indirect Speech	10
VI	Making sentences – Idioms	05
VII	Phrasal verbs	05
VIII	Spotting errors ( Multiple Choice )	10
IX	Correcting the errors (Rewriting)	05
X	Cloze Test	05
XI	Precis Writing	10
XII	Essay Writing	10
	<b>Total</b>	<b>100</b>

## GENERAL ENGLISH

### COURSE - VII

Hours: 6

Course Code: 23UGEL47

Credits: 3

#### LEARNING OBJECTIVES

- LO1 To facilitate learners' reading advanced English through representative pieces of Literature
- LO2 To help learners infer and interpret prescribed literature and write coherent, Analytical essays
- LO3 To help learners acquire the advanced use of English for professional purposes
- LO4 To help learners prepare resume and CVs for professional use
- LO5 To encourage learners in using English skillfully and creatively to discuss, brainstorm or debate a topic, through active practice
- LO6 To equip learners with the soft skills necessary for employability

<b>I</b>	<b>DRAMA</b> William Shakespeare <i>Julius Caesar</i>
<b>II</b>	<b>FICTION</b> Charles Dickens <i>Oliver Twist</i>
<b>III</b>	<b>SOFT SKILLS 1 (Theory and Practice)</b> 1. Interview skills*                      2. Group Discussion* 3. Debate                                      4. Interpersonal Skills * Included for Spoken English Viva Voce also
<b>IV</b>	<b>SOFT SKILLS 2 (Theory and Practice)</b> 1. Time Management                      2. Problem Solving Techniques 3. Teamwork                                      4. Leadership
<b>V</b>	<b>APPLICATION &amp; RESUME</b> 1. Chronological Resume.              2. Functional Resume 3. Responding to the given advertisement

#### COURSE OUTCOMES

- CO1 Read and understand advanced forms of English in Literature
- CO2 Interpret and write analytical essays on topics concerning prescribed pieces of literature
- CO3 Speak English fluently and accurately in professional contexts
- CO4 Prepare application with appropriate Resume structure for employment
- CO5 Use English effectively and creatively for interview, group discussion etc.,
- CO6 Behave, react and handle situations connected to employability, using the acquired knowledge of soft skills

## TEXT BOOKS

- Shakespeare, William. *Julius Caesar*, United Kingdom: Oxford University Press, 2008.
- Dickens, Charles. *Oliver Twist*, United Kingdom: Penguin Classics, 2003

## REFERENCE

- Bhatnagar, R. P. *English for Competitive Examinations*. India: Trinity Press, 2017.
- Joseph K. V. *A Textbook of English Grammar & Usage*, India: McGraw Hill Education, 2015
- Sinha, R. P. *Current. English Grammar and Usage with Composition*, India: Oxford University Press, 2018.

S. No.	QUESTION PATTERN	Marks
I	5 Multiple Choice Questions from Unit I	05
II	5 Multiple Choice Questions from Unit II	05
III	1 Essay (400 words) out of 3 from Unit I	15
IV	1 Essay (400 words) out of 3 from Unit II	15
V	2 Annotations out of 3 from Unit I	10
VI	2 Paragraphs out of 3 from Unit II	10
VII	1 Essay out of 2 from Unit III	15
VIII	1 Essay out of 2 from Unit IV	15
IX	Responding to the given Advertisement	10
	<b>Total</b>	<b>100</b>

**DEPARTMENT OF HUMAN EXCELLENCE****St. Xavier's College (Autonomous), Palayamkottai****Courses offered**

Semester	Category	Course Code	Course Title
I	FC	23UHER11/ 23UHEE11	Religion: Catholic Doctrine / Ethics
II	SEC3	23UHEI21	Integrated Personality Development
III	SEC4	23UHEL31	Life Coping and Entrepreneurial Skills Management
IV	EVS	23UEVS41	Environmental Studies
V	VE	23UVEH51	Human Rights and Social Analysis

**NME**

Semester	Category	Course Code	Course Title
I	Library	23ULBN11	Foundations of Library Science
I	XRF	23UXRN11	Traditional Knowledge of Indian Medicinal Systems
II	Library	23ULBN21	Information Resources
II	XRF	23UXRN21	Indian Traditional Medicinal Foods
III	XRF	23UXRN31	Food Microbiology
IV	XRF	23UXRN41	Herbal Resources and Their Conservation
IV	MAX Forum	23UMXN41	Society, Economy and Politics in Contemporary India

**Common Question Pattern****Internal Test**

Part A	Answer ALL the questions in one or two lines	5 x 2 = 10
Part B	Answer ALL the questions, each in a paragraph	3 x 5 = 15
Part C	Write an essay on the following	1 x 10 = 10

**Semester Exam**

Part A	Answer ALL the questions in one or two lines	10 x 3 = 30
Part B	Answer ALL the questions, each in a paragraph	5 x 8 = 40
Part C	Write an essay on each the following	2 x 15 = 30

**RELIGION: CATHOLIC DOCTRINE  
(23UHER11)**

<b>SEMESTER:I</b>	<b>VE</b>	<b>HOURS:2</b>	<b>CREDITS: 2</b>	<b>TOTALHOURS:30</b>
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**Course Outcomes:**

Upon completion of the course the students will be able to

1. Recite the Sacraments(K1)
2. Identify the challenges of the present day church(K1)
3. Associate Old and New testaments of the bible(K2)
4. Explain the Church history(K2)
5. Discuss the Marian worship (K2)
6. Summarize the catholic social teachings(K2)

**Unit I: Introduction to Bible (6 Hours)**

Bible as a Word of God, its inspiration, the Canon - Old and New Testaments and their interconnectedness - Traditional and modern interpretations

**Unit II: Introduction to the Church history (6Hours)**

The beginnings of the Church - Medieval period and its challenges - The importance of the Second Vatican Council and their decrees - Synodality

**Unit III: Introduction to the Sacraments (6Hours)**

The origin of the seven sacraments - Their practices and meanings - History of the sacraments

**Unit IV: Introduction to Mariology (6Hours)**

Mary, Mother of God and Jesus - Mary, our Mother and in the Gospels - Mariology in the history of the Church – Mary as a Prophet of revolution

**Unit V: Church in the Contemporary World (6Hours)**

The challenges of the present day Church – Casteism and Same sex marriage – Ecumenical unity and Inter Religious harmony - Catholic Social Teachings

**REFERENCES:**

1. Paul C. Jesuraj, Growing in Your Faith, July 2022.
2. Second Vatican Council Documents

**ETHICS**  
**(23UHEE11)**

<b>SEMESTER: I</b>	<b>VE</b>	<b>HOURS: 2</b>	<b>CREDITS: 2</b>	<b>TOTAL HOURS: 30</b>
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**Course Outcomes :**

Upon completion of the course the students will be able to

- Describe the Ethical foundations and human history (K1)
- Identify Ethics and its relationship with Religions (K1)
- List the personal ethical codes to be practices in day to day life (K1)
- Associate ethics in family and society (K2)
- Summarize modern ethical issues and problems (k2)
- Discuss bio and environmental ethics (k2)

**Unit I : Introduction to Ethics** **(6 Hours)**

Meaning, Nature and Scope of Ethics - Challenges and Importance of ethics - Basic Ethical Foundations

**Unit II : Ethics in Religions** **(6 Hours)**

Ethical foundations and meanings in big and small traditions - Ethics and its relationship with Religions

**Unit III : Personal Ethics** **(6 Hours)**

Moral precepts - Dynamics of personal morality - Moral Conscience - Ethical aspects of Thirukural – Evils of Corruption – Gandhi's Seven Deadly Sins.

**Unit IV : Family Ethics and Social Ethics** **(6 Hours)**

Role of Family in ethical formulations- Respecting persons - Peace and Justice - Human Duties

**Unit V : Modern Ethical Issues** **(6 Hours)**

Bio Ethics - Media Ethics - Environmental Ethics –Cyber Ethics

**REFERENCES:**

1. Ethics prepared by School of Interdisciplinary and Trans-disciplinary Studies, Indira Gandhi National Open University (MPYE 002)
2. Course material prepared by the Department of Human Excellence.



**INTEGRATED PERSONALITY DEVELOPMENT**  
**(23UHEI21)**

<b>SEMESTER: II</b>	<b>SEC3</b>	<b>HOURS: 2</b>	<b>CREDITS: 2</b>	<b>TOTAL HOURS: 30</b>
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**Course Outcomes:**

Upon completion of the course the students will be able to

- Identify personal strengths and weaknesses (K1)
- Identify the means of self-esteem (K1)
- Identify the means of improving personal performance(K1)
- Explain the techniques of self-management(K2)
- Describe coping strategies of learning (K2)
- Discuss the traits of personal competence(K2)
- Summarize different dimensions of Personality (K2)

**UNIT I: Self – Knowledge** **(6 Hours)**

Exploring habits, attitudes, preferences and experience –SWOC analysis – Johari Window – Enhancing one’s self image, self-esteem, self confidence

**UNIT II: Self-Management** **(6 Hours)**

Understanding of life story - Focusing on Internal narratives - Managing change, confusion and uncertainty –Goal setting – Personal Vision and Mission statements

**UNIT III: Personal Competence and Maturity** **(6 Hours)**

Motivation - Developing rapport - Giving and receiving constructive criticism - Assertiveness and negotiation skills – Leadership – Type of Leadership – Qualities of a good leader

**Unit IV: Dimensions of Personality Development** **(6 Hours)**

Recognizing the gradual growth in different dimension of one’s personality such as (a) Physical (b) Intellectual (c) Emotional (d) Moral (e) Social and (f) Spiritual - Learning the Development process; Tools and Skills - Helping to maximize one’s potentials

**Unit IV: Academic Learning Strategies** **(6 Hours)**

Memory - Art of generative listening, learning and writing - Note making - Presentation skills - Time management - Receptive skills - Classroom etiquettes - Cyber knowledge

**REFERENCE BOOKS:**

1. Dr. Xavier Alphonse S.J., We Shall Overcome, ICRDEC Publications, Chennai, 2004.
2. Personality Development, Harold R. Wallace and L. Ann Masters, South-Western, Cengage Learning India PL, New Delhi, 2006.
3. Course material prepared by the Department of Human Excellence

**LIFE COPING AND ENTREPRENEURIAL SKILLS MANAGEMENT**  
**(23UHEL31)**

<b>SEMESTER: III</b>	<b>SEC4</b>	<b>HOURS: 2</b>	<b>CREDITS: 2</b>	<b>TOTAL HOURS: 30</b>
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**Course Outcomes :**

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

1. Identify the various challenges faced in adolescence (K1)
2. Tabulate healthy habits and lifestyle (K1)
3. Identify problem solving strategies (K1)
4. Discuss family and professional relationship(K2)
5. Explain cognitive, emotional and behavioural perspectives (K2)
6. Describe evils of addiction and the remedies available (K2)

**Unit I: Physical AND Mental Wellbeing (6 Hours)**

Adolescent Health and Holistic Health - Understand and appreciate physical Self - Personal hygiene and grooming - Balanced diet - Healthy habits and lifestyle - Sound body and mind - Nurturing health at home, in campus –Definition of Health - Women health – various medicine systems

**Unit II: Interpersonal and Social Wellbeing (6 Hours)**

Family Relationship: Values in family relationship, Nuclear, Joint Family, Dependence, Overdependence, Happy family, Broken Family - Caring Elders - Rapport Building with Peers/ Friends, Strangers, Transgenders - Professional Relationship : Officials, Mentors, Staff & Service Personnel- Other centeredness and others point of view and Empathy

**Unit III: Problem-solving and Decision making skills (6 Hours)**

Decision making processes - Lateral Thinking and problem-solving strategies - Select and apply problem-solving strategies to more complex tasks and problems - Gain familiarity with concepts such as performance indicators and benchmarking – Counseling.

**Unit IV: Coping Strategies (6 Hours)**

Conflict/Crisis Management –Stress Management – Emotional Management - Team, Task and Resource Management – Ignatian Discernment Process

**Unit V: Overcoming Addiction (6 Hours)**

Various stages of addiction- Gadgets addiction - Substance abuse - Media addiction – Internet addiction – Impact, prevention and remedies.

**REFERENCE BOOKS:**

1. Dr. Xavier Alphonse S.J., We Shall Overcome, ICRDEC Publications, Chennai, 2004.
2. Covey Sean, Seven Habits of Highly Effective Teens, New York, Fireside Publishers, 1998.
3. Carnegie Dale, How to win Friends and Influence People, New York: Simon & Schuster, 1998.
4. Course Material prepared by the Department of Human Excellence.

**ENVIRONMENTAL STUDIES**  
**(23UEVS41)**

<b>SEMESTER: IV</b>	<b>EVS</b>	<b>HOURS: 2</b>	<b>CREDITS: 2</b>	<b>TOTAL HOURS: 30</b>
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**Course objective:**

To cater to students from diverse disciplinary backgrounds and to sensitise them about the commitment of our nation towards achieving sustainable development goals and addressing global environmental challenges.

**Course outcomes:**

The student will be able to:

1. Describe various natural resources and the need for sustainable development (K1).
2. Relate biodiversity and its conservation approaches (K2).
3. Solve the environmental issues of concern and discover prevention strategies (K3).
4. Sensitize and categorize the adverse health impacts of pollution (K3).
5. Assess environmental quality and risks for climate change mitigation (K4 & K5).
6. Recognize the major treaties to safeguard Earth's environment and resources (K2).

**Unit I: Natural Resources and Sustainable Development (6 hours)**

Overview of natural resources: definition, classification. Biotic resources: major types, status and challenges. Water resources: types, over-exploitation, issues, challenges, water scarcity, conflicts. Soil and mineral resources: important minerals, problems, soil as a resource. Energy resources: sources, conventional and non-conventional, implications. Introduction to sustainable development: SDGs, targets and indicators, challenges and strategies.

**Unit II: Conservation of Biodiversity and Ecosystems (6 hours)**

Biodiversity and its distribution: Levels and types, India and world, hotspots, threat categories. Ecosystems and ecosystem services: major types in India, basic characteristics, significance. Threats to biodiversity and ecosystems: land use, commercial exploitation of species and invasive species. Major conservation policies: in situ, ex situ, protected areas, traditional knowledge, community based conservation, gender and conservation.

**Unit III: Environmental Pollution and Health (6 hours)**

Understanding disaster and pollution: definitions, natural and man-made, point source and non-point source, kinds. Air and water pollution: criteria pollutants, sources, and adverse effects, quality standards. Soil and noise pollution: sources and health effects. Thermal and radioactive pollution: sources and impact on health and ecosystems.

**Unit IV: Climate Change: Impacts, Adaptation and Mitigation (6 hours)**

Understanding climate change: structure of atmosphere, natural and anthropogenic variations, importance of 1.5 °C and 2.0 °C limits to global warming, projections of climate change in Indian subcontinent. Impacts, vulnerability and adaptation to climate change. Mitigation of climate change: GHG reduction vs. sink enhancement, concept of carbon intensity, energy intensity and carbon neutrality; policy instruments, carbon capture and storage, climate justice.

## **Unit V: Environmental Treaties and Legislation**

**(6 hours)**

Overview of instruments of international cooperation: bilateral, multilateral, conventions and protocols, COPs. Major International Environmental Agreements: CBD, CITES, UNCCD, UNFCCC. Major Indian Environmental Legislations: acts, rules, sites, areas, zones and judgements. Major International organisations and initiatives: UNEP, IUCN, WCED, UNESCO, IPCC, MAB.

### **Reference books**

1. Singh, J.S., Singh, S.P., Gupta, S.R. (2006). Ecology, Environment and Resource Conservation. Anamaya Publications.
2. Harris, Frances (2012). Global Environmental Issues, 2nd Edition. Wiley- Blackwell.
3. Krishnamurthy, K.V. (2003). Textbook of Biodiversity, Science Publishers, Plymouth, UK.
4. Ahluwalia, V. K. (2015). Environmental Pollution, and Health. The Energy and Resources Institute (TERI).
5. Pittock, Barrie (2009). Climate Change: The Science, Impacts and Solutions. 2nd Edition. Routledge.
6. Ministry of Environment, Forest and Climate Change (2019). A Handbook on International Environment Conventions & Programmes.
7. KanchiKohli, Manju Menon (2021). Development of Environment Laws in India, Cambridge University Press.

**HUMAN RIGHTS AND SOCIAL ANALYSIS**  
**(23UVEH51)**

<b>SEMESTER: V</b>	<b>VE</b>	<b>HOURS: 2</b>	<b>CREDITS: 2</b>	<b>TOTAL HOURS: 30</b>
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**Course Outcomes :**

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

- Describe Indian social scenario (K1)
- List the different kinds of fundamental rights (K1)
- Discuss major social problems in India (K2)
- Analyze critically society and its network of relationships (K4)
- Analyze local and global social problems (K4)
- Describe redressal mechanisms for human rights violations (K6)

**Unit I: World trends today and Indian Scenario (6 Hours)**

Some basic data – Globalization - World Social Forum vs World Economic Forum - The North South divide – Democracy - Types of Governance in the world – Demography and Basic Data of India

**Unit II: Indian Social System (6 Hours)**

Social Analysis - Social system and its components - Interdependence of human being and society - A land of cultural linguistic and religious diversity - secularism-communalism-fundamentalism-Indian politics and religion-problems of the minority.

**Unit III: Major Social Problems I (6 Hours)**

Indian Economic inequality and Poverty; Manifestation and Measurement; Incidence and Magnitude; Causes, problems of poor and pains of poverty; the remedy - Ignorance in Governance and corruption: The Concept; Causes and Impact of Corruption; Combating Corruption - Illiteracy: Magnitude, Causes and Consequences

**Unit IV: Major Social Problems II (6 Hours)**

Caste Discrimination: caste discrimination and process of exclusion, Honour Killing, Untouchability, Caste Politics, Reservation policy –Dalit Empowerment - Child abuse, child labour - Effects of Abuse on Children - Violence against women: Harassment; Nature, Extent and Characteristics– Empowerment of Women - LGBTQIA+ – Currently pressing issues.

**Unit V: Human Rights, Indian Constitutions and Empowerment (6 Hours)**

Universal Human Rights: The concept – Evolution – Organizations and Recent Developments – Indian Constitutions: Preamble - Political and Civil fundamental rights and duties. Empowerment Models: Communitarian and Local Models – Social Reformers: Ambedkar, Gandhi, Muthulakshmi Reddy and Periyar - Dreams and hopes for better India.

**REFERENCE BOOKS:**

1. P.N. Sharma, “Social problems and issues in India”, Bharat Book Centre, 2014
2. New India, The Reality Reloaded, Gurjot S. Kaler, Chandigarh, India, 2018
3. Course Material Prepared by the Department of Human Excellence

**FOUNDATIONS OF LIBRARY SCIENCE  
(23ULBN11)**

<b>SEMESTER: I</b>	<b>NME</b>	<b>HOURS: 2</b>	<b>CREDITS: 2</b>	<b>TOTAL HOURS: 30</b>
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**COURSE Outcomes:** At the end of the course the students will be able to

- CO1. Comprehend the Evolution, Significance, and Fundamental Operations of Libraries. (K2)
- CO2. Develop Effective Reading Strategies and Critical Thinking Skills. (K3)
- CO3. Differentiate and grasp the distinct roles and functions of various types of libraries. (K4)
- CO4. Explore Modern Library Services and the Impact of Digital Resources. (K4)
- CO5. Recognize the potential of VR, AI, and chatbots in enhancing user support within library environments. (K5)

**UNIT 1 (6 Hours)**

**INTRODUCTION TO LIBRARY**

The history and evolution of libraries - Need - Purpose - Functions - Five Laws of Library Science.

**UNIT 2 (6 Hours)**

**TYPES OF LIBRARY**

Public – Academic – Special - National. (Definition, purpose and functions of each type of library.

**UNIT 3 (6 Hours)**

**LIBRARY SERVICES AND COLLECTION DEVELOPMENT**

Reference services and reader advisory- Collection development and Management - E-books - E-journals Database - Bulletin Boards.

**UNIT 4 (6 Hours)**

**EMERGING TECHNOLOGIES IN LIBRARIES**

Virtual reality and augmented reality in libraries - AI and chatbots for user support - Internet of Things (IoT) applications in libraries.

**UNIT 5 (6 Hours)**

**READING CULTURE FOR LIBRARY PRACTITIONERS**

Value of Reading in Professional Development - Exploring Diverse Reading Materials - Effective Reading Techniques - Critical Thinking and Reflection.

**Text Book**

Kumar P S G, Foundations of Library and Information Science B. R. Publishing Corporation

**Reference**

1. Khanna J K, Library and Society, Kurukshetra University, Kurukshetra
2. Kumar P S G, Foundation of Library and Information Science Paper 1 of UGC Model Curriculum, B.R. Publishing Corporation

**TRADITIONAL KNOWLEDGE OF INDIAN MEDICINAL SYSTEMS**  
**(23UXRN11)**

<b>SEMESTER: I</b>	<b>NME</b>	<b>HOURS: 2</b>	<b>CREDITS: 2</b>	<b>TOTAL HOURS: 30</b>
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**Course outcomes:** At the end of the course the students will be able to

**CO1:** Understand the concepts of ethno botany and its branches (K1).

**CO2:** Provide a strong foundation in the principles of ethno medicine and its applications (K2 & K4).

**CO3:** Inculcate knowledge and make the students aware of the commercial value of medicinal plants (K2 & K3).

**CO4:** Give an insight into the edible and medicinal plants in tribal medicine (K3).

**CO5:** Comprehend the advances made in the field of plant biotechnology in conservation of medicinal plant resources (K4).

**CO6:** Understand ethno botany of the Western Ghats, their medicinal and commercial values and conservation (K1- K4).

**Unit I: Ethnobotany** **(6 hours)**

History of Ethnobotany, concept, scope and objectives. The relevance of ethnobotany in the present context. Major ethnic groups in Tamil Nadu.

**Unit II: Traditional medicines** **(6 hours)**

Medicinal plants used by Tribals. Ethnobotanical formulations; Ethnobotanical uses of selected medicinal plants with a) *Azadirachta indica* b) *Ocimum tenuiflorum* c) *Vitex negundo*. d) *Gloriosa superba* e) *Tribulus terrestris* f) *Pongamia pinnata* g) *Senna auriculata* h) *Indigofera tinctoria*. Importance and scope of medicinal plants used by Paliyans.

**Unit III: Commercial value of traditional medicinal plants** **(6 hours)**

Raw drugs from ethnomedicinal plants - Economic potentials of selected ethnomedicinal plants. Ethnobotany as a source of important drugs a) Reserpine b) Artemisin c) Gugulipid d) Cathranthin e) Strychnine. Export of medicinal plants and their products.

**Unit IV: Collection, Utilization and Conservation of Traditional Medicinal Plants** **(6 hours)**

The significance of wild medicinal plants – Collection and utilization of medicinal plants – Therapeutics uses of wild medicinal plants. Role of ethnic groups in the conservation of plant genetic resources. Participatory forest management.

**Unit V: Conventional and modern aspects of medicinal plant propagation** **(6 hours)**

Plant Propagation; Methods of propagation – conventional - vegetative cutting, layering grafting etc., Modern methods- Tissue culture; Micropropagation, isolation of secondary metabolites from *in vitro* culture

### **Textbooks:**

1. P.C. Trivedi, Dr. Pravin Chandra 2011. Text Book of Ethnobotany, Pointer Publishers.
2. Bir Bahadur, K. V. Krishnamurthy, T. Pullaiah. 2021. Ethnobotany of India, 5-Volume Set. Apple Academic Press
3. Jain, A. and Jain, S.K. 2016. Indian Ethno botany - Bibliography of 21st Century Scientific Publishers (India).
4. Cunningham, A. B. (2001). Applied Ethnobotany. Earthscan publishers Ltd. London & Sterling
5. Indian Medicinal Plants -An Illustrated Dictionary-C.P. Khare (Ed.) 2019, ©Springer Science+Business Media, LLC.

### **Reference Books**

1. Paul E. Minnis 2000. Ethnobotany: A Reader. University of Oklahoma Press
2. Gary J. Martin, 2014. Ethnobotany A Methods Manual. Springer US.
3. T. Pullaiah, Bir Bahadur, K. V. Krishnamurthy. 2016. Ethnobotany of India Western Ghats and West Coast of Peninsular India. Apple Academic Press
4. Ministry of Environment and Forests. 1994. Ethno biology in India. A Status Report. All India Coordinated Research Project on Ethno biology. Ministry of Environment and Forests. New Delhi
5. Albuquerque, U.P., Ramos, M.A., Júnior, W.S.F., and De Medeiros, P.M. 2017. Ethnobotany.

### **Web Resources**

- <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC2816487/>
- [https://www.wipo.int/edocs/pubdocs/en/wipo\\_pub\\_tk\\_6.pdf](https://www.wipo.int/edocs/pubdocs/en/wipo_pub_tk_6.pdf)
- <https://main.ayush.gov.in/ayush-systems/ayurveda/faq>
- <https://www.who.int/news>
- <https://www.csir.res.in/documents/tkdl>
- <https://www.meity.gov.in/content/national-digital-library>



**INFORMATION RESOURCES**  
**(23ULBN21)**

<b>SEMESTER: II</b>	<b>NME</b>	<b>HOURS: 2</b>	<b>CREDITS: 2</b>	<b>TOTAL HOURS: 30</b>
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**Course Outcomes:** Upon completion of the course, the students will be able to

- CO1. learn all kinds of Secondary Sources. (K1)
- CO2. Learn electronic reference materials. (K1)
- CO3. Understand the concept and importance of Primary, Secondary and Tertiary sources (K2)
- CO4. Analyze the different Non Documentary Sources (K4)
- CO5. Assess electronic information sources, including e-books and e-journals. (K4)

**UNIT-I : Introduction to Information Sources (6 Hours)**

Definition, Type, Characteristics - Primary, Secondary, Tertiary –Evaluation of print Reference Sources

**UNIT-II: Secondary Sources (6 Hours)**

Definition, Types- Dictionaries, Encyclopedia, Directories, Manuals and Handbooks, Bibliographic sources

**UNIT-III : Non – Documentary Source (6 Hours)**

Formal and Informal – Human Sources, Institutional Information Sources, Technological Gate Keepers and Invisible Colleges.

**UNIT-IV : Electronic Information Sources (6 Hours)**

Meaning- Characteristics- Research database Open Access Resources-Audio resources

**UNIT-V: Online Publishers (6 Hours)**

Detailed study of E-books (Amazon, Sage Publication), E-journals (Springer, Verlog), Database (PROQUEST, EBSCO), Evaluation of E-Resources.

**Reference Books:**

- Singh, G. (2011). Digital libraries and digitization. EssEss Publications.
- 2. Baby M.D. (2000) Peter Clayton, G. E. Gorman. Managing Information Resources in Libraries. Cambridge Publishers.

**INDIAN TRADITIONAL MEDICINAL FOODS  
(23UXRN21)**

<b>SEMESTER: II</b>	<b>NME</b>	<b>HOURS: 2</b>	<b>CREDITS: 2</b>	<b>TOTAL HOURS: 30</b>
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**Course outcomes:** At the end of the course the students will be able to

- CO1:** Know the foundational principles of health supplements such as functional foods, nutraceuticals, superfoods, etc., and assess their potential within the market context (K1).
- CO2:** Understand the core principles of nutrition, including carbohydrates, proteins, lipids, vitamins, minerals, health-enhancing phytochemicals, and antinutritional factors (K2).
- CO3:** Get knowledge about the origins, traditional uses, nutritional composition, and health advantages of selected plant-based foods (K1).
- CO4:** Know the scientific rationale underlying the health benefits and potential adverse effects of various food substances (K3).
- CO5:** Identify the indigenous wild edible plants found in the Southern Western Ghats and their role in enhancing food security (K1).
- CO6:** Comprehend the fundamental concepts related to food and its significance in promoting health, specifically addressing contemporary health challenges, and demonstrate the ability to apply this knowledge in daily life (K1-K3).

**Unit I: FOOD CULTURE (6 Hours)**

Concept of food and its medicinal value - Food and health in Indian traditional medicine - Effect of globalization on food culture - Fast foods, Junk foods and their impact on the health of children and youth population - Emerging trends in health supplements

**Unit II: MACRONUTRIENTS (6 Hours)**

Carbohydrates and their role in health - Cereals, Millets, and Pseudo - Cereals - Proteins and their importance on health - Pulses and their health benefits - Lipids and their health impacts - Nuts and oil seeds

**Unit III: MICRONUTRIENTS (6 Hours)**

Vitamins, minerals and their health impacts - Hidden hunger - Greens, Vegetables and Fruits

**Unit IV: PHYTOCHEMICALS (6 Hours)**

Health promoting phytochemicals and antinutritional factors - Spices, and beverages - Lower plants as food sources - Mushrooms and their health benefits

**Unit V: WILD EDIBLES & FOOD SECURITY (6 Hours)**

Tribal knowledge of food plants - Seasonal foods and wild edible plants of *Kanikaran* and *Paliyan* tribes of Tamil Nadu - Sustainability, Food Security, and Health

**Text books:**

1. Begum, R.M. 2008. A Textbook of Foods, Nutrition & Dietetics, Sterling Publishers Pvt. Ltd.
2. Mudambi, S.R., Rajagopal, M.V. 2007. Fundamentals of foods, nutrition and diet therapy. New Age International.

**References:**

1. Gopalan, C., Sastri, B.V.R., Balasubramanian, S.C. 2014. Nutritive Value of Indian Foods, National Institute of Nutrition, Hyderabad
2. Dietary Guidelines for Indians – A Manual (English), National Institute of Nutrition, Hyderabad

**FOOD MICROBIOLOGY**  
**(23UXRN31)**

<b>SEMESTER: III</b>	<b>NME</b>	<b>HOURS: 2</b>	<b>CREDITS: 2</b>	<b>TOTAL HOURS: 30</b>
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**Course outcomes:** Upon successful completion of this course, students should be able to:

**CO1:** Understand the fundamental principles of food microbiology and its importance in the food industry; Apply laboratory techniques for microbial analysis in food samples (K1).

**CO2:** Identify and characterize common food borne pathogens and their sources (K2).

**CO3:** Evaluate methods for food spoilage prevention and preservation (K2).

**CO4:** Describe the role of fermentation in food production and its health implications (K2).

**CO5:** Analyze emerging trends and ethical considerations in food microbiology; Apply regulatory guidelines and best practices for ensuring food safety and quality (K3).

**CO6:** Communicate effectively about food microbiology topics in both written and oral formats; Demonstrate critical thinking and problem-solving skills in food safety and quality assurance (K1-4).

**Unit 1: Introduction to Food Microbiology (6 hours)**

Overview of Food Microbiology; Historical Perspective; Microbial Classification and Taxonomy; Microbial Growth and Factors Affecting Growth; Laboratory Techniques in Food Microbiology

**Unit 2: Food borne Pathogens (6 hours)**

Common Food borne Pathogens (e.g., *Salmonella*, *Escherichia coli*, *Listeria*, *Campylobacter*); Sources of Food borne Pathogens; Detection and Control Strategies; Food borne Illness Outbreaks and Investigations; Food Safety Regulations

**Unit 3: Food Spoilage Microorganisms (6 hours)**

Types of Food Spoilage Microorganisms; Factors Influencing Food Spoilage; Spoilage Detection and Prevention; Food Preservation Methods; Food Packaging and Shelf-Life Extension

**Unit 4: Food Fermentation (6 hours)**

Fermentation in Food Production; Microorganisms Used in Fermentation; Fermented Food Products (e.g., yogurt, cheese, bread); Health Benefits of Fermented Foods; Quality Control in Fermentation

**Unit 5: Food Safety and Quality Assurance (6 hours)**

Food Safety Management Systems (HACCP); Good Manufacturing Practices (GMPs); Food Testing and Analysis; Risk Assessment and Management; Emerging Trends in Food Safety

**Reference Books:**

1. Food Microbiology: An Introduction by Thomas J. Montville and Karl R. Matthews, 2017
2. Foodborne Pathogens: Microbiology and Molecular Biology by Pina M. Fratamico, Arun K. Bhunia, and James L. Smith, 2005
3. Food Microbiology: Fundamentals and Frontiers by Michael P. Doyle, Robert L. Buchanan, and Vijay K. Juneja, 2019
4. Fermented Foods and Beverages of the World by Jyoti Prakash Tamang, 2010
5. Food Safety Management: A Practical Guide for the Food Industry by Yasmine Motarjemi and Huub Lelieveld, 2014

**HERBAL RESOURCES AND THEIR CONSERVATION**  
**(23UXRN41)**

<b>SEMESTER: IV</b>	<b>NME</b>	<b>HOURS: 2</b>	<b>CREDITS: 2</b>	<b>TOTAL HOURS: 30</b>
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**Course outcomes:** At the end of the course the students will be able to

- CO1:** Understand the concepts in herbalism, medicinal plant trade and National policies (K2)
- CO2:** Recognize the threats and importance of conserving the medicinal plant resources (K2)
- CO3:** Explore the important medicinal plant resources of India, their scientific rationale and applications (K3)
- CO4:** Learn the good agricultural and collection practices of medicinal plants (K1)
- CO5:** Know the cultivation and post-harvest processing of selected medicinal plants cultivated Tamil Nadu (K2)
- CO1:** Understand the role of plant resources in global healthcare and its conservation (K1-K3)

**Unit I: SCENARIO OF HERBALISM (6 Hours)**

History of herbalism - Herbalism across the globe - Trade of herbals in ancient and contemporary India - Global herbal market and India's position

**Unit II: UNSUSTAINABLE USE OF HERBAL RESOURCES (6 Hours)**

Basics of endemism, IUCN categories of threat and CITES - Market demand - Negative impacts of collection from wild resources - Overexploited medicinal plants of India - *In situ* and *ex situ* conservation

**Unit III: HIGHLY USED HERBALS OF INDIA (6 Hours)**

Botany, identification, chemistry and applications of *Aswagandha*, *Seenthil*, *Nilavembu*, *Brahmi*, *Garcinia*, *Glycyrrhiza*, *Amla*, *Vilvam*, *KeelanelliandSatavari*

**Unit IV: CULTIVATION & POST-HARVEST PROCESSING (6 Hours)**

Good agricultural practices - Good collection practices - Storing medicinal plants – Post-harvest methods and value addition

**Unit V: CULTIVATION OF SELECTED MEDICINAL PLANTS (6 Hours)**

Good agricultural and collection practices for *Senkanthal*, *Senna*, *Vinca*, *Tulsi* and *Asogu*- Government schemes for cultivation of medicinal plants - Kitchen and home herbal gardens

**Text book:**

Wallis, T.E. 2018. Textbook of Pharmacognosy (Reprinted edition), CBS Publishers, New Delhi.

**References:**

1. Anonymous, Agro-techniques of selected medicinal plants Vols. I-III. 2014. National Medicinal Plants Board, Government of India.
2. Anonymous, WHO guidelines on good agricultural and collection practices (GACP) for medicinal plants. 2003. WHO, Geneva.
3. Ravikumar, K., Ved, D.K. 2000. Illustrated Field Guide to 100 Red Listed Medicinal Plants of Conservation Concern in southern India, FRLHT, Bangalore.
4. Ved, D.K., Goraya, G.S. 2007. Demand and Supply of Medicinal Plants in India. NMPB, New Delhi & FRLHT, Bangalore.

**SOCIETY, ECONOMY AND POLITICS IN CONTEMPORARY INDIA  
(23UMXN41)**

<b>SEMESTER: IV</b>	<b>NME</b>	<b>HOURS: 2</b>	<b>CREDITS: 2</b>	<b>TOTAL HOURS: 30</b>
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**Course Outcome:**

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

- CO1: Relate the concept of state and government (K1)
- CO2: Understand and evaluate different types of societies in India (K2 & K5)
- CO3: Identify and compare role of market in different types of economy (K3)
- CO4: Examine and compare ideas of Ambedkar with other social, economic and political reformers (K4 & K5).
- CO5: Analyse and formulate the casteless society in India.

**UNIT I: STATE AND GOVERNMENT (6 Hours)**

State and Government: Meaning and concepts – Features, characteristics and Nature of State and its dynamics in India

**UNIT II: DYNAMICS OF SOCIETY (6 Hours)**

Society: concept, meaning and basic characteristics of society – different types of societies – stratification of societies in India – Rural-Urban Structures and social Institutions.

**UNIT III: ECONOMY AND MARKET (6 Hours)**

Economy and Market: Meaning and concept, basic characteristics and types of economies – dynamics of economy and market in new economic policy era.

**UNIT IV: SOCIAL, ECONOMIC AND POLITICAL THINKERS IN INDIA (6 Hours)**

Jyotirao Phule, Periyar, Gandhi, Ambedkar and Amartya Sen on interaction of society, economy and politics and its dynamics.

**UNIT V: BUILDING CASTELESS SOCIETY (6 Hours)**

Annihilation of Caste: Meaning and concept - Meaning of sati, childhood marriage, endogamous and exogamy of marriage - Status of Dalit and women in Indian society – Dalit and women emancipation.

**References:**

1. Jodhka, S. S. (2002). Nation and village: Images of rural India in Gandhi, Nehru and Ambedkar. *Economic and political weekly*, 3343-3353.
2. Jodhka, S. S. (2010). Dalits in business: Self-employed scheduled castes in North-West India. *Economic and Political Weekly*, 41-48.
3. Jodhka, S. S. (2016). Ascriptive hierarchies: Caste and its reproduction in contemporary India. *Current Sociology*, 64(2), 228-243.
4. Jodhka, S. S., & Fazal, T. (2021). Religion and Politics in South Asia. *Sociological Bulletin*, 70(4), 447–452. <https://doi.org/10.1177/00380229211062752>
5. Mitra, S. K. (1993). Caste, democracy and the politics of community formation in India. *The Sociological Review*, 41(1\_suppl), 49-71.

6. Mosse, D. (2020). The modernity of caste and the market economy. *Modern Asian Studies*, 54(4), 1225-1271.
7. Nayyar, D. (1998). Economic development and political democracy: interaction of economics and politics in independent India. *Economic and Political Weekly*, 3121-3131.
8. Robinson, R. (2014). Planning and economic development: Ambedkar versus Gandhi. *Invoking Ambedkar: Contributions, Receptions, Legacies*, 59-71.
9. Singh, A. (2014). Gandhi and Ambedkar: Irreconcilable Differences? *International Journal of Hindu Studies*, 18(3), 413-449.
10. Stiglitz, J. E. (2016). *The state, the market, and development* (No. 2016/1). WIDER Working Paper.
11. Vikas, R. M., Varman, R., & Belk, R. W. (2015). Status, caste, and market in a changing Indian village. *Journal of Consumer Research*, 42(3), 472-498.

FINANCIAL ACCOUNTING - I			
23UCOC11			
SEMESTER: I	CORE	HOURS: 5	CREDITS: 5

### LEARNING OBJECTIVES

The following are the learning objectives of the course:

- LO 1:** To comprehend the fundamental principles and objectives of financial accounting.
- LO 2:** To analyze financial data effectively to prepare financial statements.
- LO 3:** To proficiently identify and rectify errors in accounting records.
- LO 4:** To evaluate different methods of depreciation calculation and their impact on financial statements.
- LO 5:** To comprehend the features of Bills of Exchange and to apply accounting rules in recording the Bills of Exchange transactions.
- LO 6:** To understand the financial implications of royalty and insurance claims on effective Business decisions.

#### **Unit – I - Fundamentals of Financial Accounting (15 Hours)**

Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation

#### **Unit – II- Final Accounts (15 Hours)**

Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.

#### **Unit – III Depreciation and Bills of Exchange (15 Hours)**

Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate

#### **Unit –IV Accounting from Incomplete Records – Single Entry System (15 Hours)**

Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.

#### **Unit – V Royalty and Insurance Claims (15 Hours)**

Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment - Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)

**THEORY 20% & PROBLEM 80%**

### COURSE OUTCOMES

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

- CO 1:** Remember the fundamental principles and process of financial accounting, methods of calculation of depreciation, accounting treatment of Royalty, and insurance claims etc. (K1)
- CO 2:** Apply basic accounting concepts and conventions and rules to record transactions accurately. (K3)
- CO 3:** Analyze financial data effectively and to prepare financial statements of sole proprietorship (K4)
- CO 4:** Proficiently identify errors in accounting records and entries for correcting them. (K2)
- CO 5:** Evaluate different methods of depreciation calculation and their impact on financial statements. (K5)

**CO 6:** Create accounts under double entry book keeping system from the incomplete records. (K6)

**TEXTBOOKS**

1. S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2. S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3. Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
4. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5. R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.

**REFERENCE BOOKS**

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

**WEB RESOURCES**

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



PRINCIPLES OF MARKETING			
23UCOC12			
SEMESTER : I	CORE	HOURS: 5	CREDITS: 5

### LEARNING OBJECTIVES

The following are the learning objectives of the course:

- LO 1:** To understand the fundamental concepts and functions of marketing.
- LO 2:** To analyze market segmentation strategies and consumer behavior theories.
- LO 3:** To explore product development, pricing strategies, and the marketing mix.
- LO 4:** To identify promotional techniques and distribution channels in marketing.
- LO 5:** To evaluate competitive analysis methods and emerging trends in marketing.
- LO 6:** To assess the ethical considerations and social responsibility in marketing practice

#### **UNIT – I - Introduction to Marketing (15 Hours)**

Meaning–Definition and Functions of Marketing– Evolution of Marketing Concepts–Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets - Niche Marketing.

#### **Unit – II - Market Segmentation (15 Hours)**

Meaning and definition – Benefits– Criteria for segmentation–Types of segmentation–Geographic – Demographic – Psychographic – Behavioural – Targeting, Positioning & Repositioning - Introduction to Consumer Behaviour–Consumer Buying Decision Process and Post Purchase Behaviour — Motives. Freud’s Theory of Motivation.

#### **Unit – III – Product & Price (15 Hours)**

Marketing Mix—an overview of 4P’s of Marketing Mix – Product–Introduction to Stages of New Product Development –Product Life Cycle – Pricing – Policies – Objectives –Factors Influencing Pricing – Kinds of Pricing.

#### **Unit IV – Promotions and Distributions (15 Hours)**

Elements of promotion–Advertising - objectives -Kinds of Advertising Media- Traditional vs. Digital Media - Sales Promotion – types of sales promotion–Personal Selling–Qualities needed for a personal seller-Channels of Distribution for Consumer Goods- Channel Members – Channels of Distribution for Industrial Goods.

#### **Unit – V Competitive Analysis and Strategies (15 hours)**

Global Market Environment–Social Responsibility and Marketing Ethics – Recent Trends in Marketing –A Basic Understanding of E–Marketing& M–Marketing–E-Tailing–CRM–Market Research–MIS and Marketing Regulation.

### COURSE OUTCOMES

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

- CO 1:** Recall and define fundamental concepts and functions of marketing (K1).
- CO 2:** Analyze the segment of market, identify market segmentation strategies and consumer behavior theories (K4).
- CO 3:** Explain product development, pricing strategies, and the marketing mix (K2).
- CO 4:** Develop promotional techniques and identify appropriate distribution channels in marketing (K6, K2).
- CO 5:** Evaluate the market environment and emerging trends in marketing (K5).
- CO 6:** Apply the ethical considerations and social responsibility in marketing practices (K6)

### **TEXTBOOKS**

1. Philip Kotler, Principles of Marketing: A South Asian Perspective, Pearson Education. NewDelhi
2. Dr.C.B.Gupta & Dr.N.Rajan Nair, Marketing Management, Sultan Chand & Sons, NewDelhi.
3. Dr.Amit Kumar, Principles Of Marketing, Shashi bhawan Publishing House, Chennai
4. Dr. N. Rajan Nair, Marketing, Sultan Chand & Sons. New Delhi
5. Neeru Kapoor, Principles of Marketing, PHIL earning, New Delhi

### **REFERENCE BOOKS**

1. Prof Kavita Sharma, Dr Swati Agarwal, Principles of Marketing Book, Taxmann, Newdelhi
2. Dr.J.Jayasankar, Marketing Management, Margham Publications, Chennai.
3. Assael, H. Consumer Behaviour and Marketing Action, USA: PWS-Kent
4. Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: Houghton Mifflin Company
5. Baker, Marketing Management And Strategy, Macmillan Business, Bloombury Publishing, India

### **WEB RESOURCES**

1. <https://www.aha.io/roadmapping/guide/marketing/introduction>
2. <https://www.investopedia.com/terms/m/marketsegmentation.asp>
3. <https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/>

BUSINESS ECONOMICS			
23UCOE11			
SEMESTER : I	EC	HOURS: 4	CREDITS:3

### LEARNING OBJECTIVES

The following are the learning objectives of the course:

- LO 1:** To comprehend the scope, importance and concepts of Business Economics.
- LO 2:** To understand Demand and Supply functions and their determinants.
- LO 3:** To understand and analyse different stages of business cycle.
- LO 4:** To explore consumer behaviour and recognise classification of goods.
- LO 5:** To understand and interpret theories of production.
- LO 6:** To gain knowledge on price and output determination under different types of market classified by competitors.

#### **Unit – I - Introduction to Economics (12 Hours)**

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle:- Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation,

#### **Unit – II - Demand & Supply Functions (12 Hours)**

Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.

#### **Unit – III Consumer Behaviour (12 Hours)**

Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Cardinal and Ordinal concepts of Utility - Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.

#### **Unit – IV Theory of Production (12 Hours)**

Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium

#### **Unit – V Market Structure (12 Hours)**

Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve

## **COURSE OUTCOMES**

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

- CO 1:** Recall and define fundamental concepts and views of economics including wealth, welfare, and scarcity (K1).
- CO 2:** Explore the principles of positive and normative economics and recognise their application in economic analysis (K2).
- CO 3:** Illustrate the key concepts of business economics such as Production possibility frontiers, Opportunity cost Economic Profit and Marginal Cost (K3).
- CO 4:** Examine the determinants of demand and supply and factors governing demand forecasting. (K4).
- CO 5:** Appraise consumer behaviour and effects of price, income and substitution on it. (K5).
- CO 6:** Develop priority strategies according to the types of competition. (K6).

## **TEXTBOOKS**

1. H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.
2. C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.
3. Aryamala. T, Business Economics, Vijay Nocole, Chennai.
4. T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai.
5. D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai.

## **REFERENCE BOOKS**

1. S. Shankaran, Business Economics-Margham Publications, Chennai.
2. P.L. Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.
3. Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia
4. Ram singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai.
5. Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.

## **WEB RESOURCES**

1. [https://youtube.com/channel/UC69\\_-P77nf5-rKrjcpVEsqQ](https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ)
2. <https://www.icsi.edu/>
3. <https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160>

SALESMANSHIP (NME)			
23UCON11			
SEMESTER : I	SEC1	HOURS: 2	CREDITS: 2

### LEARNING OBJECTIVES

The following are the learning objectives of the course:

- LO 1:** To define the term salesmanship and to differentiate it from selling.  
**LO 2:** To comprehend the significance and characteristics of salesmanship  
**LO 3:** To understand the selling process and the various skills required for selling.  
**LO 4:** To recognize communication and presentation skills required for selling.  
**LO 5:** To identify different types of customers and the skills for handling them.  
**LO 6:** To understand skills for handling objections and the methods for closing a sales transaction.

#### Unit I-Salesmanship (8 hours)

Salesmanship – Meaning - Definition - Characteristics of salesmanship - Selling and salesmanship - Significance of Salesmanship.

#### Unit II-Personal Selling (7 Hours)

Personal selling - Selling process - Steps involved in personal selling - Qualities of a successful sales person

#### Unit III-Selling Skills-I (10 Hours)

Selling skills - Communication skills - Presentation skills - Territory and Time Management skills

#### Unit IV-Selling Skills-II (3 Hours)

Skills for handling objections - Skills for handling different types of customers - Closing sales transaction successfully

#### Unit V-Practical Session (2 hours)

Practical sessions concerning presentation skills and case studies (at least 10 cases)

### COURSE OUTCOMES

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

- CO 1:** Recall the concepts of Salesmanship and Personal selling. (K1)  
**CO 2:** Identify the qualities of a successful sales person. (K2)  
**CO 3:** Apply the Selling skills in the various stages of selling process. (K3)  
**CO 4:** Analyze and apply the selling skills with different types of customers. (K4, K3)  
**CO 5:** Evaluate the situations for objections from the customers. (K5)  
**CO 6:** Design the techniques for effective precautions of products and develop skills to become a good salesman. (K6)

### TEXT BOOK

1. Pillai R.S.N. & Bhagavathy, “Salesmanship” S, Chand & co, New Delhi.

### REFERENCE BOOKS

1. Pat Weymes, “How to perfect your Selling Skills”, Wheeler Publishing House, Allahabad
2. Charels Futrell, “ABC’s of Selling”, All India Traveler Book Sellers, New Delhi
3. S. A. Sherlekar, “Marketing and Salesmanship “, Himalaya Publishing House, New Delhi

FINANCIAL ACCOUNTING-II			
23UCOC21			
SEMESTER : II	CORE	HOURS: 5	CREDITS: 5

### LEARNING OBJECTIVES

The following are the learning objectives of the course:

- LO 1:** To understand the concepts and accounting treatment of the hire Purchase and Instalment purchase System.
- LO 2:** To analyse the calculation of interest, and calculation of purchasing in the context of Hire Purchase System.
- LO 3:** To comprehend the accounting aspects of branch and departmental accounts, including the basis of expense allocation.
- LO 4:** To write partnership accounts, in the situations of the admission, retirement, and death of partners, and the treatment of goodwill.
- LO 5:** To demonstrate the accounting treatment of dissolution of partnership and settlement of accounts regarding losses and assets.
- LO 6:** To understand the objectives and role of accounting standards in financial reporting, including the development of accounting standards in India and the adoption of IFRS and Ind AS.

#### **Unit – I - Hire Purchase and Instalment System (15 Hours)**

Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit

#### **Unit – II - Branch and Departmental Accounts (15 Hours)**

Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.

#### **Unit – III - Partnership Accounts – I (15 Hours)**

Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.

#### **Unit – IV - Partnership Accounts – II (15 Hours)**

Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray rule – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.

#### **Unit – V Accounting Standards for financial reporting (Theory only) (15 Hours)**

Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India - Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.

### **THEORY 20% & PROBLEMS 80%**

#### **COURSE OUTCOMES**

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

- CO 1:** Recall and define the concepts of hire purchase, installment purchase, partnership, branch accounts and departmental accounts. (K1)
- CO 2:** Compare and contrast Hire Purchase and Instalment Purchase System (K4)
- CO 3:** Judge and determine the basis of allocation of expenses between departments (K5)

**CO 4:** Comprehend accounting treatment for admission, retirement, and death of partners, and the treatment of goodwill (K2)

**CO 5:** Write the accounts of Departmental organizations (k6).

**CO 6:** To apply the accounting standards in preparation of accounts and in financial reporting. (K3)

### **TEXTBOOKS**

1. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
2. M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.
3. R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.
4. S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
5. T.S. Reddy & A. Murthy, Financial Accounting, Margam Publishers, Chennai.

### **REFERENCE BOOKS**

1. Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2. Dr. Venkataraman & others (7 lecturers): Financial Accounting, VBH, Chennai.
3. Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4. Tulsian, Advanced Accounting, Tata MC. Graw hills, India.
5. Charumathi and Vinayagam, Financial Accounting, S. Chand and sons, New Delhi.

### **WEB RESOURCES**

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

<b>PRINCIPLES OF MANAGEMENT</b>			
<b>23UCOC22</b>			
<b>SEMESTER : II</b>	<b>CORE</b>	<b>HOURS: 5</b>	<b>CREDITS: 5</b>

### **LEARNING OBJECTIVES**

The following are the learning objectives of the course:

- LO 1:** To understand the fundamental concepts, and principles of management.
- LO 2:** To distinguish between management and administration and identify the levels of management.
- LO 3:** To explore the planning process, and tools and techniques of planning.
- LO 4:** To comprehend the concepts of organizing and compare and contrast different types of organization.
- LO 5:** To identify different sources of recruitment, and recruitment methods and understand the settlement procedure.
- LO 6:** To evaluate leadership styles, motivational theories, and communication barriers in management

### **Unit – I - Introduction to Management (15 Hours)**

Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.

### **Unit – II – Planning (15 Hours)**

Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.

### **Unit - III – Organizing (15 Hours)**

Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.

### **Unit – IV – Staffing (15 Hours)**

Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work From Home [WFH].

### **Unit – V Directing and Controlling (15 Hours)**

Motivation–Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision. Co-ordination – Meaning - Techniques of Co-ordination. - Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management By Exception [MBE].



## **COURSE OUTCOMES**

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

- CO 1:** Recall the fundamental concepts, and principles of management (K1)
- CO 2:** Understand the different functions of management (K2)
- CO 3:** Apply the tools and techniques of planning in planning process. (K3)
- CO 4:** Compare and contrast different types of organizations and organization structure (K4)
- CO 5:** Evaluate leadership styles, and theories of leadership and motivations (K5)
- CO 6:** Design a model recruitment and selection procedure and training method for an organization. (K6)

## **TEXBOOKS**

1. Gupta. C.B, -Principles of Management-L.M. Prasad, S. Chand & Sons Co. Ltd, New Delhi.
2. DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3. P.C. Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4. L.M. Prasad, Principles of Management, S. Chand & Sons Co. Ltd, New Delhi.
5. R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.

## **REFERENCE BOOKS**

1. K Sundhar, Principles of Management, Vijay Nichole Imprints Limited, Chennai
2. Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3. Griffffin, Management principles and applications, Cengage learning, India.
4. H. Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5. Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.

## **WEB RESOURCES**

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

BUSINESS MATHEMATICS			
23UCOE21			
SEMESTER : II	EC	HOURS: 4	CREDITS: 3

### LEARNING OBJECTIVES

The following are the learning objectives of the course:

- LO 1:** To understand the basic concepts of matrix algebra including types of matrices, addition, multiplication, subtraction, and transpose of matrix.
- LO 2:** To calculate minors, co-factors, adjoint, and inverse of square matrices.
- LO 3:** To apply commercial arithmetic concepts in calculation of interest, annuities, amortization, depreciation, and to apply present value techniques.
- LO 4:** To solve mathematical problems using logarithms, including operations like multiplication, division, involution, and evolution.
- LO 5:** To comprehend binomial theorem, including the position of terms, middle term, binomial coefficients, and its applications.
- LO 6:** To understand the theory of indices, including positive, zero, and unity indices, and operations with power functions.

#### UNIT-I Matrix Algebra (12 Hours)

Meaning-Types of matrices-addition-multiplication-subtraction-transpose of matrix- Determinants of a square matrix-Cramer's rule-Minors and co-factors of a matrix-Adjoint of square matrix-matrix inverse - Simultaneous equation.

#### UNIT-II Commercial Arithmetic (12 Hours)

Interest-Annuities- Amortization-Depreciation-present value techniques.

#### UNIT-III Logarithms (12 Hours)

Solving problems using logarithm and anti-logarithm tables Operation with logarithm- multiplication-division-involution -- evolution.

#### UNIT-IV Binomial Theorem (12 Hours)

Theorems with any index (statement without proof)-position of terms -Middle term and the term independent of X-binomial co-efficient with binomial theorem with positive index only.

#### UNIT-V Theory Of Indices (12 Hours)

Meaning - Positive indices - Zero and unity indices - power raised to power - operation with power function - multiplication of factors with different bases - division of factors with different bases.

### COURSE OUTCOMES

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

- CO 1:** Recall the basic concepts of matrix algebra, including types of matrices and basic operations (K1).
- CO 2:** Understand the binomial theorems and their applications. (K2).
- CO 3:** Apply commercial arithmetic concepts such as interest, annuities, and depreciation (K3).
- CO 4:** Analyse the factors with the help of indices. (K4)
- CO 5:** Evaluate logarithmic operations and solve mathematical problems using logarithms (K5).
- CO 6:** Develop indices applying different theories. (K6, K3)

### TEXT BOOKS

1. D.C & Kapoor, Sancheti, V.K, "Business Mathematics", Sultan Chand & sons, New Delhi.

**REFERENCE BOOKS**

1. Sundaresan, V and Jeyaseelan, "S.D: An Introduction to Mathematics",
2. G.K. Ranganath, C.S. Sampangiam "A Textbook of Business Mathematics", Himalaya Publishing House, Mumbai.

SOFT SKILLS FOR ENTREPRENEURSHIP (NME)			
23UCON21			
SEMESTER : II	SEC 2	HOURS: 2	CREDITS: 2

### LEARNING OBJECTIVES

The following are the learning objectives of the course:

**LO 1:** To understand the meaning -and types of leadership.

**LO 2:** To analyze different leadership styles and to compare and contrast them.

**LO 3:** To comprehend the importance, characteristics, and process of teamwork, including team-building skills.

**LO 4:** To identify effective communication skills and barriers to communication.

**LO 5:** To comprehend problem-solving and decision-making skills and the process of decision making.

**LO 6:** To learn the principles, and techniques of time management, and to identify time-wasting culprits.

#### **Unit I: Leadership (6 Hours)**

Definition-Meaning-Qualities-Types-Laissez Faire – Democratic – Transactional – Transformational – Situational—Case Study

#### **Unit II: Team Work (6 Hours)**

Definition- Meaning-Characteristics - Team Work - Skills required for Entrepreneurs-Team Building Skills-Team Work Process – Drawbacks and benefits-Case Study

#### **Unit III: Communication (6 Hours)**

Definition – Meaning- Importance-Types- Skills-Listening – Writing- Presenting—Speaking-Barriers-Case Study

#### **Unit IV: Problem solving and Decision making (6 Hours)**

Definition of Problem solving-meaning- -Skills of Problem solving- Accounting- Marketing- Delegation- Strategic Thinking - Decision making skills-- Analytical skill-Creativity skills - Collaboration and leadership skills - Process of decision making - Improving Decision-Making skills-Case Study

#### **Unit V: Time Management (6 Hours)**

Definition – Meaning – Importance - Benefits - Principles of Time Management - Elements of Time Management - Time Wasting Culprits - How to use time effectively - Overcoming Time Management - Case Study

### COURSE OUTCOMES

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

**CO 1:** List out the different leadership qualities and compare and contrast types of leadership styles. (K1, K4)

**CO 2:** Recognise the importance of team work. (K2)

**CO 3:** Practice problem solving and decision-making skills. (K3)

**CO 4:** Appraise Communicative skills of entrepreneurs. (K5)

**CO 5:** Evaluate one’s time schedule and critically examine his/her time wasters. (K5, K4)

**CO 6:** Develop measures and strategies for effective time management. (K6)

### TEXT BOOK

1. Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai.

**REFERENCE BOOKS**

1. Dr. C.B. Gupta & Dr. S.S. Khanka (Reprint 2014). Entrepreneurship And Small Business Management, Sultan Chand & Sons, New Delhi.
2. RajShankar, (Reprint2016), Entrepreneurship Theory and Practice, VijayNicoleandImprints Pvt. Ltd, Chennai.

<b>BUSINESS LAW</b>			
<b>23UCOC31</b>			
<b>SEMESTER : III</b>	<b>CORE</b>	<b>HOURS: 5</b>	<b>CREDITS: 5</b>

### **LEARNING OBJECTIVES**

The following are the learning objectives of the course:

- LO 1:** To understand the elements of Indian Contract Act 1872, and essentials of a valid contract.  
**LO 2:** To comprehend the provisions regarding performance of contract, and remedies for breach of contract.  
**LO 3:** To differentiate contract of indemnity and contract of guarantee and to understand the rights and liabilities of surety.  
**LO 4:** To identify the essentials of pledge and bailment.  
**LO 5:** To understand the meaning of bailment and pledge and the rights and liabilities of the parties.  
**LO 6:** To analyse the rights and duties of buyers and sellers according to Sale of Goods Act 1930.

#### **Unit – I - Elements of Contract (15 Hours)**

Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract

#### **Unit – II - Performance of Contract (15 Hours)**

Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract

#### **Unit – III Contract of Indemnity and Guarantee (15 Hours)**

Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety

#### **Unit – IV - Bailment and Pledge (15 Hours)**

Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.

#### **Unit – V Sale of Goods Act 1930 (15 Hours)**

Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller.

### **COURSE OUTCOME**

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

- CO 1:** Recall the meaning and define contract, bailment, pledge, indemnity, warranty and sale (K1).  
**CO 2:** Understand the provisions of Indian Contract Act regarding the performance of a contract. (K2).  
**CO 3:** Apply the provisions of Sale of Goods Act 1930 in making and execution of contract of sale. (K3)  
**CO 4:** Analyze the liabilities and rights in contract of indemnity, contract of guarantee, bailment, and pledge (K4).  
**CO 5:** Evaluate the validity of a contract, bailment and pledge. (K5).  
**CO 6:** Create valid contracts and perform them according to the provisions of law. (K6).

**TEXTBOOKS**

1. N.D. Kapoor, Business Laws- Sultan Chand and Sons, New Delhi.
2. R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3. M C Kuchhal & Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4. M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5. Shusma Aurora, Business Law, Taxmann, New Delhi.

**REFERENCE BOOKS**

1. Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2. Business Law by Saravanel, Sumathi, Anu, Himalaya Publications, Mumbai.
3. Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4. D. Geet, Business Law Nirali Prakashan Publication, Pune.
5. M.R. Sreenivasan, Business Laws, Margham Publications, Chennai.

**WEB RESOURCES**

1. [www.cramerz.com](http://www.cramerz.com)[www.digitalbusinesslawgroup.com](http://www.digitalbusinesslawgroup.com)
2. <http://swcu.libguides.com/buslaw>
3. <http://libguides.slu.edu/businesslaw>

<b>CORPORATE ACCOUNTING – I</b>			
<b>23UCOC32</b>			
<b>SEMESTER : III</b>	<b>CORE</b>	<b>HOURS: 5</b>	<b>CREDITS: 5</b>

### **LEARNING OBJECTIVES**

The following are the learning objectives of the course:

- LO 1:** To understand the process of issuing shares, allotment, forfeiture and reissue of shares.
- LO 2:** To know the methods and entries for the issuance and redemption of preference shares and debentures.
- LO 3:** To prepare of final accounts, including the form and contents of financial statements as per Schedule III of the Companies Act 2013.
- LO 4:** To understand and differentiate methods of valuing goodwill and shares.
- LO 5:** To comprehend the International Financial Reporting Standards (IFRS) and Indian Accounting Standards (Ind AS), their applicability, objectives, and significance.
- LO 6:** To identify specific Ind AS applicable to the elements of financial statements, and preparation of cash flow statement and consolidated financial statements.

#### **Unit – I - Issue of Shares (15 Hours)**

Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment Issue of Rights and Bonus Shares - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.

#### **Unit – II - Issue & Redemption of Preference Shares & Debentures (15 Hours)**

Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount.  
Debentures: Issue and Redemption – Meaning – Methods – In-One lot–in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.

#### **Unit – III - Final Accounts (15 Hours)**

Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration

#### **Unit – IV- Valuation of Goodwill & Shares (15 Hours)**

Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalization Method.  
Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.

#### **Unit – V - Indian Accounting Standards (15 Hours)**

International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. (Theory Only)

**THEORY 20% & PROBLEMS 80%**

### **COURSE OUTCOMES**

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

- CO 1:** Recall and describe the meaning of the terms associated with shares and debentures and final accounting of the company. (K1, K2).
- CO 2:** Understand the provisions of the Companies Act regarding the issuance and redemption of



preference shares and debentures (K2).

**CO 3:** Write final accounts of a company in the prescribed format (K6).

**CO 4:** Differentiate between different methods of valuing goodwill and shares (K4).

**CO 5:** Evaluate the significance and applicability of International Financial Reporting Standards and Indian Accounting Standards (K5).

**CO 6:** To apply Ind AS, in preparation and presentation of financial statements (K3).

### **TEXTBOOKS**

1. S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
2. R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
3. Broman, Corporate Accounting, Taxmann, New Delhi.
4. Shukla, Grewal and Gupta- Advanced Accounts VolII, S. Chand, New Delhi.
5. M.C. Shukla, Advanced accounting Vol I, S. Chand, New Delhi.

### **REFERENCE BOOKS**

1. T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.
2. D.S. Rawat & Nozer Shroff, Students Guide To Accounting Standards, Taxmann, New Delhi
3. Prof. Mukeshbramhbutt, Devi, Corporate Accounting I, Ahilya Publication, Madhya Pradesh
4. Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.
5. Prasanth Athma, Corporate Accounting I, Himalaya Publishing house, Mumbai.

### **WEB RESOURCES**

1. <https://www.tickertape.in/blog/issue-of-shares/>
2. <https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf>
3. <https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html>

<b>BUSINESS STATISTICS</b>			
<b>23UCOE31</b>			
<b>SEMESTER : III</b>	<b>EC</b>	<b>HOURS: 4</b>	<b>CREDITS: 3</b>

### **LEARNING OBJECTIVES**

The following are the learning objectives of the course:

- LO 1:** To understand the basics of statistics, including primary and secondary data collection methods, classification, and tabulation.
- LO 2:** To calculate different types of averages, including mean, median, and mode.
- LO 3:** To understand correlation analysis, including Karl Pearson's coefficient and Spearman's rank correlation.
- LO 4:** To conduct regression analysis by making regression equations and calculation of coefficients.
- LO 5:** To understand the concepts of interpolation, extrapolation, and association of attributes, and different methods of interpolation and Yule's coefficient of association.
- LO 6:** To Know the different methods of construction of Index numbers.

### **UNIT I-MEASURES OF CENTRAL TENDENCY (12 Hours)**

Statistics meaning - primary and secondary data collection - primary data spot enquiry - Indirect and enquiry different methods of Questionnaire method - Sources of secondary data classification and tabulation - Average meaning requirements of a good average - Types of averages - Mean Median Mode - Dispersion in general sense and relative sense - Measures of dispersion using Mean deviation from Mean and Standard deviation.

### **UNIT II-CORRELATION (12 Hours)**

Correlation meaning and definition - mathematical methods of studying correlation-Karl Pearson's co-efficient of correlation-Spearman's rank correlation.

### **UNIT III-REGRESSION (12 Hours)**

Regression meaning and definition - Difference between correlation and regression-regression equations-regressions co-efficient.

### **UNIT IV INTERPOLATION, EXTRAPOLATION AND ASSOCIATION OF ATTRIBUTES (12 Hours)**

Interpolation and Extrapolation meaning - Newton's method for equal intervals - Binomial expansion methods (one missing value) Lagrange's method. -Association of attributes-meaning of association-Yule's co-efficient of Association.

### **UNIT V-INDEX NUMBERS (12 Hours)**

Meaning- Method of construction, Laspeyres Method, Paasche's Method, Dorbish and Bowley's Method, Fisher's Ideal Method, Marshall-Edgeworth method, Kelly's method - Time Reversal Test - Factor Reversal Test - Circular Test - Chain base, Fixed base - Base Shifting -Cost of living Index Number.

### **COURSE OUTCOMES**

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

- CO 1:** Understand the concepts of central tendency, correlations, regression, interpretation, extrapolation and Index numbers. (K1)
- CO 2:** Recognize the sources of data, requirements of a good average, and factors to be considered in calculation of cost of living Index (K2)
- CO 3:** Illustrate correlation between variables and interpret the results. (K3)
- CO 4:** Distinguish between different measures of central tendency, correlation, regression and different methods of construction of Index numbers. (K4)
- CO 5:** Appraise the association of attributes through calculation of coefficients (K5)

**CO 6:** Construct Index numbers for measurement of changes in variables (K6).

**TEXT BOOK**

1. S.P. Gupta, “Statistical Methods”, Sultan chand & sons, New Delhi.

**REFERENCE BOOKS**

1. R.S.N. Pillai & Bagavathy - “Statistics”, S. Chand & Company Private Ltd. 2014
2. D.C & Kapoor, Sancheti, V.K, “Statistics”, Sultan Chand & sons, New Delhi.
3. S.C. Gupta & Indra Gupta, “Business Statistics”, Himalaya Publishing House, Mumbai, 2017.

<b>BASICS OF ACCOUNTING (NME)</b>			
<b>23UCON31</b>			
<b>SEMESTER : III</b>	<b>SEC 5</b>	<b>HOURS: 2</b>	<b>CREDITS: 2</b>

### LEARNING OBJECTIVES

The following are the learning objectives of the course:

- LO 1:** To understand the conventions, concepts and rules of accounting and double entry system.  
**LO 2:** To differentiate between single entry and double entry systems of accounting and analyze their advantages and limitations.  
**LO 3:** To understand the process of preparation of journal entries, ledgers, and trial balance.  
**LO 4:** To understand the preparation of subsidiary books, including the preparation of different cash books.  
**LO 5:** To comprehend the concept and preparation process of final accounts for sole traders  
**LO 6:** To gain knowledge about accounting standards and to understand their significance

#### **Unit I: Introduction to Accounting (6 Hours)**

Definition-meaning- concepts and conventions of accounting-rules of accounting-single entry system versus double entry system-advantages of double entry system-limitations of single-entry system

#### **Unit II: Journal, Ledger & Trial Balance (6 Hours)**

Preparation of journal-ledger-trial balance

#### **Unit III: Subsidiary Books (6 Hours)**

Preparation of subsidiary books-cash book-types of cash book

#### **Unit IV: Final Accounts (8 Hours)**

Preparation of final accounts of sole trader (without adjustments)

#### **Unit V: Accounting Standards (4 Hours)**

Meaning – Objectives – Benefits – Ind AS vs IFRS.

### COURSE OUTCOMES

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

- CO 1:** Memorise the concepts and rules of accounting (K1)  
**CO 2:** Apply the rules of accounting in journal entry transactions and preparation of ledger and trial balance (K3)  
**CO 3:** Identify the item of accounts appearing in Trading Purchase & Loss A/C & Balance Sheet (K2)  
**CO 4:** To differentiate double entry system of book keeping and single entry system and journal and ledger. (K4)  
**CO 5:** Assess and Judge the account balances and prepare trial balances. (K5, K6)  
**CO 6:** Write subsidiary books, ledgers and final accounts (K6)

### TEXT BOOK

1. Financial accounting -R S N Pillai & Bagavathi—S. Chand publishing house.

### REFERENCE BOOKS

1. T. S. Reddy and A. Murthy, “Financial Accounting”, Margam publications, Chennai–600017, 7<sup>th</sup> Revised Edition 2015
2. R. L. Gupta and Radhasamy, “Advanced Accounting” S. Chand & company ltd., New Delhi, edition 2013

<b>CORPORATE ACCOUNTING - II</b>			
<b>23UCOC41</b>			
<b>SEMESTER : IV</b>	<b>CORE</b>	<b>HOURS: 5</b>	<b>CREDITS: 5</b>

### LEARNING OBJECTIVES

The following are the learning objectives of the course:

- LO 1:** To understand the meaning and accounting treatment for amalgamation and internal and external reconstruction.
- LO 2:** To comprehend the form of banking company accounts and prepare them as per bank law.
- LO 3:** To comprehend the form of insurance company accounts and prepare them accordingly.
- LO 4:** To understand the process of preparation of consolidated financial statements.
- LO 5:** To comprehend the different methods of winding up of companies.
- LO 6:** To understand the steps in preparation of various statements in case of winding up of companies.

#### **Unit – I - Amalgamation, Internal & External Reconstruction (15 Hours)**

Amalgamation – Meaning - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Methods of Accounting for Amalgamation -The Pooling of Interest Method - The Purchase Method (Excluding Inter-Company Holdings).

Internal & External Reconstruction

Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction

#### **Unit - II Accounting of Banking Companies (15 Hours)**

Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.

#### **Unit – III - Insurance Company Accounts (15 Hours)**

Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies - New Format.

#### **Unit – IV - Consolidated Financial Statements (15 Hours)**

Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings)

#### **Unit – V - Liquidation of Companies (15 Hours)**

Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency or Surplus (List H) Order of Payment – Liquidators Remuneration- Liquidator’s Final Statement of Accounts.

**THEORY 20% & PROBLEMS 80%**

### COURSE OUTCOMES

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

- LO 1:** Recall the concepts of amalgamation, reconstruction and winding up of companies. (K1)
- LO 2:** Understand the process of internal and external reconstruction in corporate entities. (K2)
- LO 3:** Apply the provisions of Bank Regulations Act in preparation of final statements for banking companies. (K3)
- LO 4:** Analyze the complexities involved in preparing final accounts for insurance companies and identify appropriate accounting principles. (K4)
- LO 5:** Evaluate the effectiveness of consolidated financial statements in providing a comprehensive view of group financial performance. (K5)
- LO 6:** Create and propose strategies for managing the liquidation process of companies, considering various stakeholders’ interests. (K6)

**TEXT BOOKS**

1. S.P. Jain and K.L. Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.
2. Dr. K.S. Raman and Dr. M.A. Arulanandam, Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.
3. R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.
4. M.C. Shukla and T.S. Grewal, Advanced Accounts Vol. II, S Chand & Sons, New Delhi.
5. T.S. Reddy and A. Murthy, Corporate Accounting II, Margham Publishers, Chennai

**REFERENCE BOOKS**

1. B. Raman, Corporate Accounting, Taxmann, New Delhi
2. M.C.S hukla, Advanced Accounting, S. Chand, New Delhi
3. Prof. MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh
4. Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5. PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai.

**WEB RESOURCES**

1. <https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126>
2. <https://www.slideshare.net/debchat123/accounts-of-banking-companies>
3. <https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862>

<b>COMPANY LAW</b>			
<b>23UCOC42</b>			
<b>SEMESTER : IV</b>	<b>CORE</b>	<b>HOURS: 4</b>	<b>CREDITS: 4</b>

### **LEARNING OBJECTIVES**

The following are the learning objectives of the course:

- LO 1:** To understand the provisions and objectives of the Companies Act 2013, describing the characteristics and types of a company.
- LO 2:** To comprehend the process of forming a company, including the role of promoters, incorporation documents, and the contents of the Memorandum and Articles of Association.
- LO 3:** To comprehend the different types of meetings in a company, the procedures for voting and resolutions, and the role of auditors.
- LO 4:** To evaluate the state of management and administration of a company, including the legal position of directors, managers.
- LO 5:** To understand the procedures and consequences of winding up a company.
- LO 6:** To know about powers of the tribunals, and the role of company liquidators in winding up of a company.

#### **Unit – I - Introduction to Company law (15 Hours)**

Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.

#### **Unit – II - Formation of Company (15 Hours)**

Formation of a Company – Promoter – Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures.

#### **Unit – III - Meeting (15 Hours)**

Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor

#### **Unit – IV - Management & Administration (15 Hours)**

Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.

#### **Unit – V - Winding up (15 Hours)**

Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.

### **COURSE OUTCOMES**

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

- CO 1:** Recall and list the key provisions of the Companies Act 2013, with regards to the characteristics and types of a company. (K1)

- CO 2:** Understand and explain the process of forming a company, including the roles and responsibilities of promoters, incorporation documents, and the contents of the Memorandum and Articles of Association. (K2)
- CO 3:** Demonstrate the different types of meetings in a company, voting procedures, and the role of auditors to real-life scenarios. (K3)
- CO 4:** Analyse the legal position, duties, and powers of directors in managing a company, as well as the implications of related party transactions. (K4)
- CO 5:** Appraise joint stock companies in terms of their merits and demerits as a form of organisation. (K5)
- CO 6:** Design a model Memorandum of Association and Article of Association incorporating the essential elements.

### **TEXT BOOKS**

1. N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai
2. R.S.N. Pillai – Business Law, S. Chand, New Delhi.
3. M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai
4. Shusma Aurora, Business Law, Taxmann, New Delhi
5. M.C. Kuchal, Business Law, Vikas Publication, Noida

### **REFERENCE BOOKS**

1. Gaffoor & Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai
2. M.R. Sreenivasan, Business Laws, Margham Publications, Chennai
3. Kavya And Vidhyasagar, Business Law, Nithya Publication, Bhopal
4. S.D. Geet, Business Law Nirali Prakashan Publication, Pune
5. Preethi Agarwal, Business Law, CA foundation study material

### **WEB RESOURCES**

1. <https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html>
2. <https://vakilsearch.com/blog/explain-procedure-formation-company/>
3. <https://www.investopedia.com/terms/w/windingup.asp>



E- COMMERCE			
23UCOE41			
SEMESTER : IV	EC	HOURS: 3	CREDITS: 3

### LEARNING OBJECTIVES

The following are the learning objectives of the course:

- LO 1:** To understand the goals, types and activities of Ecommerce
- LO 2:** To understand the various business models emerging in Ecommerce areas.
- LO 3:** To have an insight on the internet marketing technologies.
- LO 4:** To understand the benefits of implementation of EDI.
- LO 5:** To comprehend the security issues and threats in Ecommerce.
- LO 6:** To examine the ethical issues in Ecommerce.

#### **Unit – I - Introduction to E-Commerce (12 Hours)**

Defining E - Commerce; Main Activities of Electronic Commerce; Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce - Process of E-Commerce - Types of E- Commerce; The World Wide Web, The Internet and the Web: Features, Role of Automation & Artificial Intelligence in E-Commerce.

#### **Unit – II - E-Commerce Business Models & Consumer Oriented E Commerce (12 Hours)**

E-commerce Business Models, Major Business to Consumer (B2C) Business Models, Major Business to Business (B2B) Business Models, Business Models in Emerging E-Commerce Areas - E-tailing: Traditional Retailing and E- retailing, Benefits of E-retailing, Models of E-retailing, Features of E-retailing.

#### **Unit – III - E-Commerce Marketing Concepts (12 Hours)**

The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies – Marketing Strategy - E services: Categories of E-services, Web-Enabled Services, Information-Selling on the Web.

#### **Unit – IV - Electronic Data Interchange & Security (12 Hours)**

Benefits of EDI, EDI Technology, EDI Standards, EDI Communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System - Digital Economy - Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web Server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.

#### **Unit – V - Ethics in E-Commerce (12 Hours)**

Issues in E Commerce Understanding Ethical, Social and Political Issues in E-Commerce: A Model for Organizing the Issues, Basic Ethical Concepts, Analysing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information Collected at E-Commerce Websites.

## **COURSE OUTCOMES**

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

- CO 1:** Recall and describe the main activities, benefits, and components of E-Commerce. (K1)
- CO 2:** Understand and differentiate between various E-Commerce business models, including B2C, B2B, and emerging models. (K2)
- CO 3:** Apply knowledge of E-Commerce marketing concepts to analyze consumer behavior and develop marketing strategies. (K3)
- CO 4:** Analyze and evaluate the effectiveness of Electronic Data Interchange (EDI) and security measures in E-Commerce, including EDI technology and encryption methods. (K4)
- CO 5:** Evaluate ethical issues in E-Commerce and propose ethical principles to address dilemmas related to privacy and information rights. (K5)
- CO 6:** Create comprehensive security strategies for E-Commerce platforms, incorporating EDI security, electronic payment system security, and network security measures. (K6)

## **TEXTBOOKS**

1. Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 4 the Edition, Pearson Education Limited, New Delhi
2. S. J. Joseph, E-Commerce: an Indian perspective, PHI Learning Pvt. Ltd., New Delhi
3. David Whitley, E-Commerce-Strategy, Technologies & Applications, TMI, McGraw-Hill, London
4. Kamlesh K. Bajaj, E-Commerce- The cutting edge of business, TMH, McGraw-Hill, Noida
5. W Clarke, E-Commerce through ASP - BPB, Wrox Publisher, Mumbai

## **REFERENCE BOOKS**

1. Agarwala, K.N. and D. Agarwala, Business on the Net: What's and How's of E-Commerce, McMillan Publisher India Pvt. Ltd., Chennai
2. Ravi Kalkota, Frontiers of E-Commerce, TM, Pearson Education Limited, New Delhi
3. Elias M Awad, Electronic Commerce: From Vision to Fulfillment. PHI Learning Pvt. Ltd., New Delhi
4. Mathew Reynolds, Beginning E-Commerce with Visual Basic, ASP, SQL Server 7.0 & MTS, Wrox Publishers, Mumbai
5. J. Christopher West I and Theodore H. K Clark Global Electronic Commerce- Theory and Case Studies, The MIT Press, Cambridge, London

## **WEB RESOURCES**

1. <https://www.investopedia.com/terms/e/ecommerce.asp>
2. <https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/>
3. <https://techbullion.com/the-importance-of-ethics-in-ecommerce>

STOCK MARKET OPERATIONS (NME)			
23UCON41			
SEMESTER : IV	SEC 6	HOURS: 2	CREDITS: 2

### LEARNING OBJECTIVES

The following are the learning objectives of the course:

- LO 1:** To comprehend the meaning and functions of capital market and to distinguish between primary market and secondary market.
- LO 2:** To acquire knowledge about the methods of flotation of capital.
- LO 3:** To understand the organisation and functions of secondary market and its regulatory framework
- LO 4:** To be familiar with various security market instruments.
- LO 5:** To gain knowledge about requirements and procedures for listing of securities.
- LO 6:** To comprehend trading and settlement systems in stock exchanges.

### UNIT I-OVERVIEW OF CAPITAL MARKET (6 Hours)

Capital Market - Meaning, Functions and Intermediaries Types: Primary Market and Secondary Market-Methods of Floatation of Capital - IPOs-SEBI Measures for Primary Market

### UNIT II-FUNCTIONING OF SECONDARY MARKET (6 Hours)

Features and Functions of Secondary Market - Organisation and Regulatory Framework for Stock Exchanges in India SEBI Measures for Secondary Market Overview of Major Stock Exchanges in India

### UNIT III-SECURITY MARKET INSTRUMENTS (6 Hours)

Pure Instruments Hybrid Instruments - Derivatives Instruments Equity - Debentures - Preference Shares- Sweat Equity-Non-Voting Shares Share Warrants

### UNIT IV-LISTING OF SECURITIES IN STOCK EXCHANGES (6 Hours)

Meaning - Merits and Demerits - Listing Requirements, Procedure, Fee - Listing of Rights Issue, Bonus Issue, Further Issue - Listing Conditions of BSE and NSE - Delisting

### UNIT V-TRADING AND SETTLEMENT SYSTEM (6 Hours)

Trading Systems in Stock Exchanges - Different Types of Settlements - Demat Settlement - Physical Settlement - Institutional Segment - Funds Settlement - Valuation Debit - Valuation Price - Bad and Short Delivery – Auction

### COURSE OUTCOMES

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

- CO 1:** Memorise the meaning of capital market, its types, instruments dealt with and listing of securities. (K1)
- CO 2:** Understand and explain the functions of primary and secondary markets and the various intermediaries function there. (K2)
- CO 3:** Illustrate trading and settlement in stock exchanges. (K3)
- CO 4:** Differentiate primary market from secondary market. (K4)
- CO 5:** Appraise the merits and demerits of listing of securities in stock exchange. (K5)
- CO 6:** Develop an investment plan for buying securities in stock exchange. (K6)

### REFERENCE BOOKS:

1. Sanjeev Agarwal, A Guide to Indian Capital Market, Bharat Publishers, 2009
2. H. R. Machiraju, -The Working of Stock Exchanges in India, New Age International.

SKILLS FOR CUSTOMER SERVICE			
23UCOC51			
SEMESTER : IV	SEC7	HOURS: 2	CREDITS: 2

### LEARNING OBJECTIVES

The following are the learning objectives of the course:

- LO 1:** To understand the basic concepts of customer service and its importance
- LO 2:** To explore the qualities, roles and responsibilities of customer service representatives
- LO 3:** To gain knowledge about types of customers and the bases for customer analysis.
- LO 4:** To understand the importance of after sales follow-up and services.
- LO 5:** To gain knowledge about evaluation of the customer complaints and reviews and handling customer complaints
- LO 6:** To understand the common types of customer's complaints.

#### **Unit I: Introduction to Customer Service (6 Hours)**

Meaning of Customer – Internal & External Customers – Meaning and Importance of Customer Service – Services at the Time of sales – Principles of Good Customer Service – Measuring Customer Service.

#### **Unit II: Customer Service Representatives (6 Hours)**

Meaning – Roles and Responsibilities – Qualities of a Good Customer Service Representatives – Customer Support Team – Customer Support Representative Vs Customer Success Representative – Skills for Customer Service Representatives

#### **Unit III: Customer Analysis and Customer Support (6 Hours)**

Meaning – Importance – Bases of Customer Analysis – Types of Customers – Customer Needs and Expectations – KYC Analysis – Components – Customer Services at the time of sales – Customer Support – Customer Support Vs Customer Service

#### **Unit IV: After Sales Follow-up and Services (6 Hours)**

Meaning of After Sales Follow-up – Importance – steps – After Sales Services – Kinds – Importance

#### **Unit V: Handling Customers' Complaints and Reviews (6 Hours)**

Meaning of Customers' Complaints – Common Customers' Complaint - Types of Complaining Customers – Complaint Handling Procedure – Complaint Handling Skills - Dealing with Difficult Customers – Online Customer Review – Benefits – Managing Customer Review

### COURSE OUTCOMES

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

- CO 1:** Define customer, customer service, customer service representatives, customer analysis and after sale services. (K1)
- CO 2:** Describe the process of customer analysis, after sales customer services and handling customer's complaints (K2)
- CO 3:** Classify the customers, and differentiate them from one another. (K2, K3)
- CO 4:** Critically analyse customer's needs and expectations and their complaints. (K4)
- CO 5:** Identify and appraise his/her skills for analyzing customers, rendering customer service and handling customers (K2, K5)
- CO 6:** Develop strategies for handling the complaints of the customers and to offer better customer service (K6)

### TEXT BOOK

- David E. Deviney, "Outstanding Customer Service: The key to Customer Loyalty", Coastal Training Technologies Corp, USA 1998

### REFERENCE BOOKS

- Karen Leland and Keith Bailey, "Customer service for Dummies", John Wiley and Sons, 2006
- Ranee Evenson, "Customer Service Training", Haper Collins Publishers, Third Edition.

COST ACCOUNTING			
23UCOC51			
SEMESTER : V	CORE	HOURS: 6	CREDITS: 5

### LEARNING OBJECTIVES:

The following are the learning objectives of the course:

- LO 1:** To comprehend the meaning and scope of cost accounting  
**LO 2:** To develop the skill of the preparation of cost sheet and tender.  
**LO 3:** To understand the levels of material control and the methods of valuing material issue.  
**LO 4:** To acquaint with the knowledge of preparing process accounts and the adjustments of losses and gains.  
**LO 5:** To reconcile the cost accounts and financial accounts.  
**LO 6:** To calculate operating cost and prepare contract accounts.

### Unit I: Introduction of cost accounting (15 Hours)

Cost accounting–Definition–Meaning and Scope–Concept and Classification–Costing an aid to Management–Types and Methods of Cost–Elements of Cost Preparation of Cost Sheet and Tender.

### Unit II: Material Control (15 Hours)

Material Control: Levels of material Control–Need for Material Control–Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing–Requisition for stores–Stores Control–Methods of valuing material issue.

### Unit III: Labour (15 Hours)

Labour: System of wage payment – Idle time – Control over idle time – Labour turn over – Overhead–classification of overhead–allocation and absorption of overhead

### Unit IV: Process Costing (15 Hours)

Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain (Excluding inter process profits and equivalent production)

### Unit V Operating & Contract Costing (15 Hours)

Operating Costing–Contract costing–Reconciliation of Cost and Financial accounts

### COURSE OUTCOMES:

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

- CO 1:** Memorise the meaning of cost accounting, elements of cost and different methods of costing. (K1)  
**CO 2:** Describe the various techniques of material control and different methods of costing (K2)  
**CO 3:** Illustrate preparation of cost sheet and preparation of cost accounts for process; operations and contracts (K3)  
**CO 4:** Contrast allocation and absorption of overhead, normal loss and abnormal loss and cost account and financial account (K4)  
**CO 5:** Evaluate the cost of the elements material, labour, overhead and normal loss and abnormal loss in process (K5)  
**CO 6:** Create a statement of reconciliation of cost and financial accounts (K6)

### TEXT BOOK

1. R.S.N. Pillai and V. Bhagavathi, “Cost Accounting”, S Chand and company ltd., New Delhi. Edn.2004.

### REFERENCE BOOKS

1. Murthy A and Gurusamy S, (2017), Management Accounting, Vijay Nicole Imprints, Chennai
2. Jain SP and Narang K.L, (2012), Cost Accounting, Kalyani Publishers, Mumbai
3. Reddy, T.S. & Dr. Hariprasad Reddy, Y, Management Accounting, Margham
4. Publications, Chennai.

INCOME TAX			
23UCOC52			
SEMESTER : V	CORE	HOURS: 6	CREDITS: 5

### LEARNING OBJECTIVES

The following are the learning objectives of the course:

- LO 1:** To comprehend the basic provisions, terms and concepts of Income Tax.  
**LO 2:** To compute salary income with eligible deductions.  
**LO 3:** To calculate the taxable income from house property with deductions.  
**LO 4:** To identify capital gains and to recognize income from other sources.  
**LO 5:** To understand the provision regarding taxation of capital gains and income from other sources.  
**LO 6:** To gain knowledge on deduction from income tax, set off and carry forward of losses.

#### Unit I - Residential Status (15 Hours)

Definition- Agricultural Income- Previous year- Assessment year- Assessee- Person- Principal Officer- Resident- Ordinary Resident- Non-Resident- Tax Liability- Deemed Income- Capital and Revenue- Income Exempt from Tax

#### Unit II - Income from Salary (15 Hours)

Definition- Features of Salary- Different forms of salary- Different types of allowances- Perquisites- Types of Perquisites- Valuation of rent-free accommodation- Car facilities -Obligation of Employee met by Employer- Retirement Benefits- Gratuity- Pension- Provident Fund- Profits in Lieu of Salary.

#### Unit III – House Property Income & Profits and Gains of Business or Profession (15 Hours)

Gross annual value- Net Annual Value- Deduction u/s 24- Interest on Capital- Taxable Income from House Property Allowable Business expenses – Inadmissible expenses on profit- Computation of taxable income from Business – Professional income- Professional expenses – Computation of taxable income from Profession. Profits and gains from business or profession (excluding depreciation)

#### Unit IV – Capital Gains and Income from Others Sources (15 Hours)

Meaning of Capital Assets- Exempted assets- Kinds of capital assets- Transfer of capital assets- Cost of acquisition- Cost of improvement- Indexed cost of acquisition- Indexed cost of improvement- Computation of taxable capital gain. Income chargeable under the head income from other sources- Dividends- Interest on securities- Kinds of securities- Rules for Grossing-up interest- Rates of tax deducted at source- Casual incomes- Deductions to be made from Income from other sources- Computation of taxable income from other source.

#### Unit V –Deductions and Set-Off and Carry-Forward of Losses (15 Hours)

Deductions in respect of certain payments- Deduction u/s 80C to 80U - Deductions in respect of certain Incomes Secs.80 HH to 80U – Scheme for set-off and carry-forward- Intra-head set-off- Inter-head set-off- Exceptions to Intra-head and Inter-head set-off- Set-off and carry-forward of losses from various heads

### COURSE OUTCOMES

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

- CO 1:** State the basic concepts, definitions and provisions of Income Tax Act. (K1)  
**CO 2:** Explain the rules and provisions of income tax, Income from Salaries, Income from House Property, Profits and Gains of Business or Profession, Capital Gains and Income from other sources (K2)  
**CO 3:** Interpret the residential status of an assessee and the incidence of tax (K3)  
**CO 4:** Differentiate between resident and non-resident, capital and revenue income and set off and carry forward of loss. (K4)

**CO 5:** Appraise the taxable income under different heads. (K5)

**CO 6:** Write and income tax statement for an individual. (K6)

**TEXT BOOK**

1. T.S. Reddy & Hari Prasad Reddy, Income Tax Theory, Law and Practice, Margham publications, Chennai.

**REFERENCE BOOKS**

1. S. Srinivasan, Income Tax Theory, Law and Practice, Vijay Nicole Imprints Private Ltd., Chennai.
2. Dr. H.C. Mehrotra & Dr. S.P. Goyal, Income Tax, Sahitya Bhawan Publications, Agra
3. V.P. Gaur, D.B Narang, Puja Gaur, Rajeev Puri Income Tax Law and Practice, Kalyani Publishers, Ludhiana.

**WEB RESOURCES**

1. <https://cleartax.in/s/residential-status/>
2. <https://www.legalraasta.com/itr/income-from-salary/>
3. <https://taxguru.in/income-tax/income-house-properties.html>

BANKING LAW AND PRACTICE			
23UCOC53			
SEMESTER : V	CORE	HOURS: 6	CREDITS: 5

### LEARNING OBJECTIVES

The following are the learning objectives of the course:

- LO 1:** To comprehend Indian banking system and different types of banks.
- LO 2:** To gain knowledge on the functions of central bank and commercial banks.
- LO 3:** To comprehend the different types of bank accounts and banking services.
- LO 4:** To know about the various negotiable instruments used in banking operations.
- LO 5:** To evaluate the legal aspects of negotiable instruments and their implications for banking operations.
- LO 6:** To comprehend digital banking services and safety and security issues in digital banking.

#### **Unit – I - Introduction to Banking (15 Hours)**

History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks - Banking System – Branch Banking - Unit Banking - Universal Banking- Financial Inclusion

#### **Unit – II - Central Bank and Commercial Bank (15 Hours)**

Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation.

Commercial Banking: Definition - Functions – Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS) - Role of Banks in Economic Development.

#### **Unit – III - Banking Practice (15 Hours)**

Types of Accounts CASA – Types of Deposits - Opening Bank Account- Jan Dhan Yojana - Account Statement vs Passbook vs e-statement - Banker Customer Relationship - Special Types of Customers – KYC norms - Loans & Advances –Lending Sources- Lending Principles-Types of Loans - classification of assets and income recognition / provisioning (NPA) – Repo Rate & Reverse Repo Rate - securities of lending-Factors influencing bank lending.

#### **Unit – IV - Negotiable Instruments Act (15 Hours)**

Negotiable Instruments – Meaning & Definition – Characteristics -Types of negotiable instruments. Crossing of Cheques– Concept - Objectives – Types of Crossing - - Consequences of Non-Crossing. Endorsement - Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative –Negotiation bank - Effect of endorsement-Rules regarding Endorsement. Paying banker - Banker’s duty - Dishonouring of Cheques- Discharge by paying banks - Payments of a crossed cheque - Refusal of cheques Payment. Duties of Collecting Banker-Statutory protection under section 131-Collecting bankers’ duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer Grievances-Grievance Redressal –Banking Ombudsman.

#### **Unit – V - Digital Banking (15 Hours)**

Meaning- Services - e-banking and financial services- Initiatives-Opportunities - Internet banking Vs Traditional Banking - Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM – Concept - Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences - Safety and Security in Digital Banking.



## **COURSE OUTCOMES**

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

- CO 1:** Memorise the meaning of different types of banks and banking and banking instruments. (K1)
- CO 2:** Describe the structure of the Indian banking system, including public sector banks, private banks, foreign banks, and other financial institutions. (K2)
- CO 3:** Illustrate different methods of crossing and endorsement of cheques. (K3)
- CO 4:** Differentiate between various types of banking, bank accounts, lending and banking instruments. (K4)
- CO 5:** Evaluate the legal framework governing negotiable instruments and analyze their implications for banking operations. (K5)
- CO 6:** Formulate safety measures and security protocols for digital banking services. (K6)

## **TEXTBOOKS**

1. Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai
2. Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi
3. Gupta P.K. Gordon E. Banking and Insurance, Himalaya publication, Kolkata
4. Gajendra, A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi
5. K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi

## **REFERENCE BOOKS**

1. B. Santhanam, Banking & Financial System, Margam Publication, Chennai
2. KatakaitSanjay, Banking Theory and Practice, Lambert Academic Publishing,
3. Henry Dunning Macleod, The Theory and Practice of Banking, Hard Press Publishing, Old New Zealand
4. William Amasa Scott, Money and Banking: An Introduction to the Study Of Modern Currencies, Kesinger publication, USA
5. NektariosMichail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London

## **Web Resources**

1. <https://www.rbi.org.in/>
2. <https://businessjargons.com/e-banking.html>
3. <https://www.wallstreetmojo.com/endorsement/>

AUDITING AND CORPORATE GOVERNANCE			
23UCOE51			
SEMESTER : V	EC	HOURS: 5	CREDITS: 4

### Learning Objectives

The following are the learning objectives of the course:

- LO 1:** To understand the meaning, importance and types of auditing.
- LO 2:** To comprehend the audit procedure and the documents needed for auditing.
- LO 3:** To understand the importance of Internal Audit and internal check system and the process of vouching and verification.
- LO 4:** To gain knowledge on the legal status of an auditor and provisions regarding appointment and removal.
- LO 5:** To acquaint with the conceptual framework of corporate governance, and theoretical models of corporate governance.
- LO 6:** To understand the concept of CSR and the provisions of Companies Act on CSR.

### Unit – I - Introduction to Auditing (15 Hours)

Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of for Profit enterprises and Non–profit Organizations

### Unit – II - Audit Procedures and Documentation (15 Hours)

Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check System – Vouching – Cash and Trade Transactions - Verification of Assets and Liabilities and its Valuation

### Unit – III - Company Auditor (15 Hours)

Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor –Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Auditing around the computer – Auditing through the computer - e-audit tools.

### Unit – IV - Introduction to Corporate Governance (15 Hours)

Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Introduction to Environment, Social and Governance (ESG - Code of Conduct – Directors and Auditors

### Unit – V - Corporate Social Responsibility (15 Hours)

Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013 (Section 135 schedule – VII). – CSR Policy Rules

### COURSE OUTCOMES

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

- CO 1:** Define auditing, company audit and the concept of corporate governance and CSR (K1)
- CO 2:** Describe the process of audit planning and auditing (K2)
- CO 3:** Employ the knowledge acquired through the course in auditing process. (K3)
- CO 4:** Differentiate auditing and accounting, Vouching and verification and internal audit and external audit.
- CO 5:** Comprehend different theories and models of corporate governance, and evaluate common governance problems in corporate failures. (K2, K5)

**CO 6:** Design a corporate social responsibility (CSR) policy for an organisation in compliance with the Companies Act, 2013 (K6).

**TEXT BOOKS**

1. Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi
2. B. N. Tandon, S. Sudharsanam & S. Sundharabahu, Practical Auditing, S. Chand & Sons New Delhi.
3. Dr. T. R. Sharma, Dr. Gaurav Sankalp, Auditing & Corporate Governance, Sahithya Bhawan Publications, Agra
4. Aruna Jha, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd, New Delhi.

**REFERENCE BOOKS**

1. Kevin Keasey, Steve Thompson & Mike wright, Governance & Auditing, Emerald Group Publishing Limited, Bingley
2. Dr. T.R. Sharma, Auditing, Sahithya Bhawan Publications, Agra C.B. Gupta, Neha Singhal, Auditing & Corporate Governance, Scholar Tech Press, New Delhi.
3. Shri. Vengadamani, Practical Auditing, Margham Publication, Chennai.

**WEB RESOURCES**

1. <https://www.wallstreetmojo.com/audit-procedures/>
2. <https://theinvestorsbook.com/company-auditor.html>
3. <https://www.investopedia.com/terms/c/corp-social-responsibility.asp>

BUSINESS ENVIRONMENT			
23UCOE52			
SEMESTER : V	EC	HOURS: 5	CREDITS: 3

### LEARNING OBJECTIVES

The following are the learning objectives of the course:

- LO 1:** To comprehend the concept of business environment and its elements.
- LO 2:** To understand political environment and provisions of constitution of India pertaining to business.
- LO 3:** To understand the socio-cultural factors impacting on business.
- LO 4:** To recognize relationship between business and society and social responsibility of business.
- LO 5:** To gain knowledge on elements of economic environment and their impact on business.
- LO 6:** To understand the dynamics and features of technology and their impact on business.

#### **Unit – I - Introduction (15 Hours)**

The Concept of Business Environment - Its Nature and Significance –Elements of Environment- Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.

#### **Unit – II - Political Environment (15 Hours)**

Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.

#### **Unit – III - Social and Cultural Environment (15 Hours)**

Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business - Social Responsibilities of Business.

#### **Unit – IV - Economic Environment (15 Hours)**

Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate of Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.

#### **Unit – V - Technological Environment (15 Hours)**

Technological Environment – Concept - Meaning - Features of Technology-Sources of Technology Dynamics - Transfer of Technology- Impact of Technology on Business - Status of Technology in India- Determinants of Technological Environment.

### COURSE OUTCOMES

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

- CO 1:** Define and memorise the concepts of Business Environment, culture, economic systems, economic parameters and technology. (K1)
- CO 2:** Describe the various elements of business environment (K2)
- CO 3:** Interpret the impact factors relating to various elements of business environment (K3)
- CO 4:** Examine and identify various favourable and unfavourable environmental factors for a business (K4, K2)
- CO 5:** Appraise and judge the economic environment of a business in terms of the economic parameters and to apply in business decisions (K5, K3)
- CO 6:** Formulate a scheme for environmental analysis and a plan for discharging social responsibilities by a business enterprise (K6)

### **TEXT BOOKS**

1. C. B. Gupta, Business Environment, Sultan Chand & Sons, New Delhi
2. Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
3. Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP.
4. Aswathappa.K, Essentials of Business Environment, Himalaya Publishing House, Mumbai
5. Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi

### **REFERENCE BOOKS**

1. Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi
2. Shaikhsaleem, Business Environment, Pearson, New Delhi
3. S. Sankaran, Business Environment, Margham Publications, Chennai
4. Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai
5. Ian Worthington, Chris Britton, Ed Thompson, The Business Environment, F T Prentice Hall, New Jersey

### **WEB RESOURCES**

1. [www.mbaofficial.com](http://www.mbaofficial.com)
2. [www.yourarticlelibrary.com](http://www.yourarticlelibrary.com)
3. [www.businesscasestudies.co.uk](http://www.businesscasestudies.co.uk)

<b>MANAGEMENT ACCOUNTING</b>			
<b>23UCOC61</b>			
<b>SEMESTER : VI</b>	<b>CORE</b>	<b>HOURS: 6</b>	<b>CREDITS: 4</b>

### **LEARNING OBJECTIVES**

The following are the learning objectives of the course:

- LO 1:** To understand the concepts of management accounting and various tools for financial analysis.  
**LO 2:** To comprehend the concepts of ratio analysis and different types of ratios.  
**LO 3:** To prepare fund flow and cash flow statement and to distinguish between them.  
**LO 4:** To comprehend the system of budgetary control and the different types of budgeting.  
**LO 5:** To prepare different budgets such as project budget, sales budget and cash budget.  
**LO 6:** To understand the concepts of marginal costing and apply them in managerial decision making.

#### **Unit – I Introduction to Management Accounting (18 hours)**

Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting. Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis.

#### **Unit – II Ratio Analysis (18 hours)**

Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios –Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.

#### **Unit – III-Funds Flow & Cash Flow Analysis (18 hours)**

Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds - Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement.

Cash Flow Statement: Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities.

#### **Unit - IV - Budget and Budgetary Control (18 hours)**

Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits

#### **Unit - V - Marginal Costing (18 hours)**

Meaning - Features – Marginal Costing vs Absorption Costing - Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis. Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factor or Key Factor.

### **THEORY 20% & PROBLEMS 80%**

### **COURSE OUTCOMES**

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

- CO 1:** Define the concept of management accounting and the various tools for financial analysis. (K1)  
**CO 2:** Explain various financial statement analysis techniques and their significance in decision-making. (K2)  
**CO 3:** Calculate and interpret various ratios to assess the financial performance and position of an organization. (K3)

- CO 4:** Analyse the financial position of an organisation using cash flow and fund flow statements and ratio analysis. (K4)
- CO 5:** Assess different projects or proposals applying the concepts of marginal costing and select the best one. (K5)
- CO 6:** Write statements of financial analysis and fund flow and cash flow statements and to develop a system of budgetary control. (K6)

### **TEXTBOOKS**

1. Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,
2. Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.
3. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.
4. Jenitra L Mervin, Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.
5. T.S. Reddy & Y. Hari Prasad Reddy, Management Accounting, Margham Publications, Chennai.

### **REFERENCE BOOKS**

1. Chadwick – The Essence of Management Accounting, Financial Times Publications, England.
2. Charles T. Horngren and Gary N. Sundem – Introduction to Management Accounting, Pearson, Chennai.
3. Murthy A and Gurusamy S, Management Accounting- Theory & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
4. Hansen - Mowen, Cost Management Accounting and Control, South Western College, India.
5. N.P. Srinivasan, Management Accounting, New Age publishers, Chennai.

### **WEB RESOURCES**

1. <https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300>
2. <https://accountingshare.com/budgetary-control/>
3. <https://www.investopedia.com/terms/m/marginalcostofproduction.asp>

INDIRECT TAXES			
23UCOC62			
SEMESTER : VI	CORE	HOURS: 6	CREDITS: 4

### LEARNING OBJECTIVES

The following are the learning objectives of the course:

- LO 1:** To understand the concepts and features of indirect taxes and to differentiate them from direct taxes.
- LO 2:** To gain knowledge on reforms in indirect tax in India.
- LO 3:** To comprehend the concept, features and benefits of GST.
- LO 4:** To understand the provisions of the CGST and IGST Acts 2017, regarding supply, classification, valuation, input tax credit, reverse charge mechanism and E-way Bill.
- LO 5:** To comprehend the procedures and compliance requirements under GST, for registration, invoicing, returns filing, assessment, penalties, and audit.
- LO 6:** To develop an understanding of the Customs Act 1962, including customs duty concepts, levy, types of duties, valuation, and baggage rules.

#### Unit – I- Introduction to Indirect Tax (18 hours)

Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes –Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation – Introduction to Foreign Trade Policy (FTP) 2023

#### Unit - II - An Overview of Goods & Service Tax (GST) (18 hours)

Introduction of Goods and Service Tax in India— Kelkar Committee - Constitutional Amendment - Goods and Service Tax: Concepts, Meaning, Significance, Features and Benefits - Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India - Role of GSTN in Implementation of GST - Challenges in Implementation of GST.

#### Unit - III - CGST & IGST Act 2017 (18 hours)

Supply – Meaning – Classification – Time of Supply – Valuation –Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E-Way Bill - Various Provisions Regarding E-way Bill in GST – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply. – Anti Profiteering Rules – Doctrine of Unjust Enrichment

#### Unit - IV - Procedures under GST (18 hours)

Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Penalty under GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.

#### Unit – V - Customs Act 1962 (18 hours)

Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules & Exemptions.

### COURSE OUTCOMES

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

- CO1:** Understand and remember the basic concepts of indirect taxation, distinguishing them from direct taxes and identifying their primary features and characteristics.
- CO2:** Describe the procedure for registration, assessment and filing of GST forms.



**CO3:** Apply the provisions of GST Act and assess GST on various goods and services. (K3)

**CO4:** Compare and contrast direct and indirect taxes. (K4)

**CO5:** Judge the eligibility for Input Tax Credit applying and provision of the GST Act. (K5)

**CO6:** Prepare GST returns and create electronic ledgers for liability credit and cash.

### **TEXT BOOKS**

1. Vinod K Singhania, Indirect Taxes, Taxman's Publications, New Delhi.
2. Dr. H.C. Mehrotra & Prof. V.P Agarwal, Goods and Services Tax (GST), Sahitya Bhawan Publications, Agra.
3. Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.
4. CA. Pushpendra Sisodia, Indirect Tax Laws, Bharat Publications, New Delhi.

### **REFERENCE BOOKS**

1. V.S. Datey, All About GST, Taxmann Publications, New Delhi.
2. T.S. Reddy & Y. Hariprasad Reddy, Business Taxation, Margham Publications, Chennai.
3. Study Material on GST - The Institute of Chartered Accountants of India /The Institute of Cost Accountants of India, Chennai.
4. Guidance material on GST issued by CBIC, Government of India.

### **WEB RESOURCES**

1. <https://iimskills.com/goods-and-services-tax/>
2. <https://tax2win.in/guide/gst-procedure>
3. <https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch>

ENTREPRENEURIAL DEVELOPMENT			
23UCOE61			
SEMESTER : VI	EC	HOURS: 5	CREDITS: 3

### LEARNING OBJECTIVES

The following are the learning objectives of the course:

- LO 1:** To understand the meaning and types of entrepreneurship and the characteristics of entrepreneurs.
- LO 2:** To gain knowledge on entrepreneurial scenario in India.
- LO 3:** To understand design thinking and idea generation techniques and turning idea into business opportunity.
- LO 4:** To know the process of setting up an enterprise and the various forms of business entities.
- LO 5:** To identify the components of a project report and the sources of funds for setting up an enterprise.
- LO 6:** To acquire knowledge on various support institutions in entrepreneurship development.

#### **Unit -I - Introduction to Entrepreneur (15 hours)**

Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India.

#### **Unit -II - Design Thinking (15 hours)**

Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity.

#### **Unit – III - Setting up of an Enterprise (15 hours)**

Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Man partnership – Choice of Form of an Enterprise – Feasibility Study – Marketing, Technical, Financial, Commercial and Economical.

#### **Unit – IV - Business Model Canvas and Formulation of Project Report (15 hours)**

Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement – Legal Compliance of setting Up of an Enterprise – Registration – Source of Funds – Modern Sources of Funds.

#### **Unit – V - MSME's and Support Institutions (15 hours)**

Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSME DI – DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India.

### COURSE OUTCOMES

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

- CO 1:** Memorise the meaning of entrepreneurship and its types. and identify the characteristics of successful entrepreneurs. (K1, K2)
- CO 2:** Distinguish between entrepreneurship and employment and differentiate different types of entrepreneurs and forms of organisation. (K4)
- CO 3:** Apply design thinking processes to identify business opportunities and develop creative

solutions for entrepreneurial ventures. (K3)

**CO 4:** Evaluate different forms of business organizations, considering their advantages and disadvantages. (K5)

**CO 5:** Identify the sources of funds and supporting institutions for entrepreneurship (K2)

**CO 6:** Design strategies for leveraging government schemes and support institutions to foster entrepreneurship.

### **TEXT BOOKS**

1. Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai.
2. Dr. C.B. Gupta & Dr. S.S. Khanka (Reprint 2014). Entrepreneurship And Small Business Management, Sultan Chand & Sons, New Delhi.
3. Charantimath Poornima, (Reprint 2014.), Entrepreneurship development - Small, Pearson Education, India.
4. RajShankar, (Reprint 2016), Entrepreneurship Theory and Practice, Vijay Nicole and Imprints Pvt. Ltd, Chennai.
5. Vasant Desai, (Reprint 2017). Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai.

### **REFERENCE BOOKS**

1. Anil kumar, Poornima, Principles of Entrepreneurial development, New age publication, Chennai.
2. Dr. A.K. Singh, Entrepreneurial development and management, Laxmi publications, Chennai.
3. Dr. R.K. Singal, Entrepreneurial development and management, S.K. Kataria publishers, New Delhi.
4. Dr. M.C. Garg, Entrepreneurial Development, New Delhi.
5. E. Gordon, K. Natrajan, Entrepreneurial development, Himalaya publishing, Mumbai.

### **WEB RESOURCES**

1. <https://www.interaction-design.org/literature/topics/design-thinking>
2. <https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/>
3. <http://www.msme.gov.in/>

LOGISTICS MANAGEMENT			
23UCOE62			
SEMESTER : VI	EC	HOURS: 5	CREDITS: 3

### LEARNING OUTCOMES:

The following are the learning objectives of the course:

- LO 1:** To comprehend the meaning and importance of logistics management and logistics planning.
- LO 2:** To understand the meaning, importance and process of demand management.
- LO 3:** To understand the meaning, importance of customer service and customer service strategy.
- LO 4:** To gain knowledge on order processing and purchase process.
- LO 5:** To recognize the importance of location and warehousing decisions and determinants of their selection.
- LO 6:** To understand and differentiate different methods of transportation and criteria for carrier selection.

### **Unit-I Introduction to Logistics Management (15 Hours)**

Meaning-types-Scope-Importance of logistics management-Need for logistics management-role of logistics in the supply chain management, economy and organization logistics planning-mission and objectives-logistical objectives

### **Unit-II Demand Management and Customer Service (15 Hours)**

Meaning-relationship between customer service and demand management-demand management process-problems in demand management-types of forecasting-purpose of forecasting-customer service strategy-development of customer service standard

### **Unit-III Order Processing and Purchasing (15 Hours)**

Customer order cycle – order management system-elements of order cycle-order processing categories-role of purchasing in logistics management-purchase process-vendor selection criteria

### **UNIT-IV Facility Location Decision and Warehousing (15 Hours)**

Logistic network design-process-locational determinants-current trends governing selection of site-Warehouse location pattern-Warehouse functions -Warehousing decisions – types – services offered.

### **UNIT-V Transportation Management (15 Hours)**

The role of transportation in logistics – Traffic and transportation strategy – Characteristics of transportation modes and selection – criteria for carrier selection – carrier selection process – Models of transportation – Private fleet or For-hire carriage or Third parties for transportation – Inter-model transportation – Transport Documentation

### COURSE OUTCOMES

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

- CO 1:** Memorise the meaning of logistics management, demand management, customer service, order processing and transportation management. (K1)
- CO 2:** Discuss the role of supply chain management. (K2)
- CO 3:** Illustrate order processing and purchasing process. (K3)
- CO 4:** Examine the Inter Relation between Enablers and Levels of Supply Chain Improvement. (K4)

**CO 5:** Appraise the different modes of transportation. (K5)

**CO 6:** Create cost effective models for transportation and routing. (K6)

**TEXT BOOK**

1. Shridhara Bhat, Logistic Management, Himalays Publishing House Pvt. Ltd, Mumbai Second Revised Edition,2011.

**REFERENCE BOOKS**

1. Martin Christopher, Logistics and supply chain management: Starategies for reducing cost and improving services, Published by Dorling Kinderbley (India) Pvt. Ltd. Licensees by Pearson Education in South Asia, Noida, India, 2013
2. Sathish. C Ailawadi & P. Rakesh singh printice Hall of India Learning Pvt. Ltd, New Delhi, 2012
3. D.K. Agarwal, Text book of Logistics and Supply Chain Management, Macmillan India Ltd. Delhi.

**WEB RESOURCES**

1. <https://lapaas.com/logistics-management-overview-types-and-process/>
2. <https://www.investopedia.com/terms/s/scm.asp>
3. <https://scm.ncsu.edu/scm-articles/article/the-scor-model-for-supply-chain-strategic-decisions>

APTITUDE FOR COMPETITIVE EXAMS			
23UCOS61			
SEMESTER : VI	SEC8	HOURS: 2	CREDITS: 2

### LEARNING OBJECTIVES

The following are the learning objectives of the course:

- LO 1:** To gain knowledge on basic mathematics such as numeric systems, LCM & HCF, simplification, average and percentage.
- LO 2:** To apply mathematical methods in financial calculation and analysis such as profit and loss, interest, Time and Work and Ratios.
- LO 3:** To gain knowledge on analysis and interpretation of tables, charts and diagrams.
- LO 4:** To understand logical reasoning types and techniques.
- LO 5:** To understand and identify verbal ability skills and to identify the ways to develop them.
- LO 6:** To assess the strength and weakness in various areas of aptitude meant for competitive examinations and to take initiatives to improve them.

#### Unit – I - Basic Mathematics (6 Hours)

Number Systems – LCM and HCF – Simplification – Average – Problems in ages – Percentage

#### Unit – II – Applied Mathematics (6 Hours)

Probability – Profit & Loss – Simple and compound interest – Time, Speed and Distance – Time & Work – Ratio & Proportion.

#### Unit – III - Data Interpretation (6 Hours)

Data interpretation – Tables – Pie Chart – Venn Diagrams

#### Unit – IV – Logical Reasoning (6 Hours)

Blood relation – Directional Sense – Number and Letter Series – Coding & Decoding – Clocks – Seating arrangements.

#### Unit -V – Verbal Ability (6 Hours)

Reading Comprehension – Skimming – Scanning - Vocabulary Building Techniques - Verbal Reasoning

### COURSE OUTCOMES

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

- CO 1:** Remember fundamental mathematical concepts and techniques necessary for solving problems in competitive exams. (K1)
- CO 2:** Applying mathematical methods in financial calculations and analysis (K3)
- CO 3:** Describe the number systems and explain LCM and HCF. (K2)
- CO 4:** Experiment with different Data Interpretation techniques.
- CO 5:** Assess his/her verbal ability skills and identify areas for improvement to enhance the performance in competitive exams. (K5)
- CO 6:** Creating study plans and exam strategies tailored to his/her strengths and weaknesses in various aptitude areas, maximizing the chances of success in competitive exams. (K6)

### REFERENCE BOOKS:

1. A Modern Approach To Verbal & Non Verbal Reasoning By R.S. Agarwal
2. Analytical and Logical reasoning By Sijwali B S
3. Quantitative aptitude for Competitive examination By S. Agarwal
4. Analytical and Logical reasoning for CAT and other management entrance test By Sijwali B S
5. Quantitative Aptitude by Competitive Examinations by Abhijit Guha 4<sup>th</sup> edition

### ADD-ON COURSE

Sem I	23UCOAO1	Typewriting	2
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### VALUE ADDED COURSE

Sem V	23UCOVA1	Tally Prime	2
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### EXTRA CREDIT COURSE

The student can choose any one of the ECC paper offered by any department per semester for which he/she will earn an additional credit of 2 per course. The Department of Commerce offers the following Extra Credit Courses among which Office Automation (23UCOEC51) offered in the fifth semester is mandatory for B.Com. Students.

SEM	SUB.CODE	TITLE OF THE PAPER	CREDITS
I	23UCOEC11	Office Management	2
II	23UCOEC21	Service Marketing	2
III	23UCOEC31	Advertisement & Salesmanship	2
IV	23UCOEC41	Tourism Marketing	2
V	23UCOEC51	Office Automation	2
VI	23UCOEC61	Quality Management	2

## VALUE ADDED COURSE

<b>SEM:IV</b>	<b>23UCOVA1</b>	<b>TALLY PRIME</b>	<b>CREDIT:2</b>
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### LEARNING OBJECTIVES

- LO 1:** To comprehend the features of Tally Prime  
**LO 2:** To know the process of creation of masters and recording accounting vouchers.  
**LO 3:** To prepare banking and final account reports.  
**LO 4:** To make entries for account receivables and payables and handle order management.  
**LO 5:** To create budgets and generate variance reports.  
**LO 6:** To know recording and filing of GST payment in Tally Prime.

#### **Unit – I Introduction to Tally Prime (5 hours)**

Introduction - Features of Tally Prime - Company Creation and Setting up Company Configuration in Tally Prime - Alter Company Details - Shut the Company

#### **Unit – II Chart of Accounts and Vouchers (10 hours)**

Introduction - Chart of Accounts - Creation of Masters - Accounting Masters - Inventory Masters - Multi-Masters Creation and Display of Chart of Accounts - Multi Groups Creation - Multi Ledgers Creation - Multi Stock Groups Creation - Multi Stock Items Creation - Recording Accounting Vouchers - Receipt Voucher - Contra Voucher - Payment Voucher - Purchase Voucher - Sales Voucher - Debit Note Voucher - Credit Note Voucher - Journal Voucher

#### **Unit – III Banking and Final Account Reports (5 hours)**

Banking Payments - Cheque Printing - Deposit Slip - Cheque Deposit Slip - Cash Deposit Slip - Payment Advice - Bank Reconciliation - Manual & Auto Bank Reconciliation – Final Account Reports

#### **Unit – IV Account Receivables and Payables & Order Management (10 hours)**

Accounts Payable and Receivable - Maintain Bill-wise Entry - Activation of Bill-wise Entry- Bills Payable and Receivable Reports - Purchase Order Processing - Sales Order Processing - Order Outstandings – Reorder level - Configuration of Additional Cost of Purchases - Cost Centre and Cost Categories -Cost Centre Reports

#### **Unit – V Budget and GST (10 hours)**

Creation of Budget - Recording Transactions - Display Budgets and Variances Reports for Group Budget - Scenario Management – Generating Reports – GST in Tally Prime – Recording and filing of GST Tax Payments.

### **80% Practical/20% Theory**

### COURSE OUTCOMES

- CO 1:** Remember the features of Tally Prime (K1)  
**CO 2:** Understand and describe the process of creation of masters and recording accounting vouchers. (K2)  
**CO 3:** Demonstrate preparation of banking and final account reports. (K3)  
**CO 4:** Experiment purchase order processing and preparation of cost center reports (K4)



**CO 5:** Evaluate budgets and generate variance reports. (K5)

**CO 6:** Create a company in Tally Prime and various masters and accounts. (K6)

**TEXT BOOK**

1. Sanjay Satapathy, “Tally Prime Book (Advanced Usage)-with Practical Assignments”, 2020

**REFERENCE BOOK**

1. Rakesh Sangwan, “Mastering in Tally Prime”, Astha Publications, 2021
2. Asok K Nadhani, “Mastering Tally PRIME”, 2022

OFFICE MANAGEMENT		
23UCOEC11		
SEMESTER : I	ECC	CREDITS: 2

### LEARNING OBJECTIVES

The following are the learning objectives of the course:

- LO 1:** To understand the functions of an office and elements of office management.
- LO 2:** To understand and explain office lay out and importance of office environment.
- LO 3:** To differentiate the centralized and de-centralized correspondence and mail handling.
- LO 4:** To comprehend the importance and essential of record management and filing.
- LO 5:** To gain knowledge on management of stationaries and office supplies.
- LO 6:** To be familiar with office forms and their types.

#### Unit I : Modern Office Management

Introduction- Functions of an office-Office Management- Elements-Office Manager-Qualities-Function- Office Organisation- -Office system and Routines- Procedure- Methods- Advantages of system- Office Manual- Organisation Chart.

#### Unit II : Office Accommodation, Layout and Environment

Introduction-The site or Location-Urban area-Merits and Demerits-Rural area-Merits and Demerits-Own Premises-Size and Shape of Office-layout of Office-Merits of Good Layout-Open office and Private Office-Advantages and Disadvantages-Staff-Visitors Convenience-New Trends-Office Environment-Office Lighting-Ventilation-Interior Decoration and Furnishing- Freedom from noise and dust-Safety-Sanitary arrangement-Security-Secrecy.

#### Unit III : Office Furniture, Correspondence and Mail

Introduction-Basic Principles-Types of Furniture-Correspondence and Mail-Introduction – Correspondence- Types-nature-Cot-Organising-Centralized Correspondence-Merits and Demerits-Decentralised Correspondence-Merits and Demerits-Mail Servics-Centralised Mail Handling-Drafting Letters- Dictaphone - Typing -Typing Pool-Merits and Demerits-Departmental Typing-Merits and Demerits-Outward Correspondence-Mailing Machines.

#### Unit IV : Records and Administration

Introduction-Purpose of Record Management-Principles of Record management-Essentials of Record Management System - Filing-Importance - Functions- Advantages of filing-Objects of Filing-Essentials of Filing-Centralized Filing-Decentralized Filing-Methods of Filing-Old Methods- Modern Methods-Classification-Indexing-Filing Routine.

#### Unit V : Office Stationery and Forms

Introduction-Stationery-Significance-Selection-Quality-Management of Office Supplies- Selection of supplies-Purchase of supplies- Centralised Purchasing- Decentralised Purchasing-Purchasing Procedure-Standardisation of Office Supplies-Shortage of Office Supplies- Issues of Supplies- Forms-Introduction-Significance-Advantages-Types of Forms-Forms Designing- Principles of Form Designing-Guidelines for Design.

### COURSE OUTCOMES

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

- CO 1:** Memorise the modern concepts related with office management (K1)
- CO 2:** Describe a good office layout and office environment (K2)
- CO 3:** Illustrate an office lay out and guidelines for designing (K3)
- CO 4:** Compare and contrast centralized and decentralized systems of correspondence, filing and purchase (K4)
- CO 5:** Assess the merits and demerits of different types of office, correspondence and filing. (K5)
- CO 6:** Create an office layout and design different office forms. (K6)

**TEXT BOOK**

1. Office Management, R.S.N Pillai & Bagavathi

**REFERENCE BOOKS**

1. Modern Office Management Principles and Techniques, J.n. Jain & P. P Singh
2. Office Management, Kathiresan & Dr. Radha
3. Office Management, R.K. Chopra

SERVICES MARKETING		
23UCOEC21		
SEMESTER : II	ECC	CREDITS: 2

### LEARNING OBJECTIVES

The following are the learning objectives of the course:

- LO 1:** To recognize the need and importance of service marketing.
- LO 2:** To understand the concepts and comprehend marketing mix for services.
- LO 3:** To know dimensions and measurement of service quality.
- LO 4:** To comprehend the concept and dimensions of Total Quality Management.
- LO 5:** To gain knowledge on dimensions of bank marketing and MIS for banks.
- LO 6:** To comprehend the marketing mix for insurance organisation.

#### Unit-I : Fundamentals of Service Marketing

Introduction-services- Concept- Goods and services-A Comparative Analysis-Salient features of marketing services-service marketing –concept- why marketing of services? - Significance of Services marketing-emerging key services.

#### Unit II : Management of Service Marketing

Introduction-concept of marketing mix- Product Mix-Pricing Mix-Promotion Mix-Place Mix-Internal Marketing.

#### Unit III : Total Quality Management

Introduction- service quality-measurement of service quality-total quality management- dimensions of total quality management-management of people- management of technologies- controlling quality-effects of total quality management- quality circle.

#### Unit IV : Bank Marketing

Introduction- Bank Marketing- concept- Justifications for marketing the banking services-users of banking services- the behavioural profile of users- Marketing information system for banks-significance of MIS to the banking organizations.

#### Unit V : Insurance Marketing

Introduction-Insurance marketing- concept-users of insurance service-behavioural profile of users-Marketing segmentation- Marketing Information System-Insurance Product-Product Planning and development-Formulations of marketing mix for insurance organizations.

### COURSE OUTCOMES

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

- CO 1:** Remember the basic concepts of services marketing (K1)
- CO 2:** Identify the major elements of the marketing mix of services (K2)
- CO 3:** Apply the knowledge on the users' profile in segmentation of market for services (K3)
- CO 4:** Differentiate goods and services and distinguish between marketing of goods and marketing of services. (K4)
- CO 5:** Evaluate and measure service quality by identifying the quality dimensions (K5)
- CO 6:** Formulate marketing mix for services, especially banking and insurance services. (K6)

### TEXT BOOK

1. Services Marketing S.M. Jha

### REFERENCE BOOKS

1. Services Marketing Vasanthi Venugopal & Raghu V.N
2. Services Marketing Dr. S. Shajahan

ADVERTISEMENT AND SALESMANSHIP		
23UCOEC31		
SEMESTER : III	ECC	CREDITS: 2

### LEARNING OBJECTIVES

The following are the learning objectives of the course:

- LO 1:** To understand the concept of advertisement and its functions.
- LO 2:** To differentiate between advertisement and publicity
- LO 3:** To comprehend the elements and qualities of an advertisement copy.
- LO 4:** To understand and demonstrate various steps in the process of selling
- LO 5:** To identify the various skills required for a salesman
- LO 6:** To apply the selling skills to present the product, handling objection and closing the deal.

#### Unit I : Advertising

Meaning and Definition – Advertising Vs. Publicity – Objectives – Functions – Advantages – Kinds.

#### Unit II : Advertising Copy

Elements of an advertising copy – Classification of Advertising copy – Qualities of a good advertising copy.

#### Unit – III : Salesmanship

Meaning - Definition - Characteristics of salesmanship - Selling and salesmanship - Significance of Salesmanship.

#### Unit - IV: Personal Selling Process

Personal selling - Selling process - Steps involved in personal selling - Qualities of a successful sales person

#### Unit - V: Selling Skills

Selling skills - Communication skills - Presentation skills - Territory and Time Management skills - Skills for handling objections - Skills for handling different types of customers - Closing sales transaction successfully

### COURSE OUTCOMES

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

- CO 1:** Define advertisement, salesmanship and personal selling. (K1)
- CO 2:** Recognise the elements and qualities of a good advertising copy. (K2)
- CO 3:** Demonstrate various steps involved in personal selling. (K3)
- CO 4:** Contrast advertising and publicity and selling and salesmanship. (K4)
- CO 5:** Evaluate and judge the quality of an advertisement copy. (K5)
- CO 6:** Develop Strategies to present a product, handle the objections and close the deal. (K6)

### TEXT BOOK

1. Pillai R.S.N. & Bhagavathy, “Salesmanship” S, Chand & co, New Delhi.

### REFERENCE BOOKS

1. Pat Weymes, “How to perfect your Selling Skills”, Wheeler Publishing House, Allahabad
2. Charels Futrell, “ABC’s of Selling”, All India Traveler Book Sellers, New Delhi
3. S. A. Sherlekar, “Marketing and Salesmanship “, Himalaya Publishing House, New Delhi

<b>TOURISM MARKETING</b>		
<b>23UCOEC41</b>		
<b>SEMESTER : IV</b>	<b>ECC</b>	<b>CREDITS: 2</b>

### **LEARNING OBJECTIVES**

The following are the learning objectives of the course:

- LO 1:** To understand the meaning, purpose and types of tourism.
- LO 2:** To understand and describe the features of tourism products and tourism product planning.
- LO 3:** To recognise the barriers for tourism market segmentation.
- LO 4:** To gain knowledge to analyse about the pricing factors in tourism.
- LO 5:** To know the strategies for tourism promotion.
- LO 6:** To gain knowledge on advertising planning and tourism publicity.

### **UNIT I-INTRODUCING TOURISM AND TOURISM MARKETING**

Tourism-Definition-Meaning-Objectives-Types of Tourism-Tourism Marketing- Meaning and Definition-Purpose-Significance-Ethical Practices of Tourism.

### **UNIT II-TOURISM PRODUCT PLANNING AND DEVELOPMENT**

Tourism product-Concept-Definition-Features-Planning Process-Tourism Product Life Cycle-Reasons for product failure.

### **UNIT III-TOURISM MARKET SEGMENTATION**

Market Segmentation-Concept-Definition-Reasons-Importance-Bases for segmentation of Tourism Market.

### **UNIT IV-TOURISM PRICING POLICY**

Pricing-Factors influencing pricing-Objectives-Pricing policies - Pricing of Tourism Product.

### **UNIT V-TOURISM PROMOTION STRATEGY**

Tourism advertising-Advertising planning - Selection of media-Tourism publicity- Tools of Sales Promotion in Tourism.

### **COURSE OUTCOMES**

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

- CO 1:** Remember the meaning of tourism product and tourism marketing. (K1)
- CO 2:** Explain Tourism planning process and Tourism Product Cycle. (K2)
- CO 3:** Interpret the product life cycle for tourism and the reasons for product failure (K3)
- CO 4:** Examine the characteristics of Tourism Market and determine the bases of market segmentation. (K4)
- CO 5:** Evaluate the factors influencing the pricing of tourism product. (K5)
- CO 6:** Design strategies for promoting tourism product (K6)

### **TEXT BOOK**

1. S.M. Jha - Tourism Marketing-Himalaya Publishing House-Edition 2-2015

### **REFERENCE BOOKS.**

1. A.K. Bhatia- International Tourism Management-Sterling publishers private limited-2007
2. Devashish Das Gupta- Tourism Marketing Pearson Publishing House-1 Edition
3. Manjula Chaudhary- Tourism Marketing - Oxford university press-1” Edition -2011

OFFICE AUTOMATION		
23UCOEC51		
SEMESTER : V	ECC	CREDITS: 2

### LEARNING OBJECTIVES

The following are the learning objectives of the course:

- LO 1:** To understand the basics of computer and its operations.
- LO 2:** To understand the functions of Microsoft Office.
- LO 3:** To perform various functions in MS applications.
- LO 4:** To classify and analyse various data in MS Excel.
- LO 5:** To Create presentations in MS Power Point
- LO 6:** To gain knowledge and ability to plan and create Data base in MS Access.

### Unit – I – Basics of Computer

Basics of Computer - Introduction to Computer – Memory – CPU - I/O Device - Computer Network - Operating Systems

### Unit – II MS Word

Introduction - Creating - Editing - Saving - printing - Font and Paragraph formatting - Simple character formatting - Inserting tables, Smart art, Page breaks - Using lists and styles - Working with images - Spelling and Grammar check - Understanding document properties - Mail merge.

### Unit – III MS Excel

Introduction – Creating – editing - saving – printing - Working with functions & formulas - Modifying worksheets with colour & auto formats - Graphically representing data: Charts & Graphs - Speeding data entry: Using Data Forms - Analyzing Data: Data Menu, Subtotal - Filtering Data - Formatting work-sheets - Securing & Protecting Spreadsheets.

### Unit – IV MS Power Point

Introduction - Opening - Viewing -Creating - Printing slides - Applying auto layouts - Adding custom animation - Using slide transitions - Graphically representing data: Charts & Graphs - Creating Professional Slide for Presentation

### Unit – V MS Access

Introduction - Planning a Database - Access Screen - Creating a New Database - Creating Tables - Working with Forms - Creating queries -Finding Information in Databases - Types of Reports - Printing & Print Preview- Importing data from other database viz. - MS Excel etc.

**Practical 80%/Theory 20%**

### COURSE OUTCOMES

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

- CO 1:** Remember the basics of computer and its operations (K1)
- CO 2:** Describe the various functions of MS word. (K2)
- CO 3:** Apply the knowledge of MS office applications in creating and editing of documents, graphical presentation of data, Power point Programmes and Creating Database (K3)
- CO 4:** Differentiate the different applications of MS office (K4)
- CO 5:** Justify and select areas of Office Management to make use of MS Office Applications (K6)
- CO 6:** Create documents, presentations and Database using MS office (K6)

### Text Book

1. Dr. P. Rizwan Ahmed, “Office Automation”, Margham Publications, 2019.

### Reference Books

1. Fundamentals of computers- V. Rajaraman- Prentice- Hall of India
2. Computer Fundamentals- P.K. Sinha Publisher: BPB Publications

<b>QUALITY MANAGEMENT</b>		
<b>23UCOEC61</b>		
<b>SEMESTER : VI</b>	<b>ECC</b>	<b>CREDITS: 2</b>

### **LEARNING OBJECTIVES**

The following are the learning objectives of the course:

- LO 1:** To comprehend the basics of quality control and its ingredients.
- LO 2:** To understand the meaning of Total Quality Management and Total quality Audit.
- LO 3:** To recognise the elements and importance of Total Quality
- LO 4:** To evaluate the causes for poor performance and find remedies for them.
- LO 5:** To comprehend traditional and modern performance appraisal methods, the performance appraisal procedure and ethics in performance appraisal
- LO 6:** To gain awareness on International Organisation for Standardisation

### **Unit I : Quality and Quality Control**

Quality- Management role for quality control- functional quality- nonfunctional quality-value of quality-Essential ingredients of quality control-Quality control Process-Elements of Quality

### **Unit II : New Perspective**

TQM-Business Challenges-Quality Audit- Types of Audits- Education and Training for Quality-Avenues for learning.

### **Unit III: An Approach to Total Quality**

Introduction- Importance-Elements of Total Quality- Processing Importance and Growth

### **Units IV : Managing the Poor Performance**

Introduction-causes and remedies of poor performance- Performance Appraisal- Problems in analyzing performance—Traditional and modern Performance appraisal- Limitations of Performance Appraisal-Monitoring the effectiveness of the Appraisal Procedure- Ethics of Appraisal.

### **Unit V : International Organisation for Stanardisation**

ISO 9000- ISO 9000 documents- ISO 9000 Quality System-Steps for ISO 9000 Registration- Benefits of ISO 9000- Inspection-Quality System.

### **COURSE OUTCOMES**

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

- CO 1:** Recall the meaning of the terms Quality, Total Quality and Total Quality Management (K1)
- CO 2:** Recognise the ingredients of quality and quality control (K2)
- CO 3:** Apply the knowledge on ingredients of quality in Quality Audit (K3)
- CO 4:** Examine the causes for poor performance and to find remedies for them (K4)
- CO 5:** Appraise the performance using traditional and modern methods (K5)
- CO 6:** Create strategies for maintaining quality in every sphere of organisation (K6)

### **TEXT BOOK**

1. Total Quality Management, S.D. Bagade, Himalaya Publishing House

### **REFERENCE BOOKS**

1. Dale H. Besterfield, Carol Besterfield-Michna, Glen H. Besterfield and Mary Besterfield – Sacre (2005) Total Quality Management, Pearson Educational Publishers, New Delhi