



SRI MANAKULA VINAYAGAR ENGINEERING COLLEGE

(An Autonomous Institution)

(Approved by AICTE, New Delhi & Affiliated to Pondicherry University)
(Accredited by NBA-AICTE, New Delhi, ISO 9001:2000 Certified Institution &
Accredited by NAAC with "A" Grade)

Madagadipet, Puducherry - 605 107



SCHOOL OF ARTS AND SCIENCE

DEPARTMENT OF COMMERCE

B. Com Cost and Management Accounting

Minutes of Board of Studies First Meeting

Venue

Hall No.203, School of Arts and Science Block

Date and Time

8.8.2022 from 10.30 am to 12.30

2.E.167



SRI MANAKULA VINAYAGAR ENGINEERING COLLEGE

(An Autonomous Institution)

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Madagadipet, Puducherry - 605 107



School Of Arts and Science

Department of Commerce

Minutes of First Meeting of Board of Studies B. Com Cost and Management Accounting

The Board of Studies first meeting of the Department of Commerce for B.Com. Cost and Management Accounting Programme was held on 8.8.2022 from 10.30 am to 12.30 pm through online mode at the Hall No.203, School of Arts and Science Block, Sri Manakula Vinayagar Engineering College (Autonomous), Puducherry.

The following members were present for the BoS meeting

SL. NO	NAME OF THE MEMBER WITH DESIGNATION AND OFFICIAL ADDRESS	MEMBERS AS PER UGC NORMS
1	Ms. M. Janaki Rama Assistant Professor & HOD Department of Commerce School of Arts and Science, Sri Manakula Vinayagar Engineering College, Pondicherry hodcom@smvec.ac.in Mobile-9786161994	Chairman
2	Dr.R.K. Singh Professor Department of Commerce Faculty of Commerce & Business University of Delhi – 110 007 rksingh@commerce.dc.ac.in Mobile-9910970870	Subject Expert (University Nominee)
3	Dr. G. Sugunavalli, M.Com., M.Phil., MBA., Ph.D., Associate Professor Department of Commerce (Professional Accounting) PSG College of Arts and Science(Autonomous) Coimbatore Sugunavalli_g@psgcas.ac.in Mobile-9944665996	Subject Expert (Academic Council Nominee)
4	Dr.Velankani Joseph M.Com., M.B.A., Professor & Head, Chairperson Department of Youth Welfare Studies School of Youth Empowerment Madurai Kamaraj University Paalkalai Nagar Madurai – 625 021 dravjoseph@mkuniversity.org 9994562074	Subject Expert (Academic Council Nominee)
5	Mr. N.G. Shrinivasan, CA, ACA., Audit Firm: Shrinivasan N G & Co Chief Business Officer, Hayagrivas Study Circle No.2/665-A, Plot 23, Chamundinagar, Avalapalli Road, Basthi, Hosur – 635 109. shrinn55@gmail.com _94452 05174	Subject Expert (Industry & Research Expert)

2.E.16.2

6	<p>Dr. A. Ramya M.Com., M.Phil., PGDCA, Ph.D., Associate Professor, Department of B.Com.(IB), Sri Ramakrishna College of Arts and Science, Coimbatore. ramya@srcas.ac.in 9442324088</p>	Subject Expert (Co-opt Member)
7	<p>Dr. S. Uma, M.B.A., M.Phil., Ph.D., Associate Professor Department of Management Studies Sri Manakula Vinayagar Engineering College Puducherry. uma.mba@smvec.ac.in 9629502799</p>	Internal Member
8	<p>Ms. S. Visalakshi, M.B.M.,M.B.A., Associate Professor Department of Management Studies Sri Manakula Vinayagar Engineering College Puducherry visalakshi.mba@smvec.ac.in 9894217475</p>	Internal Member
9	<p>Ms. S. Sasi Assistant Professor Department of Commerce School of Arts and Science SMVEC Puducherry – 605 107 sasi.dcm@smvec.ac.in 9361233681</p>	Internal Member
10	<p>Dr. J. Manimegalai Assistant Professor Department of Commerce School of Arts and Science SMVEC Puducherry – 605 107 manimegalai.dcm@smvec.ac.in 9751424375</p>	Internal Member
11	<p>Ms. M. Divya Assistant Professor Department of Commerce School of Arts and Science SMVEC Puducherry – 605 107 divya.dcm@smvec.ac.in 770864836</p>	Internal Member
12	<p>Mr. A. Shunmugaraja Assistant Professor Department of Commerce School of Arts and Science SMVEC Puducherry – 605 107 shunmugaraja.dcm@smvec.ac.in 8754283650</p>	Internal Member

13	Ms. C. Yuvarani Assistant Professor Department of Commerce School of Arts and Science SMVEC Puducherry – 605 107 yuvarani.dcm@smvec.ac.in 74182501285	Internal Member
14	Mr. S. Vasanthan Assistant Professor Department of Commerce School of Arts and Science SMVEC Puducherry – 605 107 vasanthan.sas@smvec.ac.in 9500775523	Internal Member
15	Dr.R. Rajenderan Assistant Professor & HOD Department of Tamil School of Arts and Science, SMVEC, Pondicherry 8608003285	Internal Member
16	Mr.R.Elamaran Assistant Professor Department of English School of Arts and Science, SMVEC, Pondicherry 9500712597	Internal Member

2.E.16.4

Agenda of the Meeting

Item No.: BoS/2022/SAS/UG/B. Com CMA 1.1

- ❖ Welcome Address
- ❖ Introduction about the Institution, Department and BoS Members

Item No.: BoS/2022/SAS/UG/ B. Com CMA 1.2

- ❖ To discuss and approve curriculum structure of B com (Cost and Management Accounting) Program from the Academic year 2022-2023

Item No.: BoS/2022/SAS/UG/ B. Com CMA 1.3

To discuss and recommend BCom(Cost and Management Accounting) curriculum for I to VI Semesters Under Regulations 2020 for the BCom (Cost and Management Accounting) program:

- ❖ Curriculum Framework Structure
- ❖ Discipline Specific Core, Choice based Electives, Ability Enhancement and Skill Enhancement Courses
- ❖ Project Work

Item No.: BoS/2022/SAS/UG/ B. Com CMA 1.4

- ❖ To discuss and recommend the Syllabi for I and II Semesters under Regulations 2020 for the BCom(Cost and Management Accounting) students admitted in the year 2022-2023

Item No.: BoS/2022/SAS/UG/ B. Com CMA 1.4

To discuss about the evaluation systems

- ❖ Continuous Assessment Tests (CAT)
- ❖ Model Exam
- ❖ End Semester Examinations (ESE)
- ❖ Question paper pattern
- ❖ Marks requirement to pass the course
- ❖ Grade Point Average (GPA)

Item No.: BoS/2022/SAS/UG/ B. Com CMA 1.6

- ❖ To consider any other item with the permission of the Chair

2.E.16.5

Minutes of Meeting

The meeting deliberated on the agenda items that have been approved by the Chairman.

Item No.: BoS/2022/SAS/UG/ B. Com CMA 1.1

Welcome address, Introduction about the Institution, Department and BoS Members.

- Chairman of BoS gave the welcome address besides introducing the Institution and Department BoS members.

Item No.: BoS/2022/SAS/UG/ B. Com CMA 1.2

The Chairman of the meeting formally welcomed the honorable members of the Board and introduced them the credentials of the Institution and the Department. The attainments and accolades of the Institution have been briefed for the Cognizance of the members of the Board. The members have expressed their appreciations for the achievements of the Institution.

Item No.: BoS/2022/SAS/UG/ B. Com CMA 1.3

The proposed Curriculum for I to VI Semesters of the B. Com (Cost and Management Accounting) program was presented by the Chairman of the BoS. The members of the board suggested the following:

- ❖ Suggested to dispense with using the term 'Advanced' in the Course title in the entire Curriculum and use the appropriate title which will give an idea about the Course content (syllabus) present in the title (Annexure I)
- ❖ Suggested to additionally include Subjects apart from so as to have a balanced mix of Accounting, law, Economics, Finance, Decision making tools papers in the Curriculum (Skill Enhancement Courses, Employability Enhancement Courses incorporated in our curriculum)
- ❖ Suggested to include Cost Accounting Standards in the syllabus
- ❖ Suggested to have Tally course in Semester IV after discussing both Income Tax and GST papers

Item No.: BoS/2022/SAS/UG/ B. Com CMA 1.4

The Syllabi for I and II Semesters under R-20 regulations for Bachelor of Commerce (Cost and Management Accounting) students admitted in year 22-23 were deliberated in detail and suggested the following modifications to be made appropriately:

- ❖ To replace Unit V Depreciation from I Semester paper titled Fundamentals of Accounting-I as cost Accounting (Annexure II)
- ❖ To split the contents of Unit – IV in Cost Accounting paper in Semester II of B.com Cost and Management Accounting into two as Methods of costing I and' Methods Costing II and remove Unit V as the same is suggested to be included in the Syllabus in the next Semester as the Contents given in Unit IV in the syllabus framed is heavy

2.E.16.6

Item No.: BoS/2022/SAS/UG/ B. Com PA 1.5

To discuss about the evaluation systems

- ❖ Continuous Assessment Tests (CAT)
- ❖ Model Exam
- ❖ End Semester Examinations (ESE)
- ❖ Question paper pattern
- ❖ Marks requirement to pass the course
- ❖ Grade Point Average (GPA)

The Panel appreciated the approved the same.

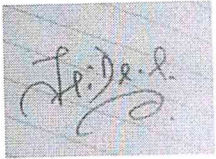
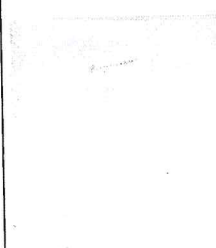
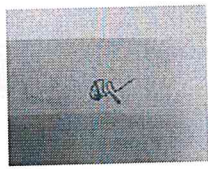
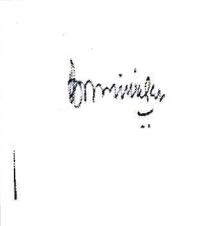

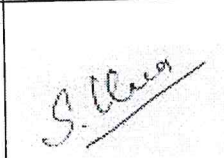
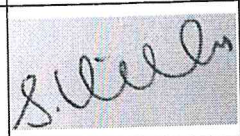
Item No.: BoS/2022/SAS/UG/ B. Com CMA 1.6

The external members expressed their appreciation about the presentation made by chairman and the Course Curriculum.




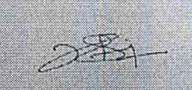
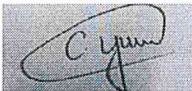

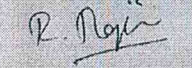

The meeting concluded at 12.30 pm with vote of thanks.

2. E. 16. 7

The Minutes of the Meeting of the First Board of Studies of the Department of Commerce - B. Com (Cost and Management Accounting) was held on 8-8-2022 is signed by the members who attended the meeting:

SL. NO	NAME OF THE MEMBER WITH DESIGNATION AND OFFICIAL ADDRESS	MEMBER AS PER UGC NORMS	Signature
1	Ms. M. Janaki Rama Assistant Professor & HOD Department of Commerce – Professional Accounting, Cost and Management Accounting, Accounting and Finance School of Arts and Science, SMVEC, Pondicherry hodcom@smvec.ac.in Mobile-9786161994	Chairman	
2	Dr.R.K. Singh Professor Department of Commerce Faculty of Commerce & Business University of Delhi – 110 007 rksingh@commerce.dc.ac.in Mobile-9910970870	Subject Expert (University Nominee)	आर के सिंह
3	Dr. G. Sugunavalli, M.Com., M.Phil., MBA., Ph.D., Associate Professor Department of Commerce (Professional Accounting) PSG College of Arts and Science(Autonomous) Coimbatore Sugunavalli_g@psgcas.ac.in Mobile-9944665996	Subject Expert (Academic Council Nominee)	
4	Dr.Velankani Joseph M.Com., M.B.A., Professor & Head, Chairperson Department of Youth Welfare Studies School of Youth Empowerment Madurai Kamaraj University Paalkalai Nagar Madurai – 625 021 dravjoseph@mkuniversity.org 9994562074	Subject Expert (Academic Council Nominee)	
5	Mr. N.G. Shrinivasan, CA, ACA., Audit Firm: Shrinivasan N G & Co Chief Business Officer, Hayagrivas Study Circle No.2/665-A, Plot 23, Chamundinagar, Avalapalli Road, Basthi, Hosur – 635 109. shrinn55@gmail.com 94452 05174	Subject Expert (Industry & Research Expert)	
6	Dr. A. Ramya M.Com., M.Phil., PGDCA, Ph.D., Associate Professor, Department of B.Com.(IB), Sri Ramakrishna College of Arts and Science, Coimbatore. ramya@srcas.ac.in 9442324088	Subject Expert (Co-opt Member)	
7	Dr. S. Uma, M.B.A., M.Phil., Ph.D., Associate Professor Department of Management Studies Sri Manakula Vinayagar Engineering College Puducherry. uma.mba@smvec.ac.in 9629502799	Internal Member	
8	Ms. S. Visalakshi, M.B.M.,M.B.A., Associate Professor Department of Management Studies Sri Manakula Vinayagar Engineering College	Internal Member	

Minutes of First Meeting of BoS (B. Com Cost and Management Accounting)

	Puducherry visalakshi.mba@smvec.ac.in 9894217475		
9	Ms. S. Sasi Assistant Professor Department of Commerce School of Arts and Science SMVEC Puducherry – 605 107 sasi.dcm@smvec.ac.in 9361233681	Internal Member	
10	Dr. J. Manimegalai Assistant Professor Department of Commerce School of Arts and Science SMVEC Puducherry – 605 107 manimegalai.dcm@smvec.ac.in 9751424375	Internal Member	
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15	Dr. R. Rajenderan Assistant Professor & HOD Department of Tamil School of Arts and Science, SMVEC, Pondicherry 8608003285	Internal Member	
16	Mr. R. Elamaran Assistant Professor Department of English School of Arts and Science, SMVEC, Pondicherry 9500712597	Internal Member	

Mrs. M. Janaki Rama
Assistant Professor and Head of Commerce
Chairman - BoS / B. Com (CMA)

Dr. S. Muthulakshmi
Dean - School of Arts and Science

Annexure I

B.Com. Bachelor of Cost and Management Accounting Curriculum
For those who are admitted in AY 2022-23

SEMESTER – I										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A20TAT101	Tamil – I	MIL	3	0	0	3	25	75	100
2	A20FRT101	French – I								
2	A20BET101	Business English - I	ENG	3	0	0	3	25	75	100
3	A20MGT101	Fundamentals of Accounting -I	DSC	3	1	0	4	25	75	100
4	A20MGT102	Fundamentals of Law and Ethics	DSC	4	0	0	4	25	75	100
5	A20MGT103	Business Management	DSC	4	0	0	4	25	75	100
6	A20MGD101	Mathematics and Statistics	IDC	3	0	0	3	25	75	100
Skill Enhancement Course										
7	A20MGS101	Communication Skills	SEC	0	0	4	2	100	0	100
Employability Enhancement Course										
8	A20MGC101	Certified course - I	EEC	0	0	4	0	100	0	100
Ability Enhancement Compulsory Course										
9	A20AET101	Environmental Studies	AECC	2	0	0	2	100	0	100
							25	450	450	800

SEMESTER – II										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A20TAT202	Tamil – II	MIL	3	0	0	3	25	75	100
	A20FRT202	French – II								
2	A20BET202	Business English - II	ENG	3	0	0	3	25	75	100
3	A20MGT204	Fundamentals of Accounting-II	DSC	3	1	0	4	25	75	100
4	A20MGT205	Cost Accounting	DSC	4	0	0	4	25	75	100
5	A20PAT205	Business Economics	IDC	3	0	0	3	25	75	100
Skill Enhancement Course										
7	A20MGS202	Statistical Analysis using Software	SEC	0	0	4	2	100	0	100
Employability Enhancement Course										
8	A20MGC202	Certified Course – II	EEC	0	0	4	0	100	0	100
Ability Enhancement Compulsory Course										
9	A20AET202	Public Administration	AECC	2	0	0	2	100	0	100
Extension Activity										
10	A20EAL201	National Service Scheme	EA	0	0	2	1	100	0	100
							22	550	450	1000

Minutes of First Meeting of BoS (B. Com Cost and Management Accounting)

SEMESTER – V										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A20MGT514	Financial Reporting	DSC	3	1	0	4	25	75	100
2	A20MGT515	Corporate Laws	DSC	4	0	0	4	25	75	100
3	A20MGT516	Financial Management and Business Data Analytics	DSC	3	1	0	4	25	75	100
4	A20PAT517	Strategic Cost Management	DSC	3	1	0	4	25	75	100
5	A20MGE5XX	DSE-III**-	DSE	3	0	0	3	25	75	100
Online Course										
6	A20MGP502	Industry Analysis Report	DSC	1	0	4	3	40	60	100
Skill Enhancement Course										
8	A20MGS505	Elementary Financial Modelling	SEC	0	0	4	2	100	0	100
Employability Enhancement Course										
9	A20MGC505	Campus to Corporate	EEC	0	0	4	0	100	0	100
							25	420	480	900

SEMESTER – VI										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A20MGT618	Cost and Management Audit	DSC	4	0	0	4	25	75	100
2	A20MGT619	Indirect Tax Laws	DSC	3	1	0	4	25	75	100
3	A20MGT620	Direct Tax Laws	DSC	3	1	0	4	25	75	100
4	A20MGT621	Strategic Performance Management	DSC	3	0	0	4	25	75	100
5	A20MGE6XX	DSE-IV**-	DSE	3	0	0	3	25	75	100
Practical										
6	A20MGP603	Company Analysis Report	DSC	0	0	8	4	40	60	100
Skill Enhancement Course										
9	A20MGS607	Corporate Colloquium	SEC	0	0	4	2	100	0	100
Employability Enhancement Course										
10	A20MGC606	Campus to Corporate	EEC	0	0	4	0	100	0	100
							25	380	420	800

2. E. 16.11.15

Minutes of First Meeting of BoS (B. Com Cost and Management Accounting)

SEMESTER – III											
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks			
				L	T	P		CAM	ESM	Total	
Theory											
1	A20MGT307	Accounts of Joint Stock companies	DSC	3	1	0	4	25	75	100	
2	A20MGT308	Income Tax	DSC	3	1	0	4	25	75	100	
3	A20MGT309	Cost and Management Accounting and Financial Management - I	DSC	3	1	0	4	25	75	100	
4	A20MGD303	Production Management and Strategic Management	IDC	3	0	0	3	25	75	100	
5	A20MGE3XX	DSE-I**	DSE	3	0	0	3	25	75	100	
6	A20XXO3XX	Open Elective – I***-	OE	2	0	0	2	25	75	100	
Skill Enhancement Course											
9	A20MGS303	Entrepreneurship development	SEC	0	0	4	2	100	0	100	
Employability Enhancement Course											
10	A20MGC303	Certified course - III	EEC	0	0	4	0	100	0	100	
Ability Enhancement Compulsory Course											
11	A20AET303	Value Education	AEC C	2	0	0	2	100	0	100	
							24	500	500	1000	

SEMESTER – IV											
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks			
				L	T	P		CAM	ESM	Total	
Theory											
1	A20MGT410	Cost and Management Accounting and Financial Management - II	DSC	3	1	0	4	25	75	100	
2	A20MGD411	Goods and Service Tax	DSC	4	0	0	4	25	75	100	
3	A20MGT412	Auditing	DSC	4	0	0	4	25	75	100	
4	A20MGT413	Business Valuation	DSC	4	0	0	4	25	75	100	
5	A20MGE4XX	DSE-II**-	DSE	3	0	0	3	25	75	100	
6	A20XXO4XX	Open Elective – II***-	OE	2	0	0	2	25	75	100	
Practical											
9	A20MGP415	Internship / In-Plant Training	DSC	0	0	4	2	40	60	100	
Skill Enhancement Course											
10	A20MGP414	Banking and Insurance	DSC	0	0	2	1	40	60	100	
Employability Enhancement Course											
11	A20MGC404	Certified course - IV	EEC	0	0	4	0	100	0	100	
							25	330	510	840	

2. E. 16. 12

A20MGT101

Annexure II
FUNDAMENTALS OF ACCOUNTING - I

L	T	P	C	Hrs
3	1	0	4	60

Course Objectives

- To provide students with the knowledge of Accounting Concepts and Principles.
- To help students gain knowledge of Preparation of Final Accounts of Sole proprietor
- To familiarize with Accounting for Special Transactions
- To gain knowledge about the accounting for non-profit entities
- To help students gain Basic knowledge about Cost Accounting

Course Outcomes

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

- CO1** – Demonstrate their conceptual understanding in Accounting Concepts and Principles.
- CO2** – Prepare Final Accounts of Sole proprietor
- CO3** – Comprehend the Concepts relating to Special Transactions
- CO4** – Prepare financial statements of Non-Profit Organizations
- CO5** – Understand the Basic Concepts of Cost Accounting

UNIT I FUNDAMENTALS

(12Hrs)

Accounting Principles, Concepts and Conventions-Capital and Revenue transactions - capital and revenue expenditures, capital and revenue receipts-Double entry system, Books of prime entry, Subsidiary Books, Cash Book-Journal, Ledger, Trial Balance-Depreciation - Methods (Straight Line and Diminishing Balance methods only)-Rectification of Errors-Opening entries, Transfer entries, Adjustment entries, Closing entries-Bank Reconciliation Statements.

UNIT II FINAL ACCOUNTS OF SOLE PROPRIETORS

(12Hrs)

Final Accounts: Introduction, Adjustments before preparing final accounts, Depreciation, Bad Debts and accounting treatment of bad debts, Provision for doubtful debts, Reserves for Discount on Debtors, Reserve for Discount on Creditors, Closing Stock, Trading Account, Profit and Loss Account, Balance Sheet

UNIT III ACCOUNTING FOR SPECIAL TRANSACTIONS

(12Hrs)

Bills of exchange and promissory notes: Meaning of Bills of Exchange and Promissory Notes and their Accounting Treatment. Consignments: Meaning and Features of consignment business, Difference between sale and consignment, Accounting treatments for consignment transactions and events in the books of consignor and consignee. Joint Venture

UNIT IV ACCOUNTING FOR NON-PROFIT ENTITIES

(12Hrs)

Introduction – Features of not-for-profit organisations – Receipts and Payments Account -Items peculiar (Capital expenditure, Revenue expenditure, Deferred revenue expenditure, Capital receipt, Revenue receipt) to not-for-profit organisations - Income and Expenditure Account - Balance Sheet.

UNIT V FUNDAMENTALS OF COST ACCOUNTING

(12 Hrs)

Meaning, Definition , Significance of cost accounting , its relationship with financial accounting & Management Accounting Classification of costs © Format of cost sheet

Textbooks

1. T.S, Grewal, Introduction to Accounting, S. Chand and Co., New Delhi
2. Jain S. P., & Narang K. L, (2013). Financial Accounting (19ed.). Mumbai: Kalyani.
3. P.C. Tulsian & Bharat Tulsian, "Financial Accounting", S.Chand, 2nd Edition, 2016.

2. E. 16. 12

Reference Books

1. M.C. Shukla, T.S. Grewal & S.C. Gupta, "Advanced Accounts – Vol.1", S.Chand & Sons, 19th Edition, 2017.
2. Maheshwari & Maheshwari, "Financial Accounting", Vikas Publishing House, 6th Edition, 2018.

Web References

1. <https://www.geektonight.com/financial-accounting-notes/>
2. https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-2_Jan22.pdf
3. <https://lecturenotes.in/download/material/18026-financial-accounting>
4. https://www.icai.org/post.html?post_id=17882



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SCHOOL OF ARTS AND SCIENCE

BACHELOR OF COMMERCE COST AND MANAGEMENT ACCOUNTING

ACADEMIC REGULATIONS 2020 (R-2020) CURRICULUM AND SYLLABI

B.Com. Cost and Management Accounting

J.P.D.R.

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2.E.16.158

COLLEGE VISION AND MISSION

Vision

To be globally recognized for excellence in quality education, innovation and research for the transformation of lives to serve the society.

Mission

M1: Quality Education:

To provide comprehensive academic system that amalgamates the cutting-edge technologies with best practices.

M2: Research and Innovation:

To foster value-based research and innovation in collaboration with industries and institutions globally for creating intellectuals with new avenues.

M3: Employability and Entrepreneurship:

To inculcate the employability and entrepreneurial skills through value and skill-based training.

M4: Ethical Values:

To instill deep sense of human values by blending societal righteousness with academic professionalism for the growth of society.

DEPARTMENT OF COMMERCE AND MANAGEMENT VISION AND MISSION

Vision

To explore value-based Accounting and Management Education through innovative and flexible curriculum that enables to decipher and adapt in multidisciplinary academic and research environments and the society at large.

Mission

M1: Knowledge Sharing:

To transform lives through knowledge creation and sharing

M2: Collaborative Learning:

To leverage the resources to provide experiential learning, immersion and other collaboration opportunities.

M3: Career Development:

To provide the best professional development and career growth opportunities to the students.

M4: Consistent Improvement:

To continuously improve through stakeholder engagement, industry relations, and assurance of learning across multiple domains

B.Com. Cost and Management Accounting

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J.P.D.R.

2.E.16.16

STRUCTURE FOR UNDERGRADUATE PROGRAMME

Sl. No	Course Category	Breakdown of Credits
1	Modern Indian Language (MIL)	6
2	English (ENG)	6
3	Discipline Specific Core Courses (DSC)	83
4	Discipline Specific Elective Courses (DSE)	12
5	Inter-Disciplinary courses (IDC)	12
6	Skill Enhancement Courses (SEC)	12
7	Employability Enhancement Courses (EEC*)	-
8	Ability Enhancement Compulsory Courses (AECC)	6
9	Open Electives (OE)	4
10	Online Courses (OC)	2
11	Extension Activity (EA)	1
Total		144

SCHEME OF CREDIT DISTRIBUTION – SUMMARY

Sl. No	Course Category	Credits per Semester						Total Credits
		I	II	III	IV	V	VI	
1	Language (MIL)	3	3	-	-	-	-	6
2	English (ENG)	3	3	-	-	-	-	6
3	Discipline Specific Core Courses (DSC)	12	8	12	18	18	20	92
4	Discipline Specific Elective Courses (DSE)	-	-	3	3	3	3	12
5	Inter-Disciplinary Courses (IDC)	3	3	3	0	-	-	09
6	Skill Enhancement Courses (SEC)	2	2	2	2	2	2	12
7	Employability Enhancement Courses (EEC**)	-	-	-	-	-	-	-
8	Ability Enhancement Compulsory Courses (AECC)	2	2	2	-	-	-	6
9	Open Electives (OE)	-	-	2	2	-	-	4
10	Online Courses (OC)	-	-	-	-	2	-	2
11	Extension Activity (EA)	-	1	-	-	-	-	1
Total		25	22	24	25	25	25	150

* EEC will not be included for the computation of "Total of Credits" as well as "CGPA"

**B.Com. Bachelor of Cost and Management Accounting Curriculum
For those who are admitted in AY 2022-23**

SEMESTER – I										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A20TAT101	Tamil – I	MIL	3	0	0	3	25	75	100
2	A20FRT101	French – I								
2	A20BET101	Business English - I	ENG	3	0	0	3	25	75	100
3	A20MGT101	Fundamentals of Accounting -I	DSC	3	1	0	4	25	75	100
4	A20MGT102	Fundamentals of Law and Ethics	DSC	4	0	0	4	25	75	100
5	A20MGT103	Business Management	DSC	4	0	0	4	25	75	100
6	A20MGD101	Mathematics and Statistics	IDC	3	0	0	3	25	75	100
Skill Enhancement Course										
7	A20MGS101	Communication Skills	SEC	0	0	4	2	100	0	100
Employability Enhancement Course										
8	A20MGC101	Certified course - I	EEC	0	0	4	0	100	0	100
Ability Enhancement Compulsory Course										
9	A20AET101	Environmental Studies	AECC	2	0	0	2	100	0	100
							25	450	450	800

SEMESTER – II										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A20TAT202	Tamil – II	MIL	3	0	0	3	25	75	100
	A20FRT202	French – II								
2	A20BET202	Business English - II	ENG	3	0	0	3	25	75	100
3	A20MGT204	Fundamentals of Accounting-II	DSC	3	1	0	4	25	75	100
4	A20MGT205	Cost Accounting	DSC	4	0	0	4	25	75	100
5	A20PAT205	Business Economics	IDC	3	0	0	3	25	75	100
Skill Enhancement Course										
7	A20MGS202	Statistical Analysis using Software	SEC	0	0	4	2	100	0	100
Employability Enhancement Course										
8	A20MGC202	Certified Course – II	EEC	0	0	4	0	100	0	100
Ability Enhancement Compulsory Course										
9	A20AET202	Public Administration	AECC	2	0	0	2	100	0	100
Extension Activity										
10	A20EAL201	National Service Scheme	EA	0	0	2	1	100	0	100
							22	550	450	1000

SEMESTER – III										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A20MGT307	Accounts of Joint Stock companies	DSC	3	1	0	4	25	75	100
2	A20MGT308	Income Tax	DSC	3	1	0	4	25	75	100
3	A20MGT309	Cost and Management Accounting and Financial Management - I	DSC	3	1	0	4	25	75	100
4	A20MGD303	Production Management and Strategic Management	IDC	3	0	0	3	25	75	100
5	A20MGE3XX	DSE-I**	DSE	3	0	0	3	25	75	100
6	A20XXO3XX	Open Elective – I***-	OE	2	0	0	2	25	75	100
Skill Enhancement Course										
9	A20MGS303	Entrepreneurship development	SEC	0	0	4	2	100	0	100
Employability Enhancement Course										
10	A20MGC303	Certified course - III	EEC	0	0	4	0	100	0	100
Ability Enhancement Compulsory Course										
11	A20AET303	Value Education	AECC	2	0	0	2	100	0	100
							24	500	500	1000

SEMESTER – IV										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A20MGT410	Cost and Management Accounting and Financial Management - II	DSC	3	1	0	4	25	75	100
2	A20MGD411	Goods and Service Tax	DSC	4	0	0	4	25	75	100
3	A20MGT412	Auditing	DSC	4	0	0	4	25	75	100
4	A20MGT413	Business Valuation	DSC	4	0	0	4	25	75	100
5	A20MGE4XX	DSE-II**-	DSE	3	0	0	3	25	75	100
6	A20XXO4XX	Open Elective – II***-	OE	2	0	0	2	25	75	100
Practical										
9	A20MGP415	Internship / In-Plant Training	DSC	0	0	4	2	40	60	100
Skill Enhancement Course										
10	A20MGP414	Banking and Insurance	DSC	0	0	2	1	40	60	100
Employability Enhancement Course										
11	A20MGC404	Certified course - IV	EEC	0	0	4	0	100	0	100
							25	330	510	840

SEMESTER – V										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A20MGT514	Financial Reporting	DSC	3	1	0	4	25	75	100
2	A20MGT515	Corporate Laws	DSC	4	0	0	4	25	75	100
3	A20MGT516	Financial Management and Business Data Analytics	DSC	3	1	0	4	25	75	100
4	A20PAT517	Strategic Cost Management	DSC	3	1	0	4	25	75	100
5	A20MGE5XX	DSE-III**-	DSE	3	0	0	3	25	75	100
Online Course										
6	A20MGP502	Industry Analysis Report	DSC	1	0	4	3	40	60	100
Skill Enhancement Course										
8	A20MGS505	Elementary Financial Modelling	SEC	0	0	4	2	100	0	100
Employability Enhancement Course										
9	A20MGC505	Campus to Corporate	EEC	0	0	4	0	100	0	100
							25	420	480	900

SEMESTER – VI										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A20MGT618	Cost and Management Audit	DSC	4	0	0	4	25	75	100
2	A20MGT619	Indirect Tax Laws	DSC	3	1	0	4	25	75	100
3	A20MGT620	Direct Tax Laws	DSC	3	1	0	4	25	75	100
4	A20MGT621	Strategic Performance Management	DSC	3	0	0	4	25	75	100
5	A20MGE6XX	DSE-IV**-	DSE	3	0	0	3	25	75	100
Practical										
6	A20MGP603	Company Analysis Report	DSC	0	0	8	4	40	60	100
Skill Enhancement Course										
9	A20MGS607	Corporate Colloquium	SEC	0	0	4	2	100	0	100
Employability Enhancement Course										
10	A20MGC606	Campus to Corporate	EEC	0	0	4	0	100	0	100
							25	380	420	800

Annexure I

Modern Indian Languages
(For those who are admitted from AY
2022-23)

Language I - Offered in First Semester		
Sl. No.	Course Code	Course Title
1	A20FRT101	French – I
3	A20TAT101	Tamil – I
Language II – Offered in Second Semester		
Sl. No.	Course Code	Course Title
4	A20FRT202	French – II
6	A20TAT202	Tamil – II

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TAMIL – I
(Common to all UG programs)

L	T	P	C	Hrs
3	0	0	3	45

பாடத்திட்டத்தின் நோக்கம்

- இரண்டாயிரம் ஆண்டுகால தமிழின் தொன்மையையும் வரலாற்றையும் அதன் விழுமியங்களையும் பண்பாட்டையும் எடுத்துரைப்பதாக இப்பாடத்திட்டம் அமைக்கப்பட்டுள்ளது.
- தமிழ் இலக்கியம் உள்ளடக்கத்திலும், வடிவத்திலும் பெற்ற மாற்றங்கள், அதன் சிந்தனைகள், அடையாளங்கள் ஆகியவற்றை காலந்தோறும் எழுதப்பட்ட இலக்கியங்களின் வழியாகக் கூறுவதற்கு இப்பாடத்திட்டம் அமைக்கப்பட்டுள்ளது.
- மொழியின் கட்டமைப்பை புரிந்து கொள்வதாகவும் பாடத்திட்டம் வடிவமைக்கப்பட்டுள்ளது.
- வாழ்வியல் சிந்தனைகள், ஒழுக்கவியல் கோட்பாடுகள், சமத்துவம், சூழலியல் எனப் பல கூறுகளை மாணவர்களுக்கு எடுத்துரைக்கும் விதத்தில் இப்பாடத்திட்டம் உருவாக்கப்பட்டுள்ளது.
- சிந்தனை ஆற்றலைப் பெருக்குவதற்குத் தாய்மொழியின் பங்களிப்பினை உணர்த்த இப்பாடத்திட்டம் அமைக்கப்பட்டுள்ளது.

பாடத்திட்டத்தின் வெளிப்பாடுகள்

- CO1** – இலக்கியங்கள் காட்டும் வாழ்வியல் நெறிமுறைகளைப் பேணிநடத்தல்.
CO2 – நமது எண்ணத்தை வெளிப்படுத்தும் கருவியாகத் தாய்மொழியைப் பயன்படுத்துதல்.
CO3 – தகவல் தொடர்புக்குத் தாய்மொழியின் முக்கியத்துவத்தை உணர்தல்.
CO4 – தாய்மொழியின் சிறப்பை அறிதல்.
CO5 – இலக்கிய இன்பங்களை நுகரும் திறன்களை வளர்த்தல்.

அலகு-1

(9 Hrs)

இக்காலக் கவிதைகள்-1

- | | | |
|--------------------|---|----------------------------------|
| 1. பாரதியார் | - | கண்ணன் என் சேவகன் |
| 2. பாரதிதாசன் | - | தமிழ்ப்பேறு |
| 3. அத்துல் ரகுமான் | - | அவதாரம் |
| 4. மீரா | - | கனவுகள் + கற்பனைகள் = காசீதங்கள் |
| 5. து.நரசிம்மன் | - | மன்னித்துவிடு மகனை |

அலகு-2

(9 Hrs)

இக்காலக் கவிதைகள்-2

- | | | |
|----------------------|---|--------------------------------|
| 1. ராஜா சந்திரசேகர் | - | கைவிடப்பட்ட குழந்தை |
| 2. அனார் | - | மேலும் சில இரத்தக் குறியீடுகள் |
| 3. சுகிர்தராணி | - | அம்மா |
| 4. நா.முத்துக்குமார் | - | தூர் |

அலகு-3

(9 Hrs)

சிற்றிலக்கியங்கள்

- | | | |
|-----------------------|---|---------------------------------------|
| 1. கலிங்கத்துப் பரணி | - | வாகுதடக்கை வான் எங்கே... (பாடல்-485) |
| 2. அழகாசினனைவிடு தூது | - | இதமாய் மனிதருடனே... (பாடல்-45) |
| 3. நந்திக் கலம்பகம் | - | அம்பொன்று வில்லொடிதெல்... (பாடல்-77) |
| 4. முக்சுபு பள்ளு | - | பாயும் மருதஞ் செழிக்கவே... (பாடல்-47) |
| 5. குற்றாலக் குறவஞ்சி | - | ஓடக் காண்பதுமே... (பாடல்-9) |

காப்பியங்கள்

மணிமேகலை-உலகறவி புக்க காதை- 'மாகஇல் வால்ஒளி - இந்நாள் போலும் இளங்கொடி கெடுத்தனை'. (28-அடிகள்)

அலகு-4

(9 Hrs)

தமிழ் இலக்கிய வரலாறு

1. சிற்றிலக்கியம்- தோற்றமும் வளர்ச்சியும்
2. புதுக்கவிதை- தோற்றமும் வளர்ச்சியும்
3. சிறுகதை -தோற்றமும் வளர்ச்சியும்
4. புதினம் -தோற்றமும் வளர்ச்சியும்
5. உரைநடை - தோற்றமும் வளர்ச்சியும்

உரைநடைப் பகுதி

1. உ.வே.சாமிநாதையர் - சிவதருமோத்திரச் சுவடி பெற்ற வரலாறு.
2. தஞ்சாவூர் - சஷாவின கோபம்.
3. இரா. பச்சியம்பன் - மாதல் மறையவை.

அலகு 5

(9 Hrs)

மொழிப்பயிற்சி

1. கலைச்சொல்லாக்கம்
2. அகரவரிசையடுத்துதல்
3. மரபுத்தொடர்/பழமொழி
4. கலை விமர்சனம்
5. நேர்காணல்

உரைநடை நூல்கள்

1. சக்திவேல், சு., தமிழ் மொழி வரலாறு, மாணிக்கவாசகர் பதிப்பகம், சிதம்பரம், 1988.
2. சிற்பி பாசுப்பரமணியம் மற்றும் நிலபத்மநாயன், புதிய தமிழ் இலக்கிய வரலாறு, தொகுதி-1, 2, 3, சாகித்திய அகாடமி, புதுவடல்வி, 2013.
3. பாரதியார், பாரதியார் கவிதைகள், குமரன் பதிப்பகம், சென்னை, 2011.

பார்வை நூல்கள்

1. கைனாசபதி.க. தமிழ் நாவல் இலக்கியம், குமரன் பதிப்பகம், வடபுலனி, 1968.
2. சுந்தரராஜன், பே.கோ. சிவபாதசுந்தரம். சோ., தமிழில் சிறுகதை வரலாறும் வளர்ச்சியும், க்ரியா, சென்னை, 1989.
3. பரந்தாமனார்.அ.கி., நல்ல தமிழ் எழுத வேண்டுமா, பாரி நிலையம், சென்னை, 1998.
4. பாக்கியமேரி, வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு, என்.சி.எச். பதிப்பகம், சென்னை, 2011.
5. வல்லிக்கண்ணன். புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும், அன்னம், சிவகங்கை, 1992.

இணையத்தளங்கள் :

1. <http://www.tamilkodal.com>
2. <http://www.languagelab.com>
3. <http://www.tamilweb.com>

A20FRT101

FRENCH – I
(Common to all UG programs from 2021-22)

L	T	P	C	Hrs
3	0	0	3	45

Course Objectives

- To enable the students read, understand, and write simple sentences.
- To grasp relevant grammar for communication
- To learn about the land, people and culture of France.

UNITÉ - 1

Je m'appelle Elise. Et Vous ?

Vous Dansez ? D'accord

Monica, Yukiko et compagnie

UNITÉ - 2

Les Voisins de Sophie Tu

vas au Luxembourg ?

UNITÉ – 3

Nous Venons pour l'inscription

A Vélo, en tain, en avoin

Pardon, monsieur, le BHV s'il vous plait ?

UNITÉ - 4

Au marche

On déjeune ici ?

UNITÉ - 5

On va chez ma copine ?

Chez Susana

Text BookPrescribed Textbook : *FESTIVAL 1 - Méthode de Français*

Authors : Sylvie POISSON-QUINTON

Michèle MAHEO-LE COADIC

Anne VERGNE-SIRIEYS

Edition : CLE International, Nouvelle Édition révisée : 2009

Reference Book : Festival 1

SY

A.P. 2.

A20BET101

BUSINESS ENGLISH – I
(Common to B.Com., B.Com. CS & BBA)

L	T	P	C	Hrs
3	0	0	3	45

Course Objectives

- To understand the concept, process, and importance of communication.
- To gain knowledge about the business.
- To develop skills of effective communication - both written and oral.
- To help students to acquaint with the application of communication skills in the business world
- To enhance the presentation and negotiations skills of the students

Course Outcomes

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

- CO1** – Gather the basics and importance of communication
CO2 – Can inculcate all the methods of writing
CO3 – Draft effective business writing with brevity and lucidity
CO4 – Acquire career skills to work efficiently and collaboratively
CO5 – Present an effective oral presentation

UNIT I INTRODUCTION TO COMMUNICATION (9 Hrs)

Meaning and Definition - Process - Functions - Objectives - Importance - Essentials of good communication - Communication barriers - Overcoming communication barriers. Written - Oral - Face-to-face - Silence - Merits and limitations of each type.

UNIT II BUSINESS LETTERS (9 Hrs)

Need and functions of business letters - Planning & layout of business letter - Kinds of business letters - Essentials of effective correspondence.

UNIT III DRAFTING OF BUSINESS LETTERS (9 Hrs)

Enquiries and replies - Placing and fulfilling orders - Complaints and follow-up - Sales letters - Circular letters - Application for employment and resume - writing Report - Notices, Agenda and minutes of the Meetings – Memos.

UNIT IV ORAL COMMUNICATION (9 Hrs)

Meaning, nature and scope - Principles of effective oral communication - Techniques of effective speech - Media of oral communication (Face-to-face conversation - Teleconferences – Press Conference – Demonstration - Radio Recording - Dictaphone – Meetings - Rumor - Demonstration and Dramatization - Public address system - Grapevine -The art of listening - Principles of good listening.

UNIT V COMMUNICATION SKILLS (9 Hrs)

Group Decision-Making - Interviews - Speeches -Customer Care/Customers Relations - Public Relations (Concept, Principles, Do's and Don'ts etc. to be studied for each type).

Text Books

1. K. K. Sinha, "Business Communication", Galgotia Publishing, 4th Edition, 2011.
2. C. S. Rayudu, "Media and Communication Management", Himalaya Publishing House, 1st Edition, 2013.
3. Hory Sankar Mukerjee, "Business Communication: Connecting at Work", Oxford University Press, 1st Edition, 2016

Reference books

1. Rajendra Pal & J. S. Korlahalli, "Essentials of Business Communication", Sultan Chand & Sons, 3rd Edition, 2011.
2. Nirmal Singh, "Business Communication: Principles, Methods and Techniques", Deep & Deep Publications Pvt. Ltd, 1st Edition, 2008.
3. Krishna Mohan, R.C. Mohan & Virendra Singh Nirban, "Business Correspondence and Report Writing", Tata McGraw-Hill Publishing, 6th Edition, 2020.

Web References

1. <https://www.wix.com/encyclopedia/definition/oral-communication>
2. <https://writingcenter.unc.edu/tips-and-tools/business-letters/>
3. <https://www.thebalancecareers.com/communication-skills-list-2063779>
4. <https://thebusinesscommunication.com/what-is-face-to-face-conversation/>
5. https://www.tutorialspoint.com/organizational_behavior/group_decision_making.html

A20MGT101	FUNDAMENTALS OF ACCOUNTING - I	L	T	P	C	Hrs
		3	1	0	4	60

Course Objectives

- To provide students with the knowledge of Accounting Concepts and Principles.
- To help students gain knowledge of Preparation of Final Accounts of Sole proprietor
- To familiarize with Accounting for Special Transactions
- To gain knowledge about the accounting for non-profit entities
- To help students gain Basic knowledge about Cost Accounting

Course Outcomes

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

- CO1** – Demonstrate their conceptual understanding in Accounting Concepts and Principles.
CO2 – Prepare Final Accounts of Sole proprietor
CO3 – Comprehend the Concepts relating to Special Transactions
CO4 – Prepare financial statements of Non-Profit Organizations
CO5 – Understand the Basic Concepts of Cost Accounting

UNIT I FUNDAMENTALS**(12Hrs)**

Accounting Principles, Concepts and Conventions-Capital and Revenue transactions - capital and revenue expenditures, capital and revenue receipts-Double entry system, Books of prime entry, Subsidiary Books, Cash Book-Journal, Ledger, Trial Balance-Depreciation - Methods (Straight Line and Diminishing Balance methods only)-Rectification of Errors-Opening entries, Transfer entries, Adjustment entries, Closing entries-Bank Reconciliation Statements.

UNIT II FINAL ACCOUNTS OF SOLE PROPRIETORS**(12Hrs)**

Final Accounts: Introduction, Adjustments before preparing final accounts, Depreciation, Bad Debts and accounting treatment of bad debts, Provision for doubtful debts, Reserves for Discount on Debtors, Reserve for Discount on Creditors, Closing Stock, Trading Account, Profit and Loss Account, Balance Sheet

UNIT III ACCOUNTING FOR SPECIAL TRANSACTIONS**(12Hrs)**

Bills of exchange and promissory notes: Meaning of Bills of Exchange and Promissory Notes and their Accounting Treatment. Consignments: Meaning and Features of consignment business, Difference between sale and consignment, Accounting treatments for consignment transactions and events in the books of consignor and consignee. Joint Venture

UNIT IV ACCOUNTING FOR NON-PROFIT ENTITIES**(12Hrs)**

Introduction – Features of not-for-profit organisations – Receipts and Payments Account -Items peculiar (Capital expenditure, Revenue expenditure, Deferred revenue expenditure, Capital receipt, Revenue receipt) to not-for-profit organisations - Income and Expenditure Account - Balance Sheet.

UNIT V FUNDAMENTALS OF COST ACCOUNTING**(12 Hrs)**

Meaning, Definition, Significance of cost accounting, its relationship with financial accounting & Management Accounting Classification of costs © Format of cost sheet

Textbooks

1. T.S, Grewal, Introduction to Accounting, S. Chand and Co., New Delhi
2. Jain S. P., & Narang K. L, (2013). Financial Accounting (19ed.). Mumbai: Kalyani.
3. P.C. Tulsian & Bharat Tulsian, "Financial Accounting", S.Chand, 2nd Edition, 2016.

Reference Books

1. M.C. Shukla, T.S. Grewal & S.C. Gupta, "Advanced Accounts – Vol.1", S.Chand & Sons, 19th Edition, 2017.
2. Maheshwari & Maheshwari, "Financial Accounting", Vikas Publishing House, 6th Edition, 2018.

Web References

1. <https://www.geektonight.com/financial-accounting-notes/>
2. https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-2_Jan22.pdf
3. <https://lecturenotes.in/download/material/18026-financial-accounting>
4. https://www.icai.org/post.html?post_id=17882

A20MGT102

FUNDAMENTALS OF LAW AND ETHICS

L	T	P	C	Hrs
4	0	0	4	60

Course Objectives:

- To provide a comprehensive understanding on the general principles of contracts
- To make them familiar with the law relating to sale of goods
- To make them conversant with the provisions of Partnership and LLP Acts
- To help students to acquaint with an understanding on Negotiable Instruments
- To Comprehend the importance of Ethics in Business

Course Outcomes

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

- CO1 – Demonstrate a clear understanding on the general principles of contracts
 CO2 – Be conversant with the legal provisions pertaining to sale of goods in India
 CO3 – Appreciate and distinguish between Partnership and LLP with reference to Indian Law
 CO4 – Show an understanding on Negotiable Instruments and their legal operations in business.
 CO5 – Understand the importance of Ethics in Business

UNIT I CONTRACTS LAW: GENERAL PRINCIPLES (12 Hrs)

Contract – meaning, characteristics and kinds - Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. Void agreements, Performance of a contract –breach and remedies against breach of contract. Contingent contracts, Quasi – contracts.

UNIT II LAW OF SALE OF GOODS (12 Hrs)

Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties - Transfer of ownership in goods including sale by a non-owner. Performance of contract of sale. Unpaid seller – meaning, rights of an unpaid seller against the goods and the Buyer-Auction Sales.

UNIT III LAWS OF PARTNERSHIP AND LLP (12 Hrs)

(A) Indian Partnership Act, 1932 - Nature and Characteristics of Partnership, Registration of Partnership Firms, Types of Partners, Rights and Duties of Partners, Implied Authority of a Partner, Registration and dissolution of Firm.

(B) The Limited Liability Partnership Act, 2008 - Salient Features of LLP - Incorporation by Registration–Differences between LLP and Partnership, LLP and Company – LLP Agreement – Types of Partners in LLP and their relations – Conversion of Firm and Private Company into LLP.

UNIT IV LAW OF NEGOTIABLE INSTRUMENTS (12 Hrs)

Negotiable Instruments – Meaning, Nature and Types – Promissory Note, Bill of Exchange, and Cheque. Parties to Negotiable Instruments – Holder – Holder in due course. Negotiation of Negotiable Instruments – Endorsement – Kinds of Endorsement. Dishonour and Discharge of Negotiable Instruments – Crossing and Bouncing of Cheques

UNIT V Ethics and Business (12 Hrs)

Ethics – Meaning, Importance- The "Seven Principles of Public Life" -The relationship between Ethics and Law-Ethics in Business

Textbooks

1. Parul Gupta, "Legal Aspects of Business: Concepts and Applications", Vikas Publishing House, 2nd Edition, 2019.
2. M.C. Kuchhal, and Vivek Kuchhal, "Business Law", Vikas Publishing House, 6th, Edition, 2019.
3. P.C. Tulsian and Bharat Tulsian, "Business Law", McGraw Hill Education, 3rd Edition, 2017.

Reference Books

1. N.D. Kapoor, "Elements of Mercantile Law", Sultan Chand & Sons, 38th Edition, 2020.
2. Sushma Arora, "Business Laws", Taxmann Publications, 2nd Edition, 2019.
3. Avtar Singh, "Business Law", Eastern Book Company, 4th Edition, 2018.
4. R.S.N. Pillai & Bagavathi, "Business Law", S. Chand Publishing, 3rd Edition, 2010.
5. M.C. Shukla, "A Manual of Mercantile Law", S. Chand Publishing, 9th Edition, 2010.
6. Ravinder Kumar, "Legal Aspects of Business", Cengage Learning, 4th Edition, 2016.

Web References

1. <http://14.139.60.114:8080/jspui/bitstream/123456789/738/19/Commercial%20Law.pdf>
2. <https://www.studocu.com/en-au/document/the-university-of-adelaide/commercial-law-i/lecture-notes/lecture-notes-lecture-all-lectures-commercial-law-exam-notes/654814/view>
3. https://www.icaai.org/post.html?post_id=17791
4. <https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-3New-29012021.pdf>
5. <https://www.icsi.edu/media/webmodules/BUSINESS%20ENVIRONMENT%20AND%20LAW.pdf>

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A20MGT103**BUSINESS MANAGEMENT**

L	T	P	C	Hrs
4	0	0	4	60

Course Objectives

- To develop a deeper understanding of the Management process
- To gain knowledge on Management process II
- To learn the concept of Power and Authority
- To understand various leadership styles and theories of motivation.
- To explain principles and types of decision-making

Course Outcomes

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

- CO1 – Demonstrate their conceptual understanding and application of management process
 CO2 – Appreciate the purpose and types of planning, MBO and organizational goals
 CO3 – Develop skills and ability in controlling function and issues in the delegation of authority
 CO4 – Demonstrate their ability in applying theories of motivation and leadership style
 CO5 – Understand the importance elements and principles of decision- making.

UNIT I MANAGEMENT PROCESS I**(12 Hrs)**

Concept of Business Organization. Promotion of Business: Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organizations and their relative Merits and Demerits. Impact of Globalization on Business Organizations. Problems of Business Organizations in India. Management – Definition, Meaning and Nature – Scope and Functions- Approaches to Management – Role and Functions of Manager- Levels of Management – Management as Art or Science or Profession.

UNIT II MANAGEMENT PROCESS II**(12 Hrs)**

Planning – Meaning, Nature and Purpose of Planning - Steps in Planning – Characteristics of a Sound Plan - Types of Planning – Planning Premises – Management by Objectives (MBO). Organization – Meaning, Nature – Principles – Functions of Organization. Different form of organization-Formal and Informal Organization. Departmentation – Nature and Types. Coordination – Meaning, Nature and Characteristics

UNIT III POWER AND AUTHORITY**(12 Hrs)**

Power – Meaning, Five bases of power. Delegation of Authority – Importance of Delegation - Advantages of Delegation – Problems of Delegation. Supervision – Meaning, Types of supervision. Span of Management - factors affecting Span of Management.

UNIT IV LEADERSHIP AND MOTIVATION**(12 Hrs)**

Leadership: Concept and Styles; Trait and Situational Theory of Leadership, Introduction, Definition, Nature & Scope – Functions of a leader – Qualities of leadership – Leadership styles. Motivation –

B.Com. Cost and Management Accounting




Definition, Nature of motivation – Importance of Motivation – types of Motivation- Theories of motivation – Theory 'X', 'Y', & 'Z'- Maslow's Hierarchy of needs

UNIT V DECISION-MAKING

(12 Hrs)

Decision Making – Characteristics – Elements of decision Making – Principles of decision making – Types of Decisions.

Text Books

1. C.B. Gupta, "Business Management", Sultan Chand Sons, 9th Edition, 2012.
2. L.M. Prasad, "Principles and Practice of Management", Sultan Chand & Sons, 9th Edition, 2015.
3. Koontz O'Donnell, "Essentials of Management", Tata McGraw Hill, 7th Edition, 2007.

Reference Books

1. J.A.F. Stoner & Daniel R. Gilbert, "Management", Pearson Education, 6th Edition, 2004
2. Y.K. Bhushan, "Business Organisation and Management", Sultan Chand & Sons, 11th Edition, 2013.
3. P.C. Tripathi & P.N. Reddy, "Principles of Management", Tata McGraw Hill, 5th Edition, 2012.
4. Stephen P. Robbins & Mary Coulter, "Management", Prentice Hall of India, 10th Edition, 2009.

Web References

1. <https://www.studynama.com/community/threads/business-organisation-management-notes-pdf-ebook-for-b-com-first-year.2735/>
2. <http://www.gupshupstudy.com/notes/business-organization-and-management-3635>
3. <https://sol.du.ac.in/solsite/Courses/UG/StudyMaterial/02/Part1/BOM/English/SM-1.pdf>
4. <http://www.mbaexamnotes.com/principles-of-management.html>
5. <https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-1New-29012021.pdf>

A20MGD101	MATHEMATICS AND STATISTICS	L	T	P	C	Hrs
		3	0	0	3	45

Course Objectives:

- To be conversant with the ratios and proportions, Indices, Series
- To make them familiar with Basics of Algebra
- To understand the fundamentals of business statistics and be conversant with the computation of measures of descriptive statistics
- To understand the concept of correlation and regression and their application in business
- To be familiar with Concepts relating to Probability

Course Outcomes

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

- CO1** – Demonstrate mastery of mathematical concepts relating to ratios, proportions, indices, Variations
- CO2** – Understand the concepts relating to Logarithms, Permutations and Combinations
- CO3** – Explain the concept of statistics and methods of data collection and Solve problems related to central tendency and measures of dispersion
- CO4** – Demonstrate the Application of correlation and regression analysis
- CO5** – Apply the Concepts of Probability in Accounting and Finance

UNIT I FUNDAMENTALS OF ARITHMETICS**(8 Hrs)**

Ratios – Proportions – Properties of Proportion. Exponent (Index) of the Power – Laws of Indices – Variations. Computation of Simple and Compound Interest – Progression - Sequences and Series – Arithmetic Progression – Geometric Progression, Relationship between AM and GM and Sum of n terms of Special Series

UNIT II BASICS OF ALGEBRA**(10Hrs)**

Logarithm – Laws of Logarithms, Systems of Logarithms, Characteristic and Mantissa. Equations – Basic Definitions – Quadratic Equation – Solving a Quadratic Equation – Sets, Venn Diagram, Product Sets – The Factorial – Fundamental Principle of Multiplication – Rule of Addition. Permutation and Combination – Difference between Permutation and Combination – Important Formulae of Permutation and Combination – Various Kinds of Permutations – Kind of Combinations – Circular Permutations.

UNIT III INTRODUCTION TO STATISTICS, MEASURES OF CENTRAL TENDENCY AND DISPERSION**(10hrs)**

Statistics - Meaning and scope of business statistics - Roles of statistics for Business Decisions - importance – Limitations - Type and collection of data - Classification and Tabulation of Data - Diagrammatic Representation of data – Types of Charts - Graphical representation of data. Frequency distribution - Measures of central Tendency - Measure of Dispersion – Co-efficient of variation – Skewness - Pearson's coefficient of skewness- Bowley's coefficient of skewness. Measures of Central Tendency and Dispersion: Mean Median, Mode, Mean Deviation, Quartiles and Quartile Deviation, Standard Deviation, Co-efficient of Variation, Coefficient of Quartile Deviation

UNIT IV CORRELATION AND REGRESSION ANALYSIS (8 Hrs)

Scatter diagram, Karl Pearson's co-efficient of correlation, spearman's rank correlation coefficient, Probable Error and Probable limits .Regression analysis: simple regression equations.

UNIT V PROBABILITY (9 Hrs)

Probability: Independent and dependent events; mutually exclusive events. Total and Compound Probability and Mathematical Expectation.

Text Books

1. Bharat Tulsian & P.C. Tulsian, "Business Mathematics, Logical Reasoning & Statistics", McGraw Hill Education, 1st Edition, 2019.
2. Soma Garg & Arun Julka, "Business Mathematics and Statistics", Taxmann Publications, 1st Edition, 2010.
3. R.S. Soni, "Business Mathematics and Business Statistics", Ane Books, 1st Edition, 2009.
4. S.C. Gupta, "Fundamentals of Statistics", Himalaya Publishing House, 7th Edition, 2018.
5. S.P. Gupta, "Business Statistics", Sultan Chand & Sons, 11th Edition, 2019.

Reference Books

1. R.S. Soni & A.K. Soni, "Business Mathematics", Ane Books, 1st Edition, 2013.
2. Mizrahi and Sullivan, "Mathematics for Business and Social Sciences". Wiley and Sons, 1st Edition, 1979.
3. Ayres, Frank Jr., "Schaum's Outline Series: Theory and Problems of Mathematics of Finance", McGraw Hill Education, 1st Edition, 1963.
4. Vishal Saxena, "Business Mathematics, Logical Reasoning & Statistics", Bharat Law House, 1st Edition, 2019.

Web References

1. <https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-4New-29012021.pdf>
2. https://www.icai.org/post.html?post_id=17790

A20MGS101

COMMUNICATION SKILLS
(Common to B.A., B.Sc., B.Com., B.B.A. & B.C.A.)

L	T	P	C	Hrs
0	0	4	2	60

Course Objectives

- To improve the skill of rapid reading and comprehending efficiently
- To decode the correspondence between sound and spelling in English
- To train students to organize, revise and edit ideas to write clearly and commendably
- To enhance the sense of social responsibility and accountability of the students
- To expound the significance of time and stress management

Course Outcomes

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

CO1 - Understand the pattern to communicate effectively

CO2 - Impart Speaking skills with self-confidence

CO3 - Use writing strategies to improve their drafting skills and comprehending of articles

CO4 - Demonstrate leadership qualities to Participate in Group Discussion and Interview efficiently

CO5 - Expertise in Managerial skills

UNIT I COMMUNICATION SKILLS - SPEAKING**(12 Hrs)**

- Aspects of speaking
- Process and techniques of effective speech
- Presentations
- Topic to be given to students for short speech
- Self-Introduction

UNIT II SELF-MANAGEMENT SKILLS**(12 Hrs)**

- Time Management
- Stress management
- Perseverance
- Resilience
- Mind mapping
- Self- confidence


UNIT III COMMUNICATION SKILLS – READING**(12 Hrs)**

- Phonics
- Vocabulary
- Comprehension
- Skimming and Scanning

UNIT IV SOCIAL SKILLS**(12 Hrs)**

- Negotiation and Persuasion
- Leadership
- Teamwork
- Problem solving

B.Com. Cost and Management Accounting

- Empathy
- Decision making

UNIT V COMMUNICATION SKILLS - WRITING**(12 Hrs)**

- Descriptive
- Narrative
- Persuasive
- Expository
- Picture composition

Text Books

1. Syamala. V, "Effective English Communication for you", Emerald Publishers, 1st Edition, 2002.
2. Balasubramanian, "A Textbook of English Phonetics for Indian Students", Trinity Press, 1st Edition, 1981.
3. Sardana, C.K., "The Challenge of Public Relations", Har- Anand Publications, 1st Edition, 1995.

