



श्रीचन्द्रशेखरेन्द्रसरस्वतीविश्वमहाविद्यालयः  
**SRI CHANDRASEKHARENDRASARASWATHI  
VISWA MAHAVIDYALAYA**

Deemed to be University u/s 3 of UGC Act 1956 | Accredited with "A" grade by NAAC  
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[www.kanchiuniv.ac.in](http://www.kanchiuniv.ac.in)



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## DEPARTMENT OF COMMERCE

ACADEMIC CURRICULUM

UNDERGRADUATE DEGREE PROGRAM

B.COM

NEP 2022 REGULATION FOUR YEARS PROGRAM

FLEXIBLE CHOICE BASED CREDIT SYSTEM

ACADEMIC YEAR 2023–2024

(EFFECT FROM THE ACADEMIC YEAR 23-24)

## **B. Com [Honors] Under Graduate Program**

### **REGULAR MODE**

#### **Semester Pattern**

### **REGULATIONS – 2023-2024**

#### **DEPARTMENT VISION AND MISSION**

##### **Vision**

To churn the innate talents of the students and develop professionals with versatile skills and ethical values to create a vibrant economy.

##### **Mission**

- To identify the students' potential by fostering an atmosphere of trust and collaboration.
- To provide an enabling atmosphere for the students to think global and act local by engaging them in practical projects periodically.
- To spur the creativity in students by developing skills and capabilities among students to make them employable in the job market.

#### **DEPARTMENT OBJECTIVES**

##### **Objectives**

- To inculcate ethical values & commitment to the society among the students.
- To instill the courage and confidence among the students to handle the challenges of life.
- To strengthen the accounting skills of the students.
- To design a curriculum that provides a sound foundation to students who plan to pursue professional programs like CA, ICMA, ACS, M. Com and MBA.
- To foster Global Competencies among Students by introducing flipped classroom model and facilitating interactive instructional design based on updated bloom's taxonomy.

- To strengthen the teaching in classrooms and encourage the integration of community resources beyond the walls of the classroom by engaging the students in social/community projects.
- To guide the students in choosing the right career path through a continuous mentoring process and arranging Guest Lectures by Professionals in practice.

### **Commencement of the Regulation**

Regulation will be enforced from the Academic year 2023 – 2024 onwards. It is applicable to the candidates admitted to B. Com [Honors] Program at SCSVMV from Academic year 2023 – 2024 onwards. This regulation is as per the NEP December 2022 and based on the Flexible Choice Based Credit System (FCBCS).

### **Program Details**

Program Offered by the Department of Commerce

B. Com [Honors]

### **Aim and Outcome of the Program**

#### **Aim of the B. Com Program**

This program aims to bring about change and progress through education in basic skill in commerce. The various core courses will help the candidates of the B. Com Program to gain conceptual accounting knowledge for maintaining proper accounts and entrepreneurial skill to being start up. B. Com Program courses has been provided strong foundation for doing professional Program of ACS, CMA, ACA, M. Com and MBA.

#### **B. Com Program Objective**

- To develop the strong communication skill both verbal and non-verbal.
- To make a solid foundation skill of students for their professional courses.
- To strengthen the student's mindset on entrepreneurship skill for their start up.
- To train the commerce students on analytical skill for their job in different business culture.

## **B. Com Program Outcome**

On successful completion of B. Com Program, students will be able to:

PO1: Bring out innovative solution to the business-related challenges.

PO2: Get job opportunities in various sectors like, Bank, MNCs, BPO and other Private companies.

PO3: Get the professional identification like Accountant, Auditor, Consultant, Company Secretary, Business Analyst, Finance Officer, Tax Consultant, Stock Broker, Economist, Business Development Trainee and so on.

PO4: Start their own business independently. Gain the knowledge in various specialization of commerce like Auditing, Accounting, Taxation, Law, Finance and Banking helps students will do to good performing in their professional Program.

PO5: Enable the students to grab on in-depth knowledge on oral and verbal communication.

## **Duration of the Program**

B. Com [ Honors] is a 4 years program having 8 semesters.

## **Eligibility for Four Year B. Com Degree Program**

The candidate has to fulfil all the prescribed admission requirements of the SCSVMV. The Candidate must make sure that they satisfy the eligibility criteria and who secured at least 55% marks in higher secondary examination in any discipline will be eligible for admission to the first year B. Com Program.

## **Medium of Teaching and Examination**

The medium of instruction and examinations for the course under Language I & II – Tamil/ Hindi/ Sanskrit shall be in the language concerned. For all other courses, the medium of instruction and examination would be in English.

## **Curriculum Framework**

In accordance with the NEP 2020, the UGC has formulated a new student-centric “**Curriculum and Credit Framework for Undergraduate Programmes (CCFUP)**” incorporating a flexible choice-based credit system, multidisciplinary approach, and multiple entry and exit

options. This will facilitate students to pursue their career path by choosing the subject/field of their interest. This curriculum has been developed following this Curriculum and Credit Framework for Undergraduate Programmes [CCFUP] based on NEP 2022. This course will be offered as course with single major specialisation.

### **1. Features of New Curriculum Framework**

The following flexible features have been introduced in this curriculum.

#### **1.1 Opportunity for learners to choose the courses of their interest within the discipline.**

The choice of discipline specific elective papers has been made available to the students.

#### **1.2 Facilitating Multiple Entry and Exit Options with UG certificate/ UG diploma/ or degree depending upon the number of credits secured.**

Students who would like to exit from the program will be awarded with Certificate, Diploma and degree based on certain conditions relating to exit point and credits scored by the students at the time of exit point. The same has been tabulated hereunder:

#### **Awarding UG Certificate, UG Diploma, and Degrees**

<b>S. No.</b>	<b>Exit Point</b>	<b>Credit Requirement</b>	<b>Awarded with</b>
1.	At the end of the I year	40 Credits + vocational course with 4 credits during the summer vacation of first year	UG Certificate
2.	At the end of II year	80 Credits + vocational course with 4 credits during the summer vacation of second year	UG Diploma
3.	At the end of III year	120 credits	UG Degree in the Major Discipline
4.	At the end of IV year	160 credits	UG Degree Honours in the Major Discipline

#### **1.3. Flexibility for learners to move from one institution to another to enable them to have multi and/or interdisciplinary learning.**

Academic Bank of Credits (ABC) is a virtual/digital storehouse that contains the information of the credits earned by individual students throughout their learning journey. It will enable students to open their accounts and give multiple options for entering and leaving colleges or

universities. There will be “multiple exits” & “multiple entries” points during the higher education tenure & credits will be transferred through the ABC seamlessly. This has been already implemented in our university as envisaged by NEP 2022.

#### **1.4. Flexibility to switch to alternative modes of learning (offline, ODL, and Online learning, and hybrid modes of learning.**

The university always wishes to encourage and facilitate the students who are pursuing professional courses simultaneously with B. Com program. Stepping ahead in this direction our department has decided to extend an assistance and support to such students. During the examinations of such professional courses [C.A, C.M.A, and C.S] and during their Articleship or any relevant training, the students will be permitted to have flexibility of alternative modes of learning provided a supporting documentary evidence is been submitted by them.

## **2. Curricular Components of the B. Com [Honors] Programme**

The curriculum consists of major stream courses, minor stream courses and courses from other disciplines, language courses, skill courses, and a set of courses on Environmental education, understanding India, Digital and technological solutions, Health & Wellness, Yoga education, and sports and fitness. The courses being offered in the program along with the credits have been tabulated hereunder:

<b>S. No.</b>	<b>Types of Courses</b>	<b>Credits</b>
01	Major or Core Courses Note: May additional 1 or 2 credits be allotted for tutorial or practical	04
02	Minor Courses Note: May additional 1 or 2 credits be allotted for tutorial or practical	04
03	Multidisciplinary Courses	03
04	Ability Enhancement Courses	03
05	Skill Enhancement Courses	03
06	Value Added Courses common for all UG	02
07	Internship	02
08	Research Project [Applicable only to B. Com Honors with Research which has been proposed to be implemented in the forthcoming year.]	12

**Proposed Scheme of Course Structure for First Year B. Com (Honors)**

Course Type	Title of the Course	Credit	L	T	P	Hrs
<b>Semester I</b>						
AEC	Tamil I	3	3	--	--	3
	Hindi I					
	Sanskrit I					
AEC	English I	3	3	--	--	3
DSC	Financial Accounting	4	4	1	--	5
DSC	Economic Analysis	4	4	--	--	4
DSC	Business Organization and Management	4	4		--	4
OEC	Financial Literacy	3	3			3
	E-Commerce					
SEC-SB	Advanced Excel and Data Analysis	3	2	--	2	3
SEC-VB	Indian Culture	2	2			2
Total		<b>26</b>				27
<b>Semester II</b>						
AEC	Tamil II	3	3	--	--	3
	Hindi II					
	Sanskrit II					
AEC	English II	3	3	--	--	3
DSC	Advanced Financial Accounting	4	4	1	--	5
DSC	Business Laws	4	4	--	--	4
DSC	Computerized Accounting	4	3		2	4
OEC	Fundamentals of Insurance	3	3			3
	Elements of Banking					
SEC-SB	Principles of Environmental Science	3	3			3
SEC -VB	Basics of Human Values and Business Ethics	2	2			2
Total		<b>26</b>				27

**\*Students who opt to exit after completion of the first year will be awarded a UG Certificate in major subject after the completion of vocational course with 4 credits during the summer vacation of first year.**

**\*\*These students are allowed to re-enter the degree program within three years and can complete the degree program within the stipulated maximum period of seven years.**

Notes:

- ❖ One Hour of Lecture is equal to 1 Credit.
- ❖ One Hour of Tutorial is equal to 1 Credit (Except Languages).
- ❖ Two Hours of Practical is equal to 1 Credit.

Acronyms Expanded

- ❖ AEC: Ability Enhancement Course.
- ❖ DSC: Discipline Specific Core (Course).
- ❖ SEC-SB/VB: Skill Enhancement Course-Skill Based/Value Based.
- ❖ OEC: Open Elective Course.

## **Add on Credits**

### **a. Extension Activities**

Each and every student is encouraged to participate in at least any one of the following Activities:

- NSS
- Sports
- Department activity
- Other co-curricular and Extra-curricular activity
- Green Cell
- Yoga

### **b. Online Course**

Students who wish to earn additional credit shall study at least two online courses from SWAYAM / NPTEL / MOOC in any one of the first five semesters for which examination shall be conducted at the end of the course by the respective external agencies if any. The



student can register to the courses which are approved by the Department. The student shall produce a Pass Certificate from the respective agencies before the end of the fifth semester. The credit(s) earned by the students will be considered as additional credit(s) over and above the credit minimum required to earn a particular degree.

### **Maximum Mark**

Each of the theory and practical courses shall carry a maximum of 100 marks, out of which 40 marks (15+15+10 Marks) are awarded for Continuous Internal Assessment (CIA) and 60 marks for Semester Examinations (SE). Students are appearing for 100 marks of Semester Examination and obtained marks are converted for 60 marks. Continuous Internal Assessment (CIA) contains three parts namely first continuous internal assessment examination, second continuous internal assessment examination and assignment seminar attendance. Students are appearing for 60 marks of Two Continuous Internal Assessment (CIA) and obtained marks are converted for 15 marks respectively. The Evaluation: Evaluation in the courses comprises two parts, one is the Continuous Internal Assessment (CIA) and the other one is the Semester Examination (SE).

### **Attendance Requirements to Appear for the Semester Examination**

Students securing at least minimum of 80% attendance in each semester is eligible to appear for semester examination. Students who have secured the attendance between 70% to 80% should pay condonation fees as fixed by the management and after payment of the condonation is eligible to appear for semester examination. Students who have secured below 70% attendance not eligible to appear semester examination. Students who have 50% and below 50% of attendance will have to redo the semester and but, redo students may be permitted to appear for arrear and supplementary examination with the approval of the examination cell.

### **Examination and Evaluation**

#### **Procedure for awarding marks for Internal Assessment**

It is mandatory for every Faculty to maintain an attendance and assessment record (Log Book) which consists of attendance of students marked for each lecture / practical / project work class, the test marks and the record of class work or topic covered, separately for each course. The

log book should be submitted to the HOD who shall sign with date after due verification. After the completion of the semester the HOD should keep this record in safe custody for five years.

### **Continuous Internal Assessment**

The performance of students in each course will be continuously assessed by the respective faculty as per the guidelines given below.

S.No	Category	Maximum Marks
1.	Assignments, Attendance and Seminars	10
2.	Internal Tests (2 out of 3)	30
	Total	40

### **Marks Awarded for Attendance Percentage as a part of CIA**

Based on the percentage of attendance secured by the students the marks internal assessment will be awarded as under:

Percentage of Attendance	Marks
Attendance above 90%	<b>5</b>
Between 80% to 90%	<b>4</b>
Between 70% to 80%	<b>3</b>
Below 70%	<b>0</b>

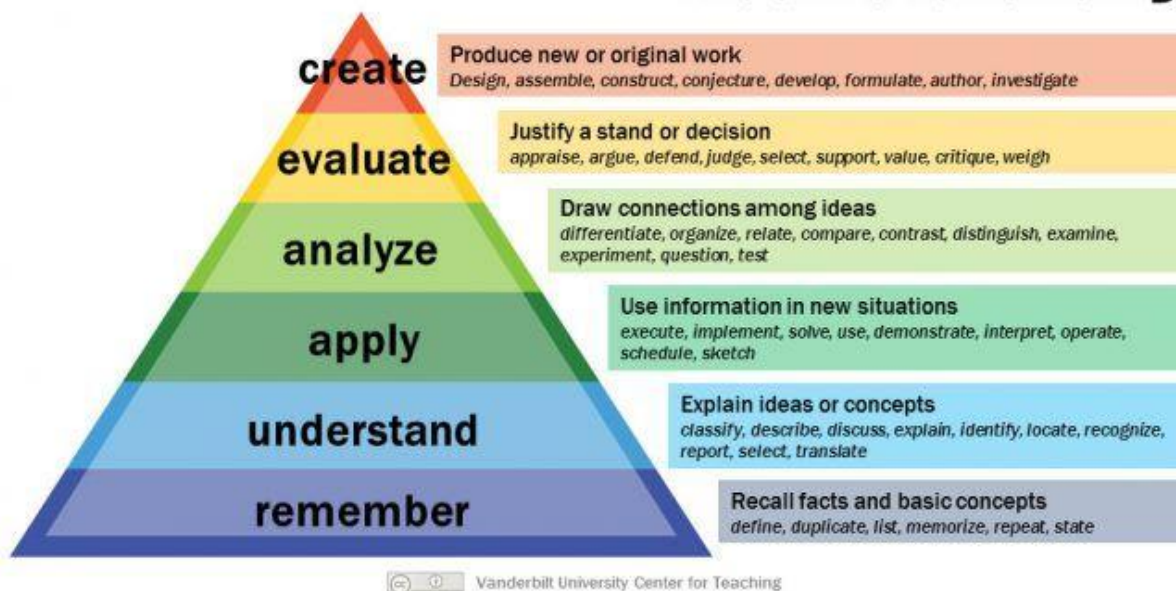
### **Awarding External Marks**

Semester Examination (SE): Semester Examination will be held at the end of each semester for each course. The question paper is for a maximum of 100 marks but it will be converted into 60 marks.

Instruction	Remarks
Maximum Mark	100 Marks for End Semester Examination
Duration	3 Hours
Part-A	Answer all questions (10 x 2 Marks = 20 Marks) Two questions from each unit.
Part-B	Answer any FIVE questions (5 x 10 Marks = 50 Marks). One question from each unit and not more than two questions from same unit. Out of seven any five questions are to be answered.
Part-C	Answer any Two questions (2 x 15 Marks = 30 Marks) One question each from any four units giving weightage to the contents of the unit. Out of four questions any Two questions can be answered.

The revised Bloom's Taxonomy is being followed for teaching and evaluation for the B. Com Course. The same is being given hereunder:

## Bloom's Taxonomy



[Source : <https://bloomstaxonomy.net>]

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**DEPARTMENT OF COMMERCE**  
**Course Structure for B. Com [Honors]**

Course Type	Title of the Course	C	L	T	P	Hrs
<b>Semester I</b>						
AEC	Tamil I	3	3	--	--	3
	Hindi I					
	Sanskrit I					
AEC	English I	3	3	--	--	3
DSC CORE I	Financial Accounting	4	4	1	--	5
DSC CORE II	Economic Analysis	4	4	--	--	4
DSC CORE III	Business Organization and Management	4	4		--	4
OEC	Financial Literacy	3	3			3
	E-Commerce					
SEC-SB	Advanced Excel and Data Analysis	3	2	--	2	3
SEC-VB	Indian Culture	2				2
Total		<b>26</b>				27
<b>Semester II</b>						
AEC	Tamil II	3	3	--	--	3
	Hindi II					
	Sanskrit II					
AEC	English II	3	3	--	--	3
DSC CORE I	Advanced Financial Accounting	4	4	1	--	5
DSC CORE II	Business Law	4	4	--	--	4
DSC CORE III	Computerized Accounting	4	3		2	4
OPE	Fundamentals of Insurance	3	3			3
	Elements of Banking					
SEC-SB	Principles of Environmental Science	3	3			3
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<b>Semester I</b>						
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	Hindi I					
	Sanskrit I					
AEC	English I	3	3	--	--	3
DSC I	Financial Accounting	4	4	1	--	5
DSC II	Economic Analysis	4	4	--	--	4
DSC III	Business Organization and Management	4	4		--	4
OEC	Financial Literacy	3	3			3
	E-Commerce					
SEC-SB	Advanced Excel and Data Analysis	3	2	--	2	3
SEC-VB	Indian Culture	2				2
Total		<b>26</b>				<b>27</b>

Course Code		TITLE OF THE COURSE	L	T	P	C
AEC		Hindi-I	3			3

**Course Objectives:**

1. Recognize and appreciate the role of Hindi language for National integration.
2. Gain knowledge of Functional Hindi and most importantly the translation.
3. Gain information about the contributions of Hindi poets and writers.
4. To create interest in appreciation of Hindi language & literature.
5. To prepare and encourage students towards translation skills.
6. To prepare and encourage students towards comparative literature.
7. Recognize various forms of Hindi Literature & Recognize the Pioneers in Hindi.
8. To make students competent in Hindi language conversations.
9. To train and prepare students in Hindi for their future goals.

**Expected Course Outcomes:**

The students will be able to:

This course deals with the elements of Hindi Language, literature and translation. Various aspects right from the important Poets that includes Tulasi Das, Rahim, Kabir, Vrind and others, all the aspects of Hindi literature including classical and Modern poetry and prose are dealt briefly to impart the knowledge to all the students to foster the spirit of Patriotism and belongingness through Hindi. The course also deals with the translational and functional skills using Hindi as an effective tool. Daily conversational skills are imparted and machine translation skills are introduced. At the end of the course, the students will be able to use Hindi as a tool of expression.

**UNIT –I- REFLECTION ON HINDI LANGUAGE:**

- a) Importance of Hindi learning & the place of Hindi as National language.
- b) Cultural contexts of Hindi: An Introduction & Various Functional forms of Hindi
- c) Hindi Phonetics – Vowels and Consonants
- d) Barakhadi & Dwitvakshar and Samyuktakshar
- e) Often wrong spelt words and correction

**UNIT –II-HINDI VOCABULORY: Made Easy**

- a) Greetings and Introductory words
- b) Basic words for daily usage – spoken purpose in particular.
- c) Introduction to parts of speech in Hindi
- d) Adjective noun agreements, Oblique and expressions of possession (APNA)

**UNIT – III- HINDI GRAMMAR: for Syntax Understanding**

- a) Gender and Number
- b) Infinitive Verbs: commands and requests
- c) Parts of speech - sentence making
- d) Verb usage variations
- e) Karakchihn – Introduction

**UNIT –IV- WRITING AND READING SKILLS OF HINDI**

- a) Application of case-endings in sentences
- b) Sentence formation (Gender specified)
- c) Sentence formation (Number specified)
- d) Changing the sentence according to the instructions (using ‘Be form’)
- e) Hindi – reading and writing exercises (Short stories, paragraphs etc.)

**UNIT – V- THE FOUNDATION FOR HINDI SPEAKING**

- a) Introduction of Tenses
- b) Present Tense and it’s variations
- c) Future Tense and it’s variations
- d) Transcription of Paragraph
- e) verall review of what we learned so far

**Reference Books**

1. **HINDI SOURABH** (Prepared by Department of Hindi, SCSVMV)
2. “Come Let us Learn Hindi”: Dr. Alok Pandey, Published by Milind Prakashan, Hyderabad 2013
3. Pankhudiyan 1&2: Dr. Madhu Dhawan, Lekhan Prakashan, New Delhi 2011
4. **SABARI HINDI BODHINI** (Published by Shabari Prakasan, Selam, 2012)

Course code		TITLE OF THE COURSE	L	T	P	C
AEC		Sanskrit -I	3			3

**Unit - I भाग: - क**

1. Vowels & Consonants
2. Words begin with vowels
3. Words begin with क to ण
4. Words begin with त to ह

**Unit - II भाग: - ख**

1. Words begin with क to झ with the combination of Vowels.
2. Words begin with ट to न with the combination of Vowels.
3. Words begin with प to ह with the combination of Vowels.
4. Combined Letters.
5. Simple Sentences.

**Unit - III भाग: - ग**

1. Lessons from text book 1-6.

**Unit - IV भाग: - घ**

1. Lessons from text book 7-12.

**Unit - V भाग: - ङ**

**1. शब्दरूपाणि**

1. देवः	2. मुनिः	3. गुरुः	4. पितृ
5. गो	6. छात्रा	7. मतिः	8. गौरी
9. धेनुः	10. मातृ	11. वनम्	12. अस्मद्
13. युष्मद्	14. तद्	15. एतद्	16. इदम्
17. किम्			

**2. धातुरूपाणि (Present tense, Past tense and Future tense) परस्मैपद-आत्मनेपदधातवः**

1. भू धातुः      2. पठ् धातुः      3. गम् धातुः

**Reference Books**

1. Samskrita Siksha - Part I & II Published by Department of Sanskrit and Indian culture, SCSVMV University (Deemed University), Enathur, Kanchipuram.



Course Code		TITLE OF THE COURSE	L	T	P	C
AEC		English-I	3			3

### Course Objectives

1. To get motivated from the life history of great visionaries.
2. To get exposed to the genre of poetry.
3. To provide students with basic grammar of English.
4. To understand grammatically correct sentences and make use of it.
5. To groom the students to become a successful personality.

### Expected Course Outcomes

The students will be able to:

1. Read and interpret the text in English language
2. Appreciate the poetic language.
3. Comprehend the Basic English grammar and its usage.
4. Write sentences without errors.
5. Develop an integrated sense of personal identity, a positive sense of self, and a personal code of ethics

### Unit I: Biography

1. Sir C.V. Raman
2. Srinivasa Ramanujan
3. APJ. Abdul Kalam

### Unit II: Poetry

1. Edgar Allan Poe : Sonnet –To Science
2. Walt Whitman : When I heard the Learn'd Astronomer
3. Rudyard Kipling : The Secret of machine

### Unit III: Basic Grammar - I

1. Articles
2. Pronouns –Personal & Impersonal
3. Adjectives
4. Synonyms & Antonyms
5. Sentence Structure

**Unit IV: Basic Grammar - II**

1. Tense forms
2. Idioms & Phrases
3. Punctuation marks
4. Word formation using Prefix
5. Word formation using Suffix

**Unit V: Personality Development**

1. Know your personality
2. Leadership qualities
3. Enhance your effectiveness
4. Career planning
5. Time management

**Reference Books**

1. Rajiv K. Mishra. *Personality Development*. Delhi: Rupa Publications, 2004
2. Raymond Myrphy. *English Grammar in Use*. Cambridge University Press. 2019.
3. Greenbaum, Sidney. *The Oxford English Grammar*. New York: OUP, 1996.
4. <https://www.poetryfoundation.org>.

Course Code		TITLE OF THE COURSE	L	T	P	C
DSC I		Financial Accounting	4	1		4

### Course Objectives

1. To understand the basic principles of accounting and Indian Accounting Standards.
2. To enable the students to gain knowledge of Bank Reconciliation Statement and Rectification of Errors.
3. To solve the Final accounts as per the Accounting Standards.
4. To gain expertise in preparation of Single-Entry system.
5. To understand the financial statements, structure of financial statements and flow of cash.

### Expected Course Outcomes

The students will be able to:

1. Ascertain the basics entry of accounting as per Indian Accounting Standards.
2. Restate the Bank Reconciliation Statement and Rectification of Errors.
3. Work out the comprehensive final Accounts with all adjustments.
4. Illustrate the Single-Entry system.
5. Analyse to the inflow and out flow of cash in the organisation.

### Unit- I: Theoretical Framework and Business Accounting Entries

Bases of Accounting - Accounting Rules, Concepts and Conventions - Indian Accounting Standards - Classification of Indian Accounting Standards - Journal, Ledger, Preparation of Trial Balance- Classification of Errors - Rectification of Errors - Preparation of Suspense Account - Bank Reconciliation Statement.

### Unit- II: Final Accounts

Meaning of final accounts - Adjustments in preparation of final accounts - Preparation of Trading, Profit & Loss Account and Balance Sheet of sole proprietorship concern – Non-Profit Trading Organisation.

### Unit- III: Accounts from Incomplete Records

Meaning of Single-Entry system - features and limitations of Single-Entry system - Distinction between single entry system and double entry system - Methods of calculation of profit: Statement of affairs method and Conversion method - Distinction between Statement of Affairs and Balance Sheet.

### Unit – IV: Depreciation

Depreciation – Meaning, causes, Types – Straight Line Method – Written Down Value Method, Insurance Policy Method, Sinking Fund Method & Annuity Method.

**Unit- V: Understanding Structure of Financial Statements:**

Fund Flow and Cash Flow Analysis: Concept of Funds, Sources and Uses of Funds- Fund Flow Statement- Concept of Cash Flow- Cash Flow Statement as Per AS3.

**(Weightage of Marks – Problems- 80%, Theory- 20%)**

**Reference Books**

1. M. C. Shukla and T. S. Grewal, Advanced Accounts (Vol.1), S. Chand & Co.
2. R. L. Gupta and V. K. Gupta, Financial Accounting, Sultan Chand & Sons.
3. S. P. Jain and K. L. Narang, Advanced Accountancy, Kalyani Publications, New Delhi,
4. T. S. Reddy and A. Murthy, Financial Accounting, Margham Publications. Chennai.

**E-Resources:** [https://onlinecourses.nptel.ac.in/noc23\\_mg80/preview](https://onlinecourses.nptel.ac.in/noc23_mg80/preview)

[https://icmai.in/upload/Students/Syllabus2022/Inter\\_Stdy\\_Mtrl/P6\\_new.pdf](https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P6_new.pdf)

[https://www.icai.org/post.html?post\\_id=17757](https://www.icai.org/post.html?post_id=17757)

[https://cga.nic.in/writereaddata/financial\\_accounting.pdf](https://cga.nic.in/writereaddata/financial_accounting.pdf)

Course Code		TITLE OF THE COURSE	L	T	P	C
DSC II		Economic Analysis	4			4
<b>Course Objectives</b>						
<ol style="list-style-type: none"> <li>1. To acquaint students with an understanding of the fundamental concepts of micro economics and its application to accounting and business practices.</li> <li>2. To expose the students on the functioning of the whole economy through the understanding of macro-economic concepts and its dynamic inter-relationships, governed by macro-economic policies impacting business operations.</li> <li>3. To enable students gain knowledge on Indian economy.</li> <li>4. To know the Economic development schemes in India.</li> <li>5. To know the concept of Economic Thoughts in the Artha sastra.</li> </ol>						
<b>Expected Course Outcomes</b>						
The students will be able to:						
<ol style="list-style-type: none"> <li>1. To understand the nature and scope of micro economics along with utility, demand and supply analysis-the foundations of economics.</li> <li>2. To gain exposure on the multiple functional areas of micro economics that are vital for practical business decision-making.</li> <li>3. To understand the nature of Indian economy, important macro concepts and policies.</li> <li>4. To understand the Economy development schemes in India.</li> <li>5. To gain exposure on the economic concepts and instruments of ancient India as depicted in the texts of Artha sastra and the Bhagavad Gita as well as in the contemporary Indian economic philosophy of Dadabhoy Nao roji and Mahatma Gandhi.</li> </ol>						
<b>Unit- I: Introduction</b>						<b>(12 Periods)</b>
Economics: Definition - Scope - Science and Art - Positive and Normative - Micro and Macro, Utility Analysis: Law of Diminishing Marginal Utility - Consumer Equilibrium - Consumer Surplus, Demand Analysis: Law of Demand - Exceptions - Elasticity of Demand, Supply Analysis: Meaning - Law of Supply - Market Equilibrium						
<b>Unit- II: Production Analysis</b>						<b>(12 Periods)</b>
Factors of Production - Laws of Production, Cost Analysis: Short-run Cost Behaviour - Long-run Cost Behaviour, Revenue Analysis: Behaviour of Revenue Curves - Break-Even Analysis, Market Analysis: Types of Market - Perfect Competition - Monopoly – Monopolistic – Duopoly – Oligopoly.						

**Unit- III: Indian Economy** **(12 Periods)**

Mixed Economy - Developing Economy - Classification of Indian Economy - National Income: Measurement of National Income - Difficulties in Measurement - Macro Concepts: Inflation - Macro Policies - Economic Reforms (LPG)

**Unit- IV: Concepts of Growth Rate of National Income** **(12 Periods)**

Per Capita Consumption (PCC) - Physical Quality Life Index (PQLI) and Human Development Index (HDI) - Economic development schemes in India - Pradhan Mantri Jan Dhan Yojana (PMJDY) - From Jan Dhan to Jan Suraksha- Pradhan Mantri Jeevan Jyoti Bima Yojana (PMJJBY) - Pradhan Mantri Suraksha Bima Yojana (PMSBY) - Atal Pension Yojana (APY) - Pradhan Mantri Mudra Yojana - Stand Up India Scheme - Pradhan Mantri Vaya Vandana Yojana.

**Unit- V: Economic Thoughts in the Artha Shastra** **(12 Periods)**

Nature and purpose of Wealth - Agriculture - Public Finance - Welfare State - Economic Thoughts in the Bhagavad Gita: Nature of Man - Efficiency and Equity - Productive Activity - Social Welