



# 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 Professional 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.17.1


**School Of Arts and Science**
**Department of Commerce**
**Minutes of First Meeting of Board of Studies for B. Com Professional Accounting**

The Board of Studies first meeting of the Department of Commerce for B.Com. Professional 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	<b>Ms. M. Janaki Rama</b> Assistant Professor & HOD Department of Commerce – Professional Accounting, Cost and Management Accounting, Accounting and Finance School of Arts and Science, SMVEC, Pondicherry <a href="mailto:hodcom@smvec.ac.in">hodcom@smvec.ac.in</a> Mobile-9786161994	Chairman
2	<b>Dr.R.K. Singh</b> Professor Department of Commerce Faculty of Commerce & Business University of Delhi – 110 007 <a href="mailto:rksingh@commerce.dc.ac.in">rksingh@commerce.dc.ac.in</a> Mobile-9910970870	Subject Expert (University Nominee)
3	<b>Dr. G. Sugunavalli, M.Com., M.Phil., MBA., Ph.D.,</b> Associate Professor Department of Commerce (Professional Accounting) PSG College of Arts and Science(Autonomous) Coimbatore <a href="mailto:Sugunavalli_g@psgcas.ac.in">Sugunavalli_g@psgcas.ac.in</a> Mobile-9944665996	Subject Expert (Academic Council Nominee)
4	<b>Dr.Velankani Joseph M.Com., M.B.A.,</b> Professor & Head, Chairperson Department of Youth Welfare Studies School of Youth Empowerment Madurai Kamaraj University Paalkalai Nagar Madurai – 625 021 <a href="mailto:dravjoseph@mkuniversity.org">dravjoseph@mkuniversity.org</a> 9994562074	Subject Expert (Academic Council Nominee)
5	<b>Mr. N.G. Shrinivasan, CA, ACA.,</b> 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. <a href="mailto:shrinn55@gmail.com">shrinn55@gmail.com</a> 94452 05174	Subject Expert (Industry & Research Expert)

2.E.17.2

6	<b>Mr. N. Praveen Kumar, ACA.,</b> Shrinivasan N G & Co – Audit Manager Hayagrivas Study Circle – Academics and Content Head	Subject Expert (Co-opt Member)
7	<b>Dr. S. Uma, M.B.A., M.Phil., Ph.D.,</b> Associate Professor Department of Management Studies Sri Manakula Vinayagar Engineering College Puducherry. <a href="mailto:uma.mba@smvec.ac.in">uma.mba@smvec.ac.in</a> 9629502799	Internal Member
8	<b>Ms. S. Visalakshi, M.B.M., M.B.A.,</b> Associate Professor Department of Management Studies Sri Manakula Vinayagar Engineering College Puducherry <a href="mailto:visalakshi.mba@smvec.ac.in">visalakshi.mba@smvec.ac.in</a> 9894217475	Internal Member
9	<b>Ms. S. Sasi</b> Assistant Professor Department of Commerce School of Arts and Science SMVEC Puducherry – 605 107 <a href="mailto:sasi.dcm@smvec.ac.in">sasi.dcm@smvec.ac.in</a> 9361233681	Internal Member
10	<b>Dr. J. Manimegalai</b> Assistant Professor Department of Commerce School of Arts and Science SMVEC Puducherry – 605 107 <a href="mailto:manimegalai.dcm@smvec.ac.in">manimegalai.dcm@smvec.ac.in</a> 9751424375	Internal Member
11	<b>Ms. M. Divya</b> Assistant Professor Department of Commerce School of Arts and Science SMVEC Puducherry – 605 107 <a href="mailto:divya.dcm@smvec.ac.in">divya.dcm@smvec.ac.in</a> 770864836	Internal Member
12	<b>Mr. A. Shunmugaraja</b> Assistant Professor Department of Commerce School of Arts and Science SMVEC Puducherry – 605 107 <a href="mailto:shunmugaraja.dcm@smvec.ac.in">shunmugaraja.dcm@smvec.ac.in</a> 8754283650	Internal Member
13	<b>Ms. C. Yuvarani</b> Assistant Professor Department of Commerce School of Arts and Science SMVEC Puducherry – 605 107 <a href="mailto:yuvarani.dcm@smvec.ac.in">yuvarani.dcm@smvec.ac.in</a> 74182501285	Internal Member

14	<b>Mr. S. Vasanthan</b> Assistant Professor Department of Commerce School of Arts and Science SMVEC Puducherry – 605 107 <a href="mailto:vasanthan.sas@smvec.ac.in">vasanthan.sas@smvec.ac.in</a> 9500775523	Internal Member
15	<b>Dr.M.A. Ishrath Jahan</b> Professor & HOD Department of English School of Arts and Science, SMVEC, Pondicherry 9443075126	Internal Member
16	<b>Dr.R. Rajenderan</b> Assistant Professor & HOD Department of Tamil School of Arts and Science, SMVEC, Pondicherry 8608003285	Internal Member

## Agenda of the Meeting

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

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

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

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

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

To discuss and recommend BCom(Professional accounting) curriculum for I to VI Semesters Under Regulations 2020 for the BCom (Professional 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 PA 1.4

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

### 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)

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

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

2.E.17.5

## 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 PA 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 PA 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 PA 1.3

The proposed Curriculum for I to VI Semesters of the B. Com (Professional 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 Operations Research as a separate paper if needed
- ❖ Suggested to include papers on Ind As and IFRS apart from the existing Course titles and also include basics of stock market
- ❖ Suggested to have Tally course in Semester IV after discussing both Income Tax and GST papers

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

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

- ❖ Suggested to rearrange the sequence for the subject titled Principles and Practice of Accounting I - Unit V as Unit IV and Unit IV as Unit V

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**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 PA 1.6**





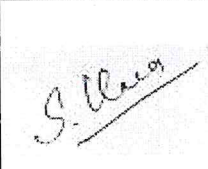
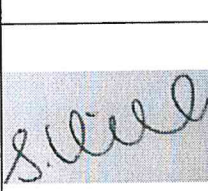
The external members expressed their appreciation about the presentation made by chairman and the Course Curriculum.

The meeting concluded at 12.30 pm with vote of thanks.

2. E. 17. 7


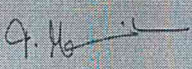
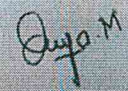


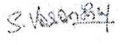
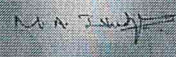
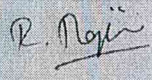
Minutes of First Meeting of BoS (B. Com Professional Accounting)

The Minutes of the Meeting of the First Board of Studies of the Department of Commerce- B. Com (Professional 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	<b>Ms. M. Janaki Rama</b> Assistant Professor & HOD Department of Commerce – Professional Accounting, Cost and Management Accounting, Accounting and Finance School of Arts and Science, SMVEC, Pondicherry <a href="mailto:hodcom@smvec.ac.in">hodcom@smvec.ac.in</a> Mobile-9786161994	Chairman	
2	<b>Dr.R.K. Singh</b> Professor Department of Commerce Faculty of Commerce & Business University of Delhi – 110 007 <a href="mailto:rksingh@commerce.dc.ac.in">rksingh@commerce.dc.ac.in</a> Mobile-9910970870	Subject Expert (University Nominee)	आर के सिंह
3	<b>Dr. G. Sugunavalli, M.Com., M.Phil., MBA., Ph.D.,</b> Associate Professor Department of Commerce (Professional Accounting) PSG College of Arts and Science(Autonomous) Coimbatore <a href="mailto:Sugunavalli_g@psgcas.ac.in">Sugunavalli_g@psgcas.ac.in</a> Mobile-9944665996	Subject Expert (Academic Council Nominee)	
4	<b>Dr.Velankani Joseph M.Com., M.B.A.,</b> Professor & Head, Chairperson Department of Youth Welfare Studies School of Youth Empowerment Madurai Kamaraj University Paalkalai Nagar Madurai – 625 021 <a href="mailto:dravjoseph@mkuniversity.org">dravjoseph@mkuniversity.org</a> .9994562074	Subject Expert (Academic Council Nominee)	
5	<b>Mr. N.G. Shrinivasan, CA, ACA.,</b> 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. <a href="mailto:shrinn55@gmail.com">shrinn55@gmail.com</a> 94452 05174	Subject Expert (Industry & Research Expert)	
6	<b>Mr. N. Praveen Kumar, ACA.,</b> Shrinivasan N G & Co – Audit Manager Hayagrivas Study Circle – Academics and Content Head	Subject Expert (Co-opt Member)	
7	<b>Dr. S. Uma, M.B.A., M.Phil., Ph.D.,</b> Associate Professor Department of Management Studies Sri Manakula Vinayagar Engineering College Puducherry. <a href="mailto:uma.mba@smvec.ac.in">uma.mba@smvec.ac.in</a> 9629502799	Internal Member	
8	<b>Ms. S. Visalakshi, M.B.M.,M.B.A.,</b> Associate Professor Department of Management Studies Sri Manakula Vinayagar Engineering College Puducherry <a href="mailto:visalakshi.mba@smvec.ac.in">visalakshi.mba@smvec.ac.in</a> 9894217475	Internal Member	

2.8.2022



9	<p><b>Ms. S. Sasi</b>  Assistant Professor  Department of Commerce  School of Arts and Science  SMVEC  Puducherry – 605 107  <u>sasi.dcm@smvec.ac.in</u> 9361233681</p>	Internal Member	
10	<p><b>Dr. J. Manimegalai</b>  Assistant Professor  Department of Commerce  School of Arts and Science  SMVEC  Puducherry – 605 107  <u>manimegalai.dcm@smvec.ac.in</u> 9751424375</p>	Internal Member	
11	<p><b>Ms. M. Divya</b>  Assistant Professor  Department of Commerce  School of Arts and Science  SMVEC  Puducherry – 605 107  <u>divya.dcm@smvec.ac.in</u> 770864836</p>	Internal Member	
12	<p><b>Mr. A. Shunmugaraja</b>  Assistant Professor  Department of Commerce  School of Arts and Science  SMVEC  Puducherry – 605 107  <u>shunmugaraja.dcm@smvec.ac.in</u> 8754283650</p>	Internal Member	
13	<p><b>Ms. C. Yuvarani</b>  Assistant Professor  Department of Commerce  School of Arts and Science  SMVEC  Puducherry – 605 107  <u>yuvarani.dcm@smvec.ac.in</u> 74182501285</p>	Internal Member	
14	<p><b>Mr. S. Vasanthan</b>  Assistant Professor  Department of Commerce  School of Arts and Science  SMVEC  Puducherry – 605 107  <u>vasanthan.sas@smvec.ac.in</u>  9500775523</p>	Internal Member	
15	<p><b>Dr.M.A. Ishrath Jahan</b>  Professor &amp; HOD  Department of English  School of Arts and Science, SMVEC, Pondicherry  9443075126</p>	Internal Member	
16	<p><b>Dr.R. Rajenderan</b>  Assistant Professor &amp; HOD  Department of Tamil  School of Arts and Science, SMVEC, Pondicherry  8608003285</p>	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

2.E.17.9

**B.Com. Professional Accounting Curriculum**

For those who are admitted from AY 2022-23

## Annexure I

SEMESTER – I										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
<b>Theory</b>										
1	A20TAT101	Tamil – I	MIL	3	0	0	3	25	75	100
	A20FRT101	French – I								
2	A20BET101	Business English – I	ENG	3	0	0	3	25	75	100
3	A20PAT101	Principles and Practice of Accounting-I	DSC	3	1	0	4	25	75	100
4	A20PAT102	Business Law	DSC	4	0	0	4	25	75	100
5	A20PAT103	Business Studies	DSC	4	0	0	4	25	75	100
6	A20PAD101	Business Mathematics and Logical Reasoning	IDC	3	0	0	3	25	75	100
<b>Skill Enhancement Course</b>										
7	A20PAS101	Communication Skills	SEC	0	0	4	2	100	0	100
<b>Employability Enhancement Course</b>										
8	A20PAC101	Certificate Course – I	EEC	0	0	4	0	100	0	100
<b>Ability Enhancement Compulsory Course</b>										
9	A20AET101	Environmental Studies	AECC	2	0	0	2	100	0	100
							25	450	450	900

SEMESTER – II										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
<b>Theory</b>										
1	A20TAT101	Tamil – II	MIL	3	0	0	3	25	75	100
	A20FRT101	French – II								
2	A20BET202	Business English – II	ENG	3	0	0	3	25	75	100
3	A20PAT204	Principles and Practice of Accounting-II	DSC	3	1	0	4	25	75	100
4	A20PAT205	Business Economics	DSC	4	0	0	4	25	75	100
5	A20PAT206	Cost Accounting	DSC	3	1	0	4	25	75	100
6	A20PAD202	Business Statistics	IDC	3	0	0	3	25	75	100
<b>Skill Enhancement Course</b>										
7	A20PAS202	Statistical Analysis using software	SEC	0	0	4	2	100	0	100
<b>Employability Enhancement Course</b>										
8	A20PAC202	Certificate Course - II	EEC	0	0	4	0	100	0	100
<b>Ability Enhancement Compulsory Course</b>										
9	A20AET202	Public Administration	AECC	2	0	0	2	100	0	100
<b>Extension Activity</b>										
10	A20EAL201	National Service Scheme	EA	0	0	2	1	100	0	100
							26	550	450	1000

\* Language courses are to be chosen from the list given in the Annexure I

2. E. 17. 10. 2

SEMESTER – III										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
<b>Theory</b>										
1	A20PAT307	Accounting	DSC	3	1	0	4	25	75	100
2	A20PAT308	Company and Allied Laws	DSC	4	0	0	4	25	75	100
3	A20PAT309	Direct Tax	DSC	3	1	0	4	25	75	100
4	A20PAD303	Strategic Management	IDC	3	0	0	3	25	75	100
5	A20PAE3XX	DSE-I**	DSE	3	0	0	3	25	75	100
6	A20XXO3XX	Open Elective – I***	OE	2	0	0	2	25	75	100
<b>Skill Enhancement Course</b>										
7	A20PAS303	Entrepreneurship Development	SEC	0	0	4	2	100	0	100
<b>Employability Enhancement Course</b>										
8	A20PAC303	Certificate Course - III	EEC	0	0	4	0	100	0	100
<b>Ability Enhancement Compulsory Course</b>										
9	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
<b>Theory</b>										
1	A20PAT410	Corporate Accounting-I	DSC	3	1	0	4	25	75	100
2	A20PAT412	Financial Economics and Financial Management	DSC	3	1	0	4	25	75	100
3	A20PAT413	Auditing	DSC	3	0	0	4	25	75	100
4	A20PAD405	Enterprise Information System	IDC	2	0	0	3	25	75	100
5	A20PAE4XX	DSE-II**	DSE	3	0	0	3	25	75	100
6	A20XXO4XX	Open Elective – II***	OE	2	0	0	2	25	75	100
<b>Practical</b>										
7	A20PAL401	Internship / In-Plant Training	DSC	0	0	4	2	40	60	100
<b>Skill Enhancement Course</b>										
8	A20PAS404	Banking and Insurance	SEC	0	0	4	2	100	0	100
<b>Employability Enhancement Course</b>										
9	A20PAC404	Certificate Course - IV	EEC	0	0	4	0	100	0	100
							24	455	645	1100

\*\* Discipline Specific Electives are to be selected from the list given in Annexure II

\*\*\* Open electives are to be selected from the list given in Annexure III

2. E. 12. 11

SEMESTER – V										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
<b>Theory</b>										
1	A20PAT514	Corporate Accounting-II	DSC	3	1	0	4	25	75	100
2	A20PAT515	Corporate and Economic Laws	DSC	4	0	0	4	25	75	100
3	A20PAT516	Management Accounting	DSC	3	1	0	4	25	75	100
4	A20PAT517	Strategic cost Management	DSC	3	1	0	4	25	75	100
5	A20PAE5XX	DSE-III**	DSE	3	0	0	3	25	75	100
<b>Practical</b>										
6	A20PAM50X	Online Course	OC	0	0	4	2	Successful Completion		
7	A20PAP502	Industry Analysis Report	DSC	0	0	4	2	40	60	100
8	A20PAP521	Seminar-I	DSC	0	0	2	1	40	60	100
<b>Skill Enhancement Course</b>										
9	A20PAS505	Elementary Financial Modelling	SEC	0	0	4	2	100	0	100
<b>Employability Enhancement Course</b>										
10	A20PAC505	Campus to Corporate	EEC	0	0	4	0	100	0	100
							26	405	495	900
<b>SEMESTER – VI</b>										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
<b>Theory</b>										
1	A20PAT618	Financial Reporting	DSC	3	1	0	4	25	75	100
2	A20PAT619	Strategic Financial Management	DSC	3	1	0	4	25	75	100
3	A20PAT620	Tax Laws and practice	DSC	3	1	0	4	25	75	100
4	A20PAT621	Goods and Service Tax	DSC	3	1	0	4	25	75	100
5	A20PAE6XX	DSE-IV**	DSE	3	0	0	3	25	75	100
<b>Practical</b>										
6	A20CMP603	Company Analysis Report	DSC	0	0	8	4	40	60	100
<b>Skill Enhancement Course</b>										
8	A20PAS606	Interpersonal and team skills	SEC	0	0	4	2	100	0	100
<b>Employability Enhancement Course</b>										
9	A20CMC606	E-Filing of returns	EEC	0	0	4	0	100	0	100
							25	380	420	800

2.E.12.12

### Course Objectives

- To provide students with the knowledge of Accounting Concepts and Principles.
- To help students to acquaint with Concepts of Trial balance and Rectification of Errors
- To impart knowledge of Preparation of Bank reconciliation statement
- To help students gain knowledge of Preparation of Final Accounts of Sole proprietor
- To acquaint students with the conceptual knowledge of Inventories and application of depreciation methods

### Course Outcomes

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

- CO1** – Demonstrate their conceptual understanding in Accounting Concepts and Principles.
- CO2** – Understand the preparation of Trial Balance and Rectification of Errors.
- CO3** – Prepare Bank Reconciliation Statement
- CO4** – Prepare Final Accounts of both Manufacturing and Non-Manufacturing Entities.
- CO5** – Comprehend the Concepts of Inventory Valuation and departmental accounting.

### UNIT I FUNDAMENTALS

(12 Hrs)

Introduction –Meaning and Scope of Accounting, Accounting Concepts, Accounting as a Measureme Discipline – Valuation Principles, Accounting Estimates, Accounting Standards and Introduction to Ind A and Accounting Policies – Introduction and principle of disclosure. Journal entries, ledger, subsidiary book cash book, capital, and revenue expenditure/receipts.

### UNIT II TRIAL BALANCE AND RECTIFICATION OF ERRORS

(12 Hrs)

Trial Balance- Introduction, Meaning, Objectives of preparing a trial balance, Methods of preparing a tri balance, Preparation of Trial balance, Adjusting Entries, Meaning of Rectification of Errors - Types of Errors Methods of Rectification of Errors - Effect of Errors on Final Account-Rectification before and aft preparation of final Accounts - Suspense Account (Including problems).

### UNIT III BANK RECONCILIATION STATEMENT

(12 Hrs)

Introduction-Bank Passbook-Bank Reconciliation Statement-Importance of Bank Reconciliation Statemer Procedure for Reconciling the Cash Book Balance with the Passbook Balance-Methods of Bar Reconciliation

### UNIT IV FINAL ACCOUNTS OF SOLE PROPREITORS

(12 Hrs)

Final Accounts: Introduction, Adjustments before preparing final accounts, Depreciation, Bad Debts ar accounting treatment of bad debts, Provision for doubtful debts, Reserves for Discount on Debtors, Reser for Discount on Creditors, Closing Stock, Trading Account, Profit and Loss Account, Balance Sheet, Fin Accounts for non-corporate (Manufacturing Trading, P&L, B/S),Limitations of Financial Statements

### UNIT V INVENTORIES AND DEPRECIATION

(12 Hrs)

Basis of inventory valuation and record keeping, various methods of inventory calculation- LIFO, FIFO Specific Identification, Simple Average Price, Weighted Average method, Adjusted selling price metho perpetual and periodic inventory method. Meaning of PPE, Factors in measurement of Depreciatio Methods: straight line method, WDV, sum of digit method, Depletion, production unit method and machir hour method. Computation and accounting treatment of depreciation, Change in depreciation method Revision of the Estimated Useful Life of Property, Plant and Equipment ,Revaluation of Property, Plant ar Equipment.

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**Text Books**

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](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](https://www.icai.org/post.html?post_id=17882)

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# **SRI MANAKULA VINAYAGAR ENGINEERING COLLEGE**

(An Autonomous Institution)

(Approved by AICTE, New Delhi and Affiliated to Pondicherry University)  
(Accredited by NBA-AICTE, New Delhi and Accredited by NAAC with "A" Grade)  
Madagadipet, Puducherry



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## **SCHOOL OF ARTS AND SCIENCE**

### **B.COM PROFESSIONAL ACCOUNTING**

### **ACADEMIC REGULATIONS 2020 (R-2020) CURRICULUM AND SYLLABI**

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## 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

### 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

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B.Com. Professional Accounting

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**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)	85
4	Discipline Specific Elective Courses (DSE)	14
5	Inter-Disciplinary courses (IDC)	13
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
<b>Total</b>		<b>149</b>

**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)	11	11	11	18	19	15	85
4	Discipline Specific Elective Courses (DSE)	-	-	3	3	4	4	14
5	Inter-Disciplinary Courses (IDC)	4	3	4	2	-	-	13
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
<b>Total</b>		<b>25</b>	<b>25</b>	<b>24</b>	<b>27</b>	<b>25</b>	<b>23</b>	<b>149</b>

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

**B.Com. Professional Accounting Curriculum**

For those who are admitted from AY 2022-23

SEMESTER – I										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
<b>Theory</b>										
1	A20TAT101	Tamil – I	MIL	3	0	0	3	25	75	100
	A20FRT101	French – I								
2	A20BET101	Business English – I	ENG	3	0	0	3	25	75	100
3	A20PAT101	Principles and Practice of Accounting-I	DSC	3	1	0	4	25	75	100
4	A20PAT102	Business Law	DSC	4	0	0	4	25	75	100
5	A20PAT103	Business Studies	DSC	4	0	0	4	25	75	100
6	A20PAD101	Business Mathematics and Logical Reasoning	IDC	3	0	0	3	25	75	100
<b>Skill Enhancement Course</b>										
7	A20PAS101	Communication Skills	SEC	0	0	4	2	100	0	100
<b>Employability Enhancement Course</b>										
8	A20PAC101	Certificate Course - I	EEC	0	0	4	0	100	0	100
<b>Ability Enhancement Compulsory Course</b>										
9	A20AET101	Environmental Studies	AECC	2	0	0	2	100	0	100
							25	450	450	900

SEMESTER – II										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
<b>Theory</b>										
1	A20TAT101	Tamil – II	MIL	3	0	0	3	25	75	100
	A20FRT101	French – II								
2	A20BET202	Business English – II	ENG	3	0	0	3	25	75	100
3	A20PAT204	Principles and Practice of Accounting-II	DSC	3	1	0	4	25	75	100
4	A20PAT205	Business Economics	DSC	4	0	0	4	25	75	100
5	A20PAT206	Cost Accounting	DSC	3	1	0	4	25	75	100
6	A20PAD202	Business Statistics	IDC	3	0	0	3	25	75	100
<b>Skill Enhancement Course</b>										
7	A20PAS202	Statistical Analysis using software	SEC	0	0	4	2	100	0	100
<b>Employability Enhancement Course</b>										
8	A20PAC202	Certificate Course - II	EEC	0	0	4	0	100	0	100
<b>Ability Enhancement Compulsory Course</b>										
9	A20AET202	Public Administration	AECC	2	0	0	2	100	0	100
<b>Extension Activity</b>										
10	A20EAL201	National Service Scheme	EA	0	0	2	1	100	0	100
							26	550	450	1000

\* Language courses are to be chosen from the list given in the Annexure I

SEMESTER – III										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
<b>Theory</b>										
1	A20PAT307	Accounting	DSC	3	1	0	4	25	75	100
2	A20PAT308	Company and Allied Laws	DSC	4	0	0	4	25	75	100
3	A20PAT309	Direct Tax	DSC	3	1	0	4	25	75	100
4	A20PAD303	Strategic Management	IDC	3	0	0	3	25	75	100
5	A20PAE3XX	DSE-I**	DSE	3	0	0	3	25	75	100
6	A20XXO3XX	Open Elective – I***	OE	2	0	0	2	25	75	100
<b>Skill Enhancement Course</b>										
7	A20PAS303	Entrepreneurship Development	SEC	0	0	4	2	100	0	100
<b>Employability Enhancement Course</b>										
8	A20PAC303	Certificate Course - III	EEC	0	0	4	0	100	0	100
<b>Ability Enhancement Compulsory Course</b>										
9	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
<b>Theory</b>										
1	A20PAT410	Corporate Accounting-I	DSC	3	1	0	4	25	75	100
2	A20PAT412	Financial Economics and Financial Management	DSC	3	1	0	4	25	75	100
3	A20PAT413	Auditing	DSC	3	0	0	4	25	75	100
4	A20PAD405	Enterprise Information System	IDC	2	0	0	3	25	75	100
5	A20PAE4XX	DSE-II**	DSE	3	0	0	3	25	75	100
6	A20XXO4XX	Open Elective – II***	OE	2	0	0	2	25	75	100
<b>Practical</b>										
7	A20PAL401	Internship / In-Plant Training	DSC	0	0	4	2	40	60	100
<b>Skill Enhancement Course</b>										
8	A20PAS404	Banking and Insurance	SEC	0	0	4	2	100	0	100
<b>Employability Enhancement Course</b>										
9	A20PAC404	Certificate Course - IV	EEC	0	0	4	0	100	0	100
							24	455	645	1100

\*\* Discipline Specific Electives are to be selected from the list given in Annexure II

\*\*\* Open electives are to be selected from the list given in Annexure III

SEMESTER – V										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
<b>Theory</b>										
1	A20PAT514	Corporate Accounting-II	DSC	3	1	0	4	25	75	100
2	A20PAT515	Corporate and Economic Laws	DSC	4	0	0	4	25	75	100
3	A20PAT516	Management Accounting	DSC	3	1	0	4	25	75	100
4	A20PAT517	Strategic cost Management	DSC	3	1	0	4	25	75	100
5	A20PAE5XX	DSE-III**	DSE	3	0	0	3	25	75	100
<b>Practical</b>										
6	A20PAM50X	Online Course	OC	0	0	4	2	Successful Completion		
7	A20PAP502	Industry Analysis Report	DSC	0	0	4	2	40	60	100
8	A20PAP521	Seminar-I	DSC	0	0	2	1	40	60	100
<b>Skill Enhancement Course</b>										
9	A20PAS505	Elementary Financial Modelling	SEC	0	0	4	2	100	0	100
<b>Employability Enhancement Course</b>										
10	A20PAC505	Campus to Corporate	EEC	0	0	4	0	100	0	100
							26	405	495	900
<b>SEMESTER – VI</b>										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
<b>Theory</b>										
1	A20PAT618	Financial Reporting	DSC	3	1	0	4	25	75	100
2	A20PAT619	Strategic Financial Management	DSC	3	1	0	4	25	75	100
3	A20PAT620	Tax Laws and practice	DSC	3	1	0	4	25	75	100
4	A20PAT621	Goods and Service Tax	DSC	3	1	0	4	25	75	100
5	A20PAE6XX	DSE-IV**	DSE	3	0	0	3	25	75	100
<b>Practical</b>										
6	A20CMP603	Company Analysis Report	DSC	0	0	8	4	40	60	100
<b>Skill Enhancement Course</b>										
8	A20PAS606	Interpersonal and team skills	SEC	0	0	4	2	100	0	100
<b>Employability Enhancement Course</b>										
9	A20CMC606	E-Filing of returns	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)**

<b>Language I - Offered in First Semester</b>		
Sl. No.	Course Code	Course Title
1	A20FRT101	French – I
2	A20HNT101	Hindi – I
3	A20TAT101	Tamil – I
<b>Language II – Offered in Second Semester</b>		
Sl. No.	Course Code	Course Title
4	A20FRT202	French – II
5	A20HNT202	Hindi – II
6	A20TAT202	Tamil – II

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A20TAT101

TAMIL – I  
(Common to all UG programs)L T P C Hrs  
3 0 0 3 45

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- 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 சுவைவற்றை இப்பாடத்திட்டம் அமைக்கப்பட்டுள்ளது.
- மொழியின் கட்டமைப்பை புரிந்து கொள்வதாகவும் பாடத்திட்டம் வடிவமைக்கப்பட்டுள்ளது.
- வாழ்வியல் சிந்தனைகள், ஒழுக்கவியல் கோட்பாடுகள், சமத்துவம், சூழலியல் எனப் பல சுவைகளை 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. அய்யல் ரகுமான் | - | அவதாரம்                          |
| 4. மீரா           | - | கனவுகள் + கற்பனைகள் = காசீதங்கள் |
| 5. து.நரசிம்மன்   | - | மன்னித்துவிடு மகனே               |

அலகு-2

(9 Hrs)

இக்காலக் கவிதைகள்-2

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

அலகு-3

(9 Hrs)

சிறுநிலக்கியங்கள்

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

காப்பியங்கள்

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

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## 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 - சவஜாவின் கோபம்.
3. இரா. பச்சியம்பன் - மாடல்ல மன்றையவை.

## அலகு 5

(9 Hrs)

மொழிப்பயிற்சி

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

உரைநடை நூல்கள்

1. சக்திவேல், சு., தமிழ் மொழி வரலாறு, மாணிக்கவாசகர் பதிப்பகம், சிதம்பரம், 1988.
2. சிறிபி பாலசுப்ரமணியம் மற்றும் நீபைத்மநாபன், புதிய தமிழ் இலக்கிய வரலாறு, தொகுதி-1, 2, 3, சாகித்திய அகடமி, புதுடெல்லி, 2013.
3. பாரதியார், பாரதியார் கவிதைகள், குமரன் பதிப்பகம், சென்னை, 2011.

பார்வை நூல்கள்

1. கைலாசபதி.க.தமிழ் நாவல் இலக்கியம், குமரன் பதிப்பகம், வயபுலனி, 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, 199

இணையத்தளங்கள் :

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

<b>A20FRT101</b>	<b>FRENCH – I</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>	<b>Hrs</b>
	<b>(Common to all UG programs from 2021-22)</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>45</b>

**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

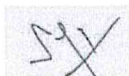
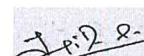
**Text Book**Prescribed Textbook : *FESTIVAL 1 - Méthode de Français*

Authors : Sylvie POISSON-QUINTON

Michèle MAHEO-LE COADIC

Anne VERGNE-SIRIEYS

Edition : CLE International, Nouvelle Édition révisée : 2009

**Reference Book** : Festival 1





**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, 201

**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.htm](https://www.tutorialspoint.com/organizational_behavior/group_decision_making.htm)

<b>A20PAT101</b>	<b>PRINCIPLES AND PRACTICE OF ACCOUNTING I</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>	<b>Hrs</b>
		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>	<b>60</b>

**Course Objectives**

- To provide students with the knowledge of Accounting Concepts and Principles.
- To help students to acquaint with Concepts of Trial balance and Rectification of Errors
- To impart knowledge of Preparation of Bank reconciliation statement
- To help students gain knowledge of Preparation of Final Accounts of Sole proprietor
- To acquaint students with the conceptual knowledge of Inventories and application of depreciation methods

**Course Outcomes**

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

- CO1** – Demonstrate their conceptual understanding in Accounting Concepts and Principles.  
**CO2** – Understand the preparation of Trial Balance and Rectification of Errors.  
**CO3** – Prepare Bank Reconciliation Statement  
**CO4** – Prepare Final Accounts of both Manufacturing and Non-Manufacturing Entities.  
**CO5** – Comprehend the Concepts of Inventory Valuation and departmental accounting.

**UNIT I FUNDAMENTALS****(12 Hrs)**

Introduction –Meaning and Scope of Accounting, Accounting Concepts, Accounting as a Measurement Discipline – Valuation Principles, Accounting Estimates, Accounting Standards and Introduction to Ind AS and Accounting Policies – Introduction and principle of disclosure. Journal entries, ledger, subsidiary books, cash book, capital, and revenue expenditure/receipts.

**UNIT II TRIAL BALANCE AND RECTIFICATION OF ERRORS****(12 Hrs)**

Trial Balance- Introduction, Meaning, Objectives of preparing a trial balance, Methods of preparing a trial balance, Preparation of Trial balance, Adjusting Entries, Meaning of Rectification of Errors - Types of Errors - Methods of Rectification of Errors - Effect of Errors on Final Account-Rectification before and after preparation of final Accounts - Suspense Account (Including problems).

**UNIT III BANK RECONCILIATION STATEMENT****(12 Hrs)**

Introduction-Bank Passbook-Bank Reconciliation Statement-Importance of Bank Reconciliation Statement-Procedure for Reconciling the Cash Book Balance with the Passbook Balance-Methods of Bank Reconciliation

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

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, Final Accounts for non-corporate (Manufacturing Trading, P&L, B/S), Limitations of Financial Statements

**UNIT V INVENTORIES AND DEPRECIATION****(12 Hrs)**

Basis of inventory valuation and record keeping, various methods of inventory calculation- LIFO, FIFO, Specific Identification, Simple Average Price, Weighted Average method, Adjusted selling price method, perpetual and periodic inventory method. Meaning of PPE, Factors in measurement of Depreciation, Methods: straight line method, WDV, sum of digit method, Depletion, production unit method and machine hour method. Computation and accounting treatment of depreciation, Change in depreciation methods, Revision of the Estimated Useful Life of Property, Plant and Equipment, Revaluation of Property, Plant and Equipment.

**Text Books**

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](https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-2_Jan22.pdf)
3. <https://lecturenotes.in/download/material/18026-financial-accounting>
4. [https://www.icaai.org/post.html?post\\_id=17882](https://www.icaai.org/post.html?post_id=17882)

A20PAT102

BUSINESS LAW

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 orient students about the basics of The Companies Act 2013-
- To help students to acquaint with an understanding on Negotiable Instruments

**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 – Explain the basic provisions with respect to The Companies Act 2013.

CO5 – Show an understanding on Negotiable Instruments and their legal operations 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.

**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 THE COMPANIES ACT 2013****(12 Hrs)**

Essential Features of a Company, Corporate Veil Theory, Classes of Companies, Types of Share Capital, Incorporation of a Company, Memorandum of Association, Articles of Association, Doctrine of Indoor Management

**UNIT V 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

**Text Books**

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.icai.org/post.html?post\\_id=17791](https://www.icai.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>

A20PAT103

BUSINESS STUDIES

L	T	P	C	Hrs
4	0	0	4	60

**Course Objectives**

- To develop an understanding of common business and commercial concepts.
- To understand the classification of business Environment and apply the concepts in business.
- To keep abreast with developments in the business and commercial world.
- To understand the importance of Indian regulatory bodies and developing banks
- To familiarize with important business terminologies.

**Course Outcomes**

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

- CO1** – Understand the basics of business and commerce  
**CO2** – Familiarize with the elements of macro and microenvironments  
**CO3** – Get an overview about Indian and global companies  
**CO4** – Know the various government initiatives for smooth running of business  
**CO5** – Understand important business Terminologies.

**UNIT I BUSINESS AND COMMERCIAL KNOWLEDGE – AN INTRODUCTION (12 HRS)**

Nature of Business, Profession and Employment. Objectives of Business. Economic and Non-Economic Activities, Forms of Business Organizations.

**UNIT II BUSINESS ENVIRONMENT****(12 HRS)**

Micro and Macro Environment, Elements of Microenvironment – Consumers/Customers, Competitors, Organization, Market, suppliers, Intermediaries, Elements of Macro Environment – Demographic, Economic, Political-legal, Socio-cultural, Technological, Global Environment.

**UNIT III BUSINESS ORGANIZATIONS****(12 HRS)**

Introduction , Important concepts of business world , Overview of selected Indian , Overview of Selected Global Companies

**UNIT IV ORGANIZATIONS FACILITATING BUSINES****(12 HRS)**

Indian Regulatory Bodies – RBI, SEBI, CCI, IRDAI - Indian Development Banks – NABARD.

**UNIT V COMMON BUSINESS TERMINOLOGIES****(12 HRS)**

Common Business Terminologies used in various fields: Finance and Stock & Commodity Markets Terminology , Marketing Terminology, Banking Terminology, Other Business Terminology.

**Note:** Students are expected to read at least one financial newspaper and one business magazine on a regular basis. They may also watch a business channel to remain updated about the developments related to commercial world.

**Text Books**

1. Ian Wirthington & The Business Environment; Pearson Education Ltd., England. Chris Britton.

2. Poonam Gandhi Business Studies; Dhanpat Rai & Company Private Limited, Delhi

**Reference Books**

1. Business Environment Text and cases by Francis Cherunilam Himalaya Publishing House
2. NCERT Business Studies Textbook for Class 10+2

**Web References**

1. <https://www.icsi.edu/media/webmodules/BUSINESS%20ENVIRONMENT%20AND%20LAW.pdf>
2. [https://www.icai.org/post.html?post\\_id=17842](https://www.icai.org/post.html?post_id=17842)



A20PAD101	BUSINESS MATHEMATICS AND LOGICAL REASONING	L	T	P	C	Hrs
		3	0	0	3	45

**Course Objectives**

- To be conversant with the ratios and proportions
- To make them familiar with mathematical concepts related to finance
- To be familiar with Permutations, Combinations, and Sequences
- To be aware of Concepts relating to Sets and functions and develop Logical Reasoning Skills
- To help students to acquaint with applications of differential and Integral calculus

**Course Outcomes**

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

**CO1** – Demonstrate mastery of mathematical concepts relating to ratios, proportions, indices, logarithms and equations

**CO2** – Analyse the applications of Mathematical Concepts in business and Finance

**CO3** – Apply the principles of permutations, combinations, sequences and series in various business applications

**CO4** – Demonstrate an understanding of Concepts of Sets , Functions and develop Logical Reasoning Skills in Simple Problem Solving.

**CO5** – Know how to compute derivative of a function and familiarize with basics of Integral Calculus.

**UNIT I RATIO-PROPORTION, INDICES, LOGARITHMS AND EQUATIONS (9 Hrs)**

Ratios – Proportions – Properties of Proportion. Exponent (Index) of the Power – Laws of Indices. Logarithm – Laws of Logarithms, Systems of Logarithms, Characteristic and Mantissa. Equations – Basic Definitions – Quadratic Equation – Solving a Quadratic Equation – Quadratic and Cubic Equation in one Variable – Nature of the Discriminant – Application of Nature of the Discriminant – Properties of Roots of a Quadratic Equation. Simultaneous Equations – Solutions, Inequalities.

**UNIT II MATHEMATICS FOR FINANCE (9 Hrs)**

Simple and compound interest, Effective Rate of Interest, Depreciation , Annuities, types of annuities, Present values , Future Values and Perpetuity, Sinking Fund , Valuation of Bonds , Calculation of EMI , Calculation of Returns.

**UNIT III PERMUTATION, COMBINATION, SEQUENCES & SERIES (9 Hrs)**

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 , Combinations With restrictions. Progression - Sequences and Series – Arithmetic Progression – Geometric Progression , Relationship between AM and GM and Sum of n terms of Special Series.

**UNIT IV SETS , RELATIONS ,FUNCTIONS AND LOGICAL REASONING (9 Hrs)**

(A) Sets, Venn Diagram , Product Sets, Relations, Functions , Domain and Range , Types of Functions

(B) Number Series, Coding and Decoding and Odd Man Out , Direction Tests , Seating Arrangements and Blood Relations

**UNIT V DIFFERENTIAL AND INTEGRAL CALCULUS (9 Hrs)**

Introduction to functions and limit (concept only), Differentiation. Derivatives of  $x^n$ ,  $e^x$ ,  $a^x$ ,  $\log(x)$ . Laws of derivatives for sum, product and quotient. Applications of derivatives. Maxima and Minima (statement of sufficient conditions in terms of first and second order derivatives). Simple applications in Economics and Commerce. Integration Calculus-Basic Formulas-Integration By Parts-Definite Integrals

**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.

**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](https://www.icai.org/post.html?post_id=17790)

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**A20PAS101****COMMUNICATION SKILLS**

(Common to B.A., B.Sc., B.Com., B.B.A. &amp; 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
- 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>

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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.

20TAT202

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 வழியாகக் கற்றுவதற்கு இப்பாடத்திட்டம் அமைக்கப்பட்டுள்ளது.
- மொழியின் கட்டமைப்பை புரிந்து கொள்வதாகவும் பாடத்திட்டம் வடிவமைக்கப்பட்டுள்ளது.
- வாழ்வியல் சிந்தனைகள், ஒழுக்கவியல் கோட்பாடுகள், சமத்துவம், சூழ்வியல் எனப் பல சுவறுகளை 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)

1. எட்டுத்தொகை: 1. குறுந்தொகை (படல்-130) 2. நற்றிணை (பாடல்-27) 3. அகநானூறு (பாடல்-86).
2. பத்துப்பாட்டு: சிறுபாணாற்றுப்படை (அடிகள்-126-143).
3. பதினெண் கீழ்க்கணக்கு: திருக்குறள்- வெகுளாமை (அதிகாரம்-31), காதல் சிறப்புரைத்தல் (அதிகாரம்-113).

அலகு-2

(9 Hrs)

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

அலகு-3

(9 Hrs)

சைவம்- பன்னிரு திருமுறைகள்

- |                     |   |   |
|---------------------|---|---|
| 1. திருஞானசம்பந்தர் | - | வேயுறு தோளியங்கள் (இரண்டாம் திருமுறை).  |
| 2. திருநாவுக்கரசர்  | - | மனமெனும் தோணி (நான்காம் திருமுறை).      |
| 3. சுந்தரர்         | - | ஏழிசையாய் இசைப்பயனாய் (எழாம் திருமுறை). |
| 4. மாணிக்கவாசகர்    | - | ஆதியும் அந்தமும் இல்லா (திருவெம்பாவை).  |
| 5. திருமுறை         | - | அன்பு சிவம் இரண்டு (திருமந்திரம்).      |

வைணவம் - நாலாயிரத் திவ்வியப் பிரபந்தம்

- |                          |   |                                |
|--------------------------|---|--------------------------------|
| 1. பேயாழ்வார்            | - | திருக்கண்டேன் பொன்மேனி....     |
| 2. வையாழ்வார்            | - | கருங்கண் தோகை மயிற் பீலி....   |
| 3. தொண்டரடிப்பொடிஆழ்வார் | - | பச்சைமாமலை போல்....            |
| 4. ஆண்டார்               | - | கருப்பூரம் நாறுமோ? கமலம்பூ.... |
| 5. திருமங்கையாழ்வார்     | - | வாடினேன் வாடி வருந்தினேன்....  |

இல்லாமியம்

சீறாப்பராணம்- பாடல் நின்ற மிணை மானுக்கும்... 5 பாடல்கள் (பாடல் எண்கள் 61-65).

கிருத்துவம்

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

அலகு - 4

(9 Hrs)

தமிழ் இலக்கிய வரலாறு

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

அலகு-5

(9 Hrs)

சிறுகதைகள்

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

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.வி.எச். பதிப்பகம், சென்னை, 2011.
5. பசுபதி, மா. வே., செம்மொழித் தமிழ் இலக்கண இலக்கியங்கள், தமிழ்ப் பல்கலைக்கழகம், 2010 .

இணையத்தளங்கள் :

1. <http://www.tamilkodal.com>
2. <http://www.languageelab.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

Auteurs : 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	L	T	P	C	Hrs
		3	0	0	3	45

**Course Objectives**

- To understand the concept, process, and importance of communication.
- To make them familiar with Sentence Structure , types , Direct and Indirect Speech
- To help students to Improve their Skills in Note Making
- To enhance the Writing Skills of Students
- To help students to acquaint with the application of communication skills in the business world

**Course Outcomes**

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

**CO1** – Gather the basics and importance of communication

**CO2** – Acquire and develop good communication skills requisite for business correspondence and reporting

**CO3** – Enhance Note making Skills

**CO4** – Can inculcate all the methods of writing

**CO5** – Draft effective business writing with brevity and lucidity

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

Types-Directions-Network-Process-Problems-Barriers-Types of Communication-Interpersonal Skills, Listening Skills, Emotional Intelligence

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

Sentence: Definition – Classification of sentence based on connotation – Sentence Structure – Types of sentences – Direct-Indirect Speech – Active Passive Voice – Vocabulary Root Words, Synonyms, Antonyms, Prefixes, Suffixes), Phrasal verbs, Collocations and Idioms.

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

Comprehension Passages – Note Making – Introduction , Steps to Comprehend , Helpful Hints

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

Introduction to Basic Writing – Précis Writing – Article Writing – Report Writing – Resume Writing

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

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

**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://thebusinesscommunication.com/what-is-face-to-face-conversation/>
2. [https://www.tutorialspoint.com/organizational\\_behavior/group\\_decision\\_making.htm](https://www.tutorialspoint.com/organizational_behavior/group_decision_making.htm)
3. [https://www.icai.org/post.html?post\\_id=17819](https://www.icai.org/post.html?post_id=17819)

A20PAT204	PRINCIPLES and PRACTICE OF ACCOUNTING II	L	T	P	C	Hrs
		3	1	0	4	60

**Course Objectives**

- To gain knowledge about the accounting for non-profit entities
- 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 Special Transactions
- To help students gain knowledge of Concepts relating to Company Accounts

**Course Outcomes**

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

- CO1** – Prepare financial statements of Non-Profit Organizations  
**CO2** – Prepare financial accounts for firms and in different situations of admission of new partners  
**CO3** – Handle partnership accounts in situations of retirement and death of partners  
**CO4** – Comprehend the Concepts relating to Special Transactions.  
**CO5** – Understand entries Relating Issue and Forfeiture of Shares, Issue of Debentures.

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

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 II PARTNERSHIP ACCOUNTING: ADMISSION OF PARTNERS****(12 Hrs)**

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 III RETIREMENT AND DEATH OF PARTNERS****(12 Hrs)**

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.

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

Bills of exchange and promissory notes - Meaning of Bills of Exchange and Promissory Notes and their Accounting Treatment; Accommodation bills. Sale of goods on approval or return basis Meaning of goods sent on approval or return basis and 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. Average due Date Meaning, Calculation of average due date in various situations. Account Current Meaning of Account

Current, Methods of preparing Account Current

### UNIT V INTRODUCTION TO COMPANY ACCOUNTS

(12 Hrs)

Definition of shares and debentures - Issue of shares and debentures, forfeiture of shares, re-issue of forfeited shares - Statement of Profit and Loss and Balance Sheet as per Schedule III to the Companies Act, 2013.

#### Text Books

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](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](https://www.icai.org/post.html?post_id=17882)

A20PAT205

**BUSINESS ECONOMICS**

L	T	P	C	Hrs
4	0	0	4	60

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

**Course Objectives**

- To gain basic knowledge in Economics.
- To understand the Concepts relating to law of demand and supply.
- To familiarize with concepts relating to Theory of production and cost.
- To Comprehend price determination in various types of Markets
- To make students familiarize about Business Cycles.

**Course Outcomes**

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

- CO1** – Understand the meaning and scope of business economics  
**CO2** – Familiarize with the meaning and determinants of demand and supply  
**CO3** – Understand the concepts relating to law of production, Concepts of costs  
**CO4** – Know the various forms of Markets and Price determination in various markets  
**CO5** – Appreciate the various Phases of business cycles and its role in business decisions

**UNIT I INTRODUCTION TO BUSINESS ECONOMICS (12 Hrs)**

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

**UNIT II THEORY OF DEMAND AND SUPPLY (12 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 (12 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 PRICE DETERMINATION IN DIFFERENT MARKETS (12 Hrs)**

Various forms of markets, Price determination in these markets, Price-output determination for different forms of markets. Business Cycles : Meaning, Phases, Features, Causes.

**UNIT V BUSINESS CYCLES (12 Hrs)**

Meaning, Different phases of Business Cycles, features of Business Cycle, General Causes, relevance in business decision making

**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. S. K. Agarwala Economic System and Micro Economic Theory; Galgotia Publishing Company, 6A/4, WEA, Karol Bagh, New Delhi.
4. D.D. Chaturvedi Macro Economic - Analysis and Policy; Galgotia Publishing Company, 6A/4, WEA, Karol Bagh, New Delhi.

### Reference Books

1. Business Economics by S.K.Agarwal
2. C. L. Day Outline of Monetary Economics
3. N. Agarwal Indian Economy
4. C. Dhingra & Economic Development & Planning in India. V. K. Garg
5. K.R. Choudhary Basic Principles of Modern Microeconomics; Book Land Economic Series.

### 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.icaai.org/post.html?post\\_id=17759](https://www.icaai.org/post.html?post_id=17759)

A20PAT206	COST ACCOUNTING	L	T	P	C	Hrs
		3	1	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 Cost Accounting Techniques

**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 different Cost Accounting Techniques.

**UNIT I INTRODUCTION TO 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 - Cost Reduction and Cost Control, Cost behavior pattern, Separating the components of fixed, variable, semi variable, and step costs, Methods of Costing, Techniques of Costing, Cost Accounting with use of Information Technology.

**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(under Non Integral Accounts)

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

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

**UNIT V COST CONTROL AND ANALYSIS (12Hrs)**

Marginal Costing - Standard Costing & Variance Analysis - Budget and Budgetary Control

**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.

**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 Nagar, Noida – 201 301.

**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.icaai.org/post.html?post\\_id=17759](https://www.icaai.org/post.html?post_id=17759)

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**A20PAD202****BUSINESS STATISTICS**

L	T	P	C	Hrs
3	0	0	3	45

**Course Objectives:**

- 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
- To be aware of Concepts relating Discrete and Continuous Distributions
- To be familiar with the relevance and need of the index number in measuring economic changes.

**Course Outcomes:**

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

**CO1** – Explain the concept of statistics and methods of data collection and Solve problems related to central tendency and measures of dispersion

**CO2** – Demonstrate the Application of correlation and regression analysis

**CO3** – Apply the Concepts of Probability in Accounting and Finance

**CO4** – Understand the Techniques of developing Discrete and Continuous Distributions and its Applications .

**CO5** – Apply the index number techniques in business

**UNIT I INTRODUCTION, MEASURES OF CENTRAL TENDENCY AND DISPERSION (9 Hrs)**

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 II CORRELATION AND REGRESSION ANALYSIS****(9 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 III PROBABILITY****(9 Hrs)**

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

**UNIT IV THEORITICAL DISTRIBUTION****(9 Hrs)**

Theoretical Distributions: Binomial Distribution, Poisson distribution – Basic application and Normal Distribution – Basic applications

**UNIT V INDEX NUMBERS****(9 Hrs)**

Index number – problems in the construction of index numbers – methods of constructing index numbers – simple and weighted index numbers – Laspeyre's , Paasche's , Bowley's and Fisher's Index Number – Tests of an Ideal Index Number – Cost of Living Index: Family Budget method and

Aggregate Expenditure methods - Uses of index numbers.

### Text Books

1. S.C. Gupta, "Fundamentals of Statistics", Himalaya Publishing House, 7th Edition, 2018.
2. S.P. Gupta, "Business Statistics", Sultan Chand & Sons, 11th Edition, 2019.
3. R.S.N. Pillai & Bhagawathi, "Statistics – Theory & Practice", S. Chand Publishing, 8th Edition, 2018.

### Reference Books

1. Richard Levin, David S. Rubin, "Statistics for Management", Pearson Education, 8th Edition, 2017.
2. Gupta. S. P., "Statistical Methods", Sultan Chand & Sons, 46th Edition, 2021.
3. Srivatsava. T.N. and Shailaja Rego, "Statistics for Management", Tata Mc Graw Hill, 3rd Edition, 2008.
4. Gupta. S. P., Gupta. P.K and Manmohan, "Business Statistics and Operations Research", Sultan Chand & Sons, 5th Edition, 2011.
5. Hooda, R. P., "Statistics for Business and Economics", Vikas Publishing House, 5th Edition, 2013

### Web References

1. [https://www.icai.org/post.html?post\\_id=17790](https://www.icai.org/post.html?post_id=17790)
2. [https://icmai.in/upload/Students/Syllabus-2012/Study\\_Material\\_New/Foundation-Paper4-Revised.pdf](https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Foundation-Paper4-Revised.pdf)
3. <https://statlearning.class.stanford.edu>
4. [www.mit.edu](http://www.mit.edu)
5. <https://www.tutorialspoint.com/statistics/index.ht>

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A20PAS202	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>

<b>A20AET202</b>	<b>PUBLIC ADMINISTRATION</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>	<b>Hrs</b>
	(Common to B.A., B.Sc., B.Com., B.B.A. and B.C.A.)	2	0	0	2	30

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 Puduchery 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

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**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/>
5. <https://www.india.gov.in/my-government/whos-who/lt-governors-administrators>

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A20EAL201	NATIONAL SERVICE SCHEME (Common to B.A., B.Sc., B.Com., B.B.A. & B.C.A.)	L	T	P	C	Hrs
		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. Sandhan, "Life Skills Education: Training Module", Society for education and development, 1st Edition, 2005.
8. Radakrishnan Nair and Sunitha Rajan, "Life Skill Education: Evidences form the field", RGNIYD publication, 1st Edition, 2012.
9. National Service Scheme Manual (Revised), Government of India, Ministry of Youth Affairs and Sports, 2018.
10. 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>

UNIT: NATIONAL INDEPENDENCE AND COMMUNAL HARMONY

The text of this document is a study of the National Independence and Communal Harmony. It discusses the historical context and the impact of these events on the nation.

References: 1. The National Independence and Communal Harmony. 2. The National Independence and Communal Harmony. 3. The National Independence and Communal Harmony.

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