Reference Books

1. Murphy, John J, "Pulling Together: 10 Rules for High-Performance Teamwork", Simple Truths, 1st Edition, 2016.
2. Sanjay Kumar, Pusph Lata. "Communication Skills". Oxford University Press. 1st Edition, 2015.
3. Barun K. Mitra, "Personality Development and Soft skills", Oxford University Press, 1st Edition, 2016.

Web References

1. <https://blog.dce.harvard.edu/professional-development/10-tips-improving-your-public-speaking-skills>
2. <https://corporatefinanceinstitute.com/resources/careers/soft-skills/management-skills/>
3. <https://zety.com/blog/how-to-introduce-yourself>
4. <http://blogs.placementindia.com/2010/04/23/exercise-to-improve-communicationskills/>
5. <http://www.businesscommunicationblog.com>

A20AET101

ENVIRONMENTAL STUDIES
(Common to all UG Programmes)

L	T	P	C	Hrs
2	0	0	2	30

Course Objectives

- To gain knowledge on the importance of natural resources and energy.
- To know the structure and function of an ecosystem
- To imbibe an aesthetic value with respect to biodiversity, understand the threats and its conservation and appreciate the concept of interdependence
- To know the causes of types of pollution and disaster management
- To observe and discover the surrounding environment through field work.

Course Outcomes

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

CO1 – Understand about the various resources

CO2 – Learn about the biodiversity

CO3 – Learn the different types of pollution and to prevent the pollution

CO4 – Know about the pollution Act

CO5 – Observe various environmental issues in surroundings

UNIT I ENVIRONMENTAL SCIENCES: NATURAL RESOURCES (6 Hrs)

Environmental Sciences - Relevance - Significance - Public awareness - Forest resources - Water resources - Mineral resources - Food resources - conflicts over resource sharing - Exploitation - Land use pattern - Environmental impact - fertilizer - Pesticide Problems - case studies.

UNIT II ECOSYSTEM, BIODIVERSITY AND ITS CONSERVATION (6 Hrs)

Ecosystem - concept - structure and function - producers, consumers and decomposers - Food chain - Food web - Ecological pyramids - Energy flow - Forest, Grassland, desert and aquatic ecosystem. Biodiversity - Definition - genetic, species and ecosystem diversity - Values and uses of biodiversity - biodiversity at global, national (India) and local levels - Hotspots, threats to biodiversity - conservation of biodiversity – Insitu & Exsitu.

UNIT III ENVIRONMENTAL POLLUTION AND MANAGEMENT (6 Hrs)

Environmental Pollution - Causes - Effects and control measures of Air, Water, Marine, soil, solid waste, Thermal, Nuclear pollution and Disaster Management - Floods, Earth quake, Cyclone and Landslides. Role of individuals in prevention of pollution - pollution case studies.

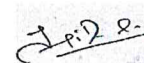
UNIT IV SOCIAL ISSUES - HUMAN POPULATION (6 Hrs)

Urban issues - Energy - water conservation - Environmental Ethics - Global warming - Resettlement and Rehabilitation issues - Environmental legislations - Environmental production Act. 1986 - Air, Water, Wildlife and forest conservation Act - Population growth and Explosion - Human rights and Value Education - Environmental Health - HIV/AIDS - Role of IT in Environment and Human Health - Women and child welfare - Public awareness - Case studies.

UNIT V FIELD WORK (6 Hrs)

Visit to a local area / local polluted site / local simple ecosystem - Report submission.

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Text Books

1. Bharucha Erach, "Textbook of Environmental Studies for Undergraduate Courses", Orient Black Swan, 2nd Edition, 2013.
2. Basu Mahua, Savarimuthu Xavier, "Fundamentals of Environmental Studies", Cambridge, 2nd Edition, 2017.
3. Agarwal, K.C. "Environmental Biology", Nidi Publications, 1st Edition, 2004.

Reference Books

1. Kumarasam, Alagappa Moses & Vasanthi, "Environmental Studies", Bharathidasan University Publications, 1st Edition, 2004.
2. Rajamannar, "Environmental Studies", EVR College Publications, 1st Edition, 2004.
3. Kalavathy, S, "Environmental Studies", Bishop Heber College Publications, 1st Edition, 2004.

Web References

1. https://aits-tpt.edu.in/wp-content/uploads/2018/08/Environmental-Studies-Lecture-notes.doc-I_Betech_-ECE-CSE-EEE-CEME_III-Sem_BR.pdf
2. <http://eagri.org/eagri50/ENVS302/pdf/lec05.pdf>
3. <https://www.youtube.com/watch?v=78prsPYm98g>
4. <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC2792934/>
5. <https://www.frontiersin.org/articles/505570>

A20TAT202

TAMIL-II
(Common to all UG Programs)

L	T	P	C	Hrs
3	0	0	3	45

பாடத்திட்டத்தின் நோக்கம்

- இரண்டாயிரம் ஆண்டுகால தமிழின் தொன்மையையும் வரலாற்றையும் அதன் விழுமியங்களையும் பண்பாட்டையும் எடுத்துரைப்பதாக இப்பாடத்திட்டம் அமைக்கப்பட்டுள்ளது.
- தமிழ் இலக்கியம் உள்ளடக்கத்திலும், வடிவத்திலும் பெற்ற மாற்றங்கள், அதன் சிந்தனைகள், அடையாளங்கள் ஆகியவற்றை காலந்தோறும் எழுதப்பட்ட இலக்கியங்களின் வறியாகக் கூறுவதற்கு இப்பாடத்திட்டம் அமைக்கப்பட்டுள்ளது.
- மொழியின் கட்டமைப்பை புரிந்து கொள்வதாகவும் பாடத்திட்டம் வடிவமைக்கப்பட்டுள்ளது.
- வாழ்வியல் சிந்தனைகள், ஒழுக்கவியல் கோட்பாடுகள், சமத்துவம், சூழலியல் எனப் பல கூறுகளை மாணவர்களுக்கு எடுத்துரைக்கும் விதத்தில் இப்பாடத்திட்டம் உருவாக்கப்பட்டுள்ளது.
- சிந்தனை ஆற்றலைப் பெருக்குவதற்குத் தாய்மொழியின் பங்களிப்பினை உணர்த்த இப்பாடத்திட்டம் அமைக்கப்பட்டுள்ளது.

பாடத்திட்டத்தின் வெளிப்பாடுகள்

- CO1 – இலக்கியங்கள் காட்டும் வாழ்வியல் நெறிமுறைகளைப் பேணிநடத்தல்.
 CO2 – நமது எண்ணத்தை வெளிப்படுத்தும் கருவியாகத் தாய்மொழியைப் பயன்படுத்துதல்.
 CO3 – தகவல் தொடர்புக்குத் தாய்மொழியின் முக்கியத்துவத்தை உணர்தல்.
 CO4 – தாய்மொழியின் சிறப்பை அறிதல்.
 CO5 – இலக்கிய இன்பங்களை நுகரும் திறன்களை வளர்த்தல்.

அலகு-1

(9 Hrs)

- எட்டுத்தொகை: 1. குறுந்தொகை (படல்-130) 2. நற்றிணை (படல்-27) 3. அகநானூறு (படல்-86).
- பத்துப்பாட்டு: சிறுபாணாற்றுப்படை (அடிகள்-128-143).
- பதினெண் கீழ்க்கணக்கு: திருக்குறள்- வெகுளாமை (அதிகாரம்-31), காதல் சிறப்புரைத்தல் (அதிகாரம்-113).

அலகு-2

(9 Hrs)

- எட்டுத்தொகை:
 - ஐங்குறுநூறு (படல்-203),
 - கலித்தொகை- பாலைத்திணை (படல்-9),
 - புறநானூறு (படல்-235).
- பத்துப்பாட்டு- முல்லைப்பாட்டு (6-21).
- பதினெண் கீழ்க்கணக்கு:
 - நாடையார் - நல்லார் எனத்தான் (221).
 - திரிகடுகம்- கோலஞ்சி வாழும் குடியும் (33).
 - இனியவை நாற்பது- குழவி தளர்நடை (14).
 - கார் நாற்பது- நலமிகு கார்த்திகை (26).
 - களவழி நாற்பது-கவளங்கொள் யானை (14).

அலகு-3

(9 Hrs)

சைவம்- பன்னிரு திருமுறைகள்

- திருஞானசம்பந்தர் - வேயறு தோளிபங்கன் (இரண்டாம் திருமுறை).
- திருநாவுக்கரசர் - மனமெனும் தோணி (நான்காம் திருமுறை).
- சுந்தரர் - ஏழிசையாய் இசையயனாய் (ஏழாம் திருமுறை).
- மாணிக்கவாசகர் - ஆதியும் அந்தமும் இல்லா (திருவெம்பாவை).
- திருமலர் - அன்பு சிவம் இரண்டு (திருமந்திரம்).

B.Com. Cost and Management Accounting

J.P.2.2.

வைணவம் - நானாயிரத் திவ்வியப் பிரபந்தம்

- | | | |
|--------------------------|---|---------------------------------|
| 1. பேயாழ்வார் | - | திருக்கண்டேன் பொன்மேனி.... |
| 2. பெரியாழ்வார் | - | கருங்கண் தோகை மயிற் பீலி.... |
| 3. தொண்டரடும்பொடிஆழ்வார் | - | பச்சைமாமலை போல்.... |
| 4. ஆண்டாள் | - | கருப்பூரம் நாறுமோ? கமலெய்யு.... |
| 5. திருமங்கையாழ்வார் | - | வாடினேன் வாடி வருந்தினேன்.... |

இஸ்லாமியம்

சீறாப்புராணம்- பாடல் நின்ற விணை மானுக்குப்...5 பாடல்கள் (பாடல் எண்கள் 81-85).

கிருத்துவம்

இரட்சணிய யாதாரீகம்- கடைதிறப்புப் படலம் -5 பாடல்கள் (பாடல் எண்கள்: 3,9,10,15,16).

அலகு - 4

தமிழ் இலக்கிய வரலாறு

1. சங்க இலக்கியங்கள் 2. நீதி இலக்கியங்கள் 3. பக்தி இலக்கியங்கள் 4. காப்பியங்கள்.

(9 Hrs)

அலகு-5

சிறுகதைகள்

- | | | |
|-------------------------|---|------------------------------|
| 1. பகுமைபித்தன் | - | அகலிகை |
| 2. நா. பிச்சமூர்த்தி | - | வேப்பமரம் |
| 3. அகிலன் | - | ஒரு வேளைச்சோறு |
| 4. ஜி.நாகராஜன் | - | பச்சக் குதிரை |
| 5. கி.ராஜநாராயணன் | - | கதவு |
| 6. சா.கந்தசாமி | - | தக்கையின் மீது நான்கு கண்கள் |
| 7. ஆண்டாள் பிரியதர்ஷினி | - | மாத்திரை |
| 8. வண்ணதாசன் | - | ஒரு உல்லாசப் பயணம் |
| 9. சு. தமிழ்ச்செல்வன் | - | வெயிலோடு போய் |
| 10. பாரததேவி | - | மாப்பிள்ளை விருந்து. |

(9 Hrs)

பார்வை நூல்கள் :

1. அரசு, வீ., இருபதாம் நூற்றாண்டு சிறுகதைகள் நூறு, அடையாளம் பதிப்பகம், திருச்சி, 2013.
2. அருணாச்சலம், பா., பக்தி இலக்கியங்கள், பாரி நிலையம், சென்னை, 2010.
3. தமிழண்ணல், புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை, 2000.
4. பாக்கியமேரி, வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு, என்.சி.பி.எச். பதிப்பகம், சென்னை, 2011.
5. பசுபதி, மா. வே., செம்மொழித் தமிழ் இலக்கண இலக்கியங்கள், தமிழ்ப் பல்கலைக்கழகம், 2010 .

இணையத்தளங்கள் :

1. <http://www.tamilkodal.com>
2. <http://www.languagelab.com>
3. <http://www.tamilweb.com>

A20FRT202

FRENCH-II
(Common to all UG Programs)

L	T	P	C	Hrs
3	0	0	3	45

Course Objectives:

- To enable the students read, understand, and write simple sentences.
- To grasp relevant grammar for communication
- To learn about the land, people and culture of France.

UNITÉ - 1

Qu'est-ce qu'on leur offre ?
On solde !
Découvrir Paris en bus avec l'open Tour

UNITÉ - 2

Si vous gagne vous ferez quoi
Parasol ou parapluie ?

UNITÉ - 3

Quand il est midi à Paris
Vous allez Vivre L'avenir
du Français

UNITÉ - 4

Souvenirs d'enfance
j'ai fait mes études à Lyon 2

UNITÉ - 5

Retour des Antilles
Au voleur ! Au voleur

Text Book

Prescribed Textbook : *FESTIVAL 1* - Méthode de Français
Authors : Sylvie POISSON-QUINTON
Michèle MAHEO-LE COADIC
Anne VERGNE-SIRIEYS
Edition : CLE International, Nouvelle Édition révisée : 2009.

Reference Book

Festival 1

A20BET202

BUSINESS ENGLISH – II
(Common to B.Com., B.Com. CS & BBA)

L	T	P	C	Hrs
3	0	0	3	45

Course Objectives

- To develop the vocabulary and use it in their day today life
- To gain knowledge about the business writing
- To develop soft skills and utilize it
- To help students to acquaint with application of communication skills in the business world
- To make user friendly communication with the modern era tools

Course Outcomes

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

- CO1 – Gather the basics and importance of communication.
- CO2 – Can inculcate all the methods of writing.
- CO3 – Enhance their soft skills and get adapted.
- CO4 – Acquire career skills to work efficiently and collaboratively.
- CO5 – Communicate effectively by using new modes.

UNIT I- VOCABULARY DEVELOPMENT**(9 Hrs)**

Business vocabulary - Business Idioms - Business Phrases -One-word substitute -Incorrectly spelt words-confusable- Synonyms -Antonyms

UNIT II- BUSINESS WRITING**(9 Hrs)**

Article writing - Application - Poster - Advertisement design - HR Letters – Letters of Offer, Performance Appraisal and Termination

UNIT-III SOFT SKILLS**(9 Hrs)**

Introduction - Self-confidence, - Leadership Skills - Time Management - Stress Management – Team Management - Positive Attitude- Goal Setting- Career Planning-Creative Thinking – Public Speaking- Emotional Quotient.

UNIT IV-APPLICATION OF COMMUNICATION SKILLS**(9 Hrs)**

Presentation skills: Setting the objectives –planning – preparation – practice and rehearsal –getting ready – making the presentation – paralinguistic elements in Presentation-Types of visual aids to support presentation. Negotiation skills: Nature and Need-Factors affecting Negotiation-Process of negotiation Types of Negotiators- Tips for successful negotiation.

UNIT V- TECHNOLOGY IN COMMUNICATION**(9 Hrs)**

E-mail -Email etiquette- Telephone Advantages and Disadvantages – Guidelines for effective telephonic conversation – Fax- Tele conferencing -Video conferencing.

Text Books

1. Rajendra Pal & J. S. Korlahalli, "Essentials of Business Communication", Sultan Chand & Sons, 3rd Edition, 2011.
2. C.B. Gupta, "Basic Business Communication", Sultan Chand & Sons, 4th Edition, 2017.
3. Hory Sankar Mukerjee, "Business Communication: Connecting at Work", Oxford University Press, 1st Edition, 2016

Reference Books

1. Nira Konar, "Communication Skills for Professionals", Prentice Hall of India, 2nd Edition, 2011.
2. Nirmal Singh, "Business Communication: Principles, Methods and Techniques", Deep & Deep Publications Pvt. Ltd, 1st Edition, 2008.
3. Krishna Mohan, R.C. Mohan & Virendra Singh Nirban, "Business Correspondence and Report Writing", Tata McGraw-Hill Publishing, 6th Edition, 2020.
4. Kevin Gallagher, "Skills Development for Business and Management Students", Oxford University Press., 1st Edition, 2010.

Web References

1. <https://www.readnaturally.com/research/5-components-of-reading/vocabulary>
2. <https://businesswriting.com>
3. <https://www.teachingenglish.org.uk/article/paralinguistics>
4. <https://www.entrepreneur.com/article/236724>
5. <https://www.inc.com/guides/2010/06/email-etiquette.html>

XY

A20MGT204	FUNDAMENTALS OF ACCOUNTING - II	L	T	P	C	Hrs
		3	1	0	4	60

Course Objectives

- To develop the knowledge of partnership accounting and admission of a new partner
- To handle the accounting for retirement and death of existing partners
- To familiarize with Accounting for Hire purchase Transactions
- To help students to acquaint with application of branch and departmental accounting
- To develop the knowledge of accounting from incomplete records

Course Outcomes

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

- CO1** – Prepare financial accounts for firms and in different situations of admission of new partners
CO2 – Handle partnership accounts in situations of retirement and death of partners
CO3 – Make necessary books of record under hire purchase and instalment methods.
CO4 – Comprehend the preparation of branch and departmental accounting.
CO5 – Prepare Accounting from Incomplete Records

UNIT I PARTNERSHIP ACCOUNTING: ADMISSION OF PARTNERS (12Hrs)

Introduction - Meaning, definition and features of partnership - Partnership deed - Methods of maintaining capital accounts of partners - Interest on capital and interest on drawings of partners - Salary and commission to partners - Interest on loan from partners - Division of profits among partners. Admission of a new partner - Introduction - Adjustments required at the time of admission of a partner-Distribution of accumulated profits, reserves and losses - Revaluation of assets and liabilities - New profit-sharing ratio and Sacrificing ratio - Adjustment for goodwill - Adjustment of capital on the basis of new profit-sharing ratio.

UNIT II RETIREMENT AND DEATH OF PARTNERS (12Hrs)

Retirement of a partner – Introduction - Adjustments required on retirement of a partner - Distribution of accumulated profits, reserves and losses - Revaluation of assets and liabilities - Determination of new profit-sharing ratio and gaining ratio - Adjustment for goodwill - Adjustment for current year's profit or loss up to the date of retirement - Settlement of the amount due to the retiring partner - Death of a partner - Adjustments required on the death of a partner-Treatment of JLP.

UNIT III HIRE PURCHASE AND INSTALMENTS SYSTEMS (12Hrs)

Introduction - Nature of Hire Purchase Agreement, Special Features, Terms Used and Ascertainment of Total Cash Price, Ascertainment of Interest, Accounting Arrangements of Hire Purchase Transaction, Repossession, Instalment payment system, Differences between Hire Purchase Agreement and Instalment Payment Agreement

UNIT IV BRANCH AND DEPARTMENTAL ACCOUNTING (12Hrs)

Branch Accounts-Dependent Branches (Debtors system, Stock & Debtors system) and Independent Branches (Foreign Branches excluded) – Departmental Accounts: Departmental Trading Account; Profit & Loss Account – Calculation of net profit of various departments and allocation of expenses – Preparation of General Profit & Loss Account and Balance Sheet.

B.Com. Cost and Management Accounting

J.P. D.R.

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UNIT V ACCOUNTING FROM INCOMPLETE RECORDS**(12Hrs)**

Introduction – Meaning of incomplete records – Features of incomplete records - Limitations of incomplete records - Differences between double entry - system and incomplete records - Accounts from incomplete records - Ascertaining profit or loss from incomplete records through statement of affairs - Preparation of final accounts from incomplete records.

Textbooks

1. T.S. Grewal, Introduction to Accounting, S. Chand and Co., New Delhi
2. Jain S. P., & Narang K. L, (2013). Financial Accounting (19ed.). Mumbai: Kalyani.
3. P.C. Tulsian & Bharat Tulsian, "Financial Accounting", S.Chand, 2nd Edition, 2016.

Reference Books

1. M.C. Shukla, T.S. Grewal & S.C. Gupta, "Advanced Accounts – Vol.1", S.Chand & Sons, 19th Edition, 2017.
2. Maheshwari & Maheshwari, "Financial Accounting", Vikas Publishing House, 6th Edition, 2018.

Web References

1. <https://www.geektonight.com/financial-accounting-notes/>
2. https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-2_Jan22.pdf
3. <https://lecturenotes.in/download/material/18026-financial-accounting>
4. https://www.icai.org/post.html?post_id=17882

A20MGT205

COST ACCOUNTING

L	T	P	C	Hrs
4	0	0	4	60

Course Objectives

- To gain knowledge about the Basics of Cost Accounting
- To develop the knowledge about Elements of Cost
- To Acquaint with concepts and problems relating to Cost Accounting System
- To familiarize with Methods of Costing
- To help students gain knowledge of Concepts relating to Process Costing and Operating Costing

Course Outcomes

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

CO1 – Understand the basics of Cost Accounting

CO2 – Demonstrate the Concepts relating to role of Material , Labour and Overhead Cost

CO3 – Analyse the Concept of Cost bookkeeping

CO4 – Comprehend the Concepts relating to different Methods of Costing.

CO5 – Understand the Application of Process costing and service costing.

UNIT I BASICS OF COST ACCOUNTING**(12Hrs)**

Definition, scope, objectives and significance of Cost Accounting, its relationship with Financial Accounting and Management Accounting Cost Object – Cost Centers and Cost Units – Elements of Cost - Classification of Cost - Role of Cost Accountants in Organisations

UNIT II ELEMENTS OF COST**(12Hrs)**

Material Cost – procurement of material-inventory management control-inventory accounting & valuation-Labour Cost-time keeping-labour turnover-Overhead Cost-collection, classification and apportionment and allocation of overheads- Concepts of Activity Based Costing (ABC)

UNIT III COST ACCOUNTING SYSTEM**(12Hrs)**

Cost Accounting Records, Ledgers and Cost Statements - Items excluded from Cost and Normal and Abnormal Items/Cost-Non-Integrated Accounting - Integral Accounts-Reconciliation of Cost Accounting Records with Financial Accounts-Infrastructure, Educational, Healthcare and Port Services

UNIT IV METHODS OF COSTING - I**(12Hrs)**

Job Costing - Batch Costing - Contract Costing

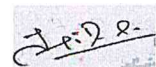
UNIT V METHODS OF COSTING - II**(12Hrs)**

Process Costing - Joint & By-Products -Operating Costing or Service Costing – Transport, Hotel and Hospital

Textbooks

1. Cost Accounting: Texts and Problems Reference Book By M. C. Shukla
2. Cost Accounting: Principles & Practices Book Reference By M. N. Arora
3. Horngren's Cost Accounting: A Managerial Emphasis – By Charles T. Horngren, Srikant M. Datar Et. Al.

B.Com. Cost and Management Accounting




2. E. 16. 46

Reference Books

1. S.P. Jain & K.L. Narang : Cost and Management Accounting; Kalyani Publishers, 23, Daryaganj,
2. Jawaharlal : Cost Accounting; McGraw-Hill Education (India) Ltd B-4, Sector 63, Gautam Budh

Web References

1. <https://www.icsi.edu/media/webmodules/publications/2.%20CMA-Executive.pdf>
2. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-Feb-2022.pdf>
3. https://www.icai.org/post.html?post_id=17759

X

A20PAT205

BUSINESS ECONOMICS

L	T	P	C	Hrs
3	0	0	3	45

**Common to B.Com Professional Accounting
and B.Com Cost and management
Accounting**

Course Objectives:

- To gain basic knowledge in Micro and Macro Economics Concepts.
- To understand the Concepts relating to law of demand and supply.
- To familiarize with concepts relating to Theory of production and cost.
- To understand the basic Forms of Market.
- To Familiarize with Concepts relating to Money and Banking

Course Outcomes

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

- CO1** – Understand the basics of Micro and Macro economics
CO2 – Familiarize with the elements of macro and microenvironments and forms of markets
CO3 – Understand the concepts relating to law of production , Concepts of costs
CO4 – Familiarize with different forms of markets
CO5 – Understand the basic elements of Money and Banking

UNIT I INTRODUCTION TO BUSINESS ECONOMICS**(9 Hrs)**

Meaning and scope of Business Economics, Basic Problems of an Economy and Role of Price Mechanism

UNIT II THEORY OF DEMAND AND SUPPLY**(9 Hrs)**

Meaning and determinants of demand, Law of demand and Elasticity of demand – Price, income and cross elasticity ,Theory of consumer's behaviour – Marshallian approach and Indifference curve approach ,Meaning and determinants of supply, Law of supply and Elasticity of supply ,Demand Forecasting

UNIT III THEORY OF PRODUCTION AND COST**(9 Hrs)**

Meaning and Factors of production ,Laws of Production – The Law of Variable proportions and Laws of Returns to Scale, Producer's equilibrium ,Concepts of Costs – Short-run and long-run costs, Average and marginal costs, Total, fixed and variable costs

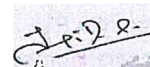
UNIT IV FORMS OF MARKET**(9 Hrs)**

Pricing strategies in various forms of markets – Meaning of Market – Classification of Market ,Perfect competition – Features of Perfect Market – Price determination, Imperfect Competition – Monopoly – Duopoly – Oligopoly – Monopolistic competition- Characteristics , features, pricing strategies, Price and output determination

UNIT V MONEY AND BANKING**(9 Hrs)**

Definition of Money, Types, Features and Functions ,Definition, functions, utility, principles of Banking, Commercial Banks, Central Bank , Measures of credit control and Money Market

B.Com. Cost and Management Accounting




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Textbooks

1. H. L. Bhatia Micro Economic Theory; Modern Publisher, Gulab Bhawan, 6, Bahadurshah Zafar Marg, New Delhi.
2. M.L. Jhingan Micro Economic Theory; Konark Publishers Pvt. Ltd., A-149, Vikas Marg, Shakarpur, New Delhi-110 092.
3. D.M. Mithani Macro Economics; Himalaya Publishing House

Reference Books

1. Business Economics by S.K.Agarwal
2. A. C. L. Day Outline of Monetary Economics
3. A. N. Agarwal Indian Economy
4. I. C. Dhingra & Economic Development & Planning in India. V. K. Garg

Web references

1. <https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-1New-29012021.pdf>
2. <https://www.icsi.edu/media/webmodules/BUSINESS%20ECONOMICS.pdf>

A20MGS202	STATISTICAL ANALYSIS USING SOFTWARE	L	T	P	C	Hrs
		0	0	4	2	60

Course Objectives

- To understand how to work with SPSS.
- To understand tabulation and graphical representation of data.
- To be familiar with various statistical tools of data analysis using SPSS.

Course Outcomes

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

CO1 – Demonstrate the understanding of working with SPSS

CO2 – Reveal the skills and ability in tabulation and graphical representation of data.

CO3 – Work with various statistical tools of data analysis using SPSS.

Exercises

1. Demonstrating the understanding of Data Import from Excel to SPSS
2. Developing a Codebook for data entry and analysis purposes
3. Showing the ability to create and edit "Variables" in SPSS with appropriate attributes
4. Preparation of Frequency Tables for different variables
5. Computation of Descriptive Statistics (Mean, Standard Deviation, Minimum, Maximum, Variance and Range)
6. Demonstrating the ability to build and analyze Cross-Tabulation
7. Familiarity in using Chart Builder and creating prominent types of charts / graphs
8. Comparing Means using "One sample t-test", "Independent Samples t-test", "Paired Samples t-test"
9. Comparing Means using "One-way ANOVA"
10. Computation of Correlation Coefficient with levels of significance

Text Books

1. H. Premraj, "SPSS: Statistical Package for Social Sciences", Margham Publications, 1st Edition, 2018.
2. IBM, "IBM SPSS Statistics 25 Brief Guide", IBM, 1st Edition, (n.d.)
3. Vijay Gupta, "SPSS for Beginners", VJ Books Inc., 1st Edition, 1999.

Reference Books

1. Andy Field, "Discovering Statistics using IBM SPSS", Sage Publications, 4th Edition, 2013.
2. Keith McCormick & Jesus Salcedo, "SPSS for Dummies", John Wiley & Sons, 3rd Edition, 2015.
3. Julie Pallant, "SPSS Survival Manual", Open University Press, 3rd Edition, 2007.

Web References

1. <https://www.spss-tutorials.com/basics/>
2. <http://www.biostat.jhsph.edu>
3. <http://www.pitt.edu>
4. <https://www.researchgate.net>
5. <https://www.otago.ac.nz>

A20AET202**PUBLIC ADMINISTRATION**

L	T	P	C	HRS
2	0	0	2	30

(Common to B.A., B.Sc., B.Com., B.B.A. and B.C.A.)

(Compulsory Course designed as per the directions issued by Government of India, MHRD,
Department of Higher Education (Central University Bureau)
F.No.19-6.2014-Desk U Dated 19-05-2014)

Course Objectives

- To introduce the elements of public administration
- To help the students obtain a suitable conceptual perspective of public administration
- To introduce them the growth of institution devices to meet the need of changing times
- To instill and emphasize the need of ethical seriousness in contemporary Indian Public Administration

Course Outcomes

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

CO1 – Understand the concepts and evolution of Public Administration.

CO2 – Be aware of what is happening in the Public Administration in the country.

CO3 – Explain the Territory Administration in the State and the Centre.

CO4 – Appreciate emerging issues in Indian Public Administration.

UNIT I INTRODUCTION TO PUBLIC ADMINISTRATION**(7 Hrs)**

Meaning, nature and Scope of Public Administration and its relationship with other disciplines- Evolution of Public Administration as a discipline – Woodrow Wilson, Henry Fayol, Max Weber and others - Evolution of Public Administration in India – Arthashastra – Colonial Administration upto 1947

UNIT II PUBLIC ADMINISTRATION IN INDIA**(8 Hrs)**

Enactment of Indian Constitution - Union Government – The Cabinet – Central Secretariat – All India Services – Training of Civil Servants – UPSC – Niti Ayog – Statutory Bodies: The Central Vigilance Commission – CBI - National Human Rights Commission – National Women's Commission – CAG.

UNIT III STATE AND UNION TERRITORY ADMINISTRATION**(8 Hrs)**

Differential Administrative systems in Union Territories compared to States Organization of Secretariat: -Position of Chief Secretary, Functions and Structure of Departments, Directorates – Ministry of Home Affairs supervision of Union Territory Administration – Position of Lt. Governor in UT – Government of Union Territories Act 1963 – Changing trend in UT Administration in Puducherry and Andaman and Nicobar Island

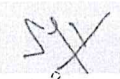
UNIT IV EMERGING ISSUES IN INDIAN PUBLIC ADMINISTRATION**(7 Hrs)**

Changing Role of District Collector – Civil Servants – Politicians relationship – Citizens Charter - Public Grievance Redressal mechanisms – The RTI Act 2005 – Social Auditing and Decentralization – Public Private partnership.

Text Books

1. Avasthi and Maheswari, "Public Administration in India" Lakshmi Narain Agarwal, Agra.
2. Ramesh K.Arora, "Public Administration: Fresh Perspective", Alekh publishers, Jaipur.

B.Com. Cost and Management Accounting

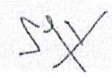
2. E-16/51

Reference Books

1. Appleby P.H, "Policy and Administration", The University of Alabama Press, 1949.
2. Gerald.E. Caden, "Public Administration", Pablidas Publishers, California, 1982.
3. R.B. Jain, "Public Administration in India: 21st Century Challenges for Good Governance", Deep and Deep, 2002.
4. Ramesh K. Arora, "Indian Public Administration", Wishwa Prakashan, 2010.
5. Rumki Basu, "Public Administration: Concept and Theories", Sterling, 2013

Web References

1. <http://cic.gov.in/>
2. <http://www.mha.nic.in/>
3. <http://rti.gov.in/>
4. <http://www.cvc.nic.in/>



	NATIONAL SERVICE SCHEME	L	T	P	C	Hrs
A20EAL201	(Common to B.A., B.Sc., B.Com., B.B.A. & B.C.A.)	0	0	2	1	30

Course Objectives

- To introduce about various activities carried out by national service scheme
- To gain life skills through community service
- To gain awareness about various service activities performed in higher educational institutions.
- To give exposure about the use of technology to uplift the living standards of rural community.
- To induce the feeling of oneness through harmony of self and society

Course Outcomes

After the end of the course, the students will able to

CO1 – Recognize the importance of national service in community development.

CO2 – Convert existing skills into socially relevant life skills.

CO3 – Differentiate various schemes provided by the government for the social development.

CO4 – Identify the relevant technology to solve the problems of rural community.

CO5 – Associate the importance harmony of nation with long term development.

UNIT I INTRODUCTION TO NATIONAL SERVICE SCHEME**(6 Hrs)**

History and objectives, NSS symbol, Regular activities, Special camping activities, Village adaptation programme, Days of National and International Importance, Hierarchy of NSS unit in college. Social survey method and Data Analysis. NSS awards and recognition. Importance of Awareness about Environment, Health, Safety, Gender issues, Government schemes for social development and inclusion policy, etc.

UNIT II LIFE SKILLS AND SERVICE LEARNING OF VOLUNTEER**(6 Hrs)**

Communication and rapport building, problem solving, critical thinking, effective communication skills, decision making, creative thinking, interpersonal relationship skills, self- awareness building skills, empathy, coping with stress and coping with emotions. Understanding the concept and application of core skills in social work practice, Team work, Leadership, Event organizing, resource planning and management, time management, gender equality, understanding rural community and channelizing the power of youth.

UNIT III EXTENSION ACTIVITIES FOR HIGHER EDUCATIONAL INSTITUTIONS(6 Hrs)

Objective and functions of Red Ribbon Club, Swachh Bharath Abhiyan, Unnat Bharat Abhiyan, Jal Shakthi Abhiyan, Road Safety Club, Environmental club and Electoral literacy club.

UNIT IV USE OF TECHNOLOGY IN SOLVING ISSUES OF RURAL INDIA**(6 Hrs)**

Understanding community issues, economic development through technological development. Selection of appropriate technology, Understanding issues in agriculture, fishing, artisans, domestic animals, health and environment.

UNIT V NATIONAL INTEGRATION AND COMMUNAL HARMONY**(6 Hrs)**

The role of Youth organizations in national integration, NGOs, Diversity of Indian Nation, Importance of National integration communal harmony for the development of nation, Indian Constitution, Building

Ethical human Relationships, Universal Human Values, Harmony of self and Harmony of nation.

Reference Books

1. Joseph, Siby K and Mahodaya Bharat, "Essays on Conflict Resolution", Institute of Gandhian Studies, Wardha, 1st Edition, 2007.
2. Barman Prateeti and Goswami Triveni, "Document on Peace Education", Akansha Publishing House, 1st Edition, 2009.
3. Sharma Anand, "Gandhian Way", Academic Foundation, 1st Edition, 2007.
4. Myers G. Davi, "Social Psychology", Tata Mc.Graw Hill Education, 1st Edition, 2007.
5. Taylor E. Shelly et al, "Social Psychology", Pearson Prentice Hall, 12th Edition, 2006.
6. Madhu, "Understanding Life Skills", Background Paper prepared for "Education for all: The leap to equality", Government of India report, 2003.
7. National Service Scheme Manual (Revised), Government of India, Ministry of Youth Affairs and Sports, 2018.
8. M. B. Dishad, "National Service Scheme in India: A Case study of Karnataka", Trust Publications, 1st Edition, 2001.

Web References

1. <http://www.thebetterindia.com/140/national-service-scheme-nss/>
2. <http://en.wikipedia.org/wiki/national-service-scheme> 19=<http://nss.nic.in/adminstruct>
3. <http://nss.nic.in/propexpan>
4. <http://nss.nic.in>
5. <http://socialworknss.org/about.html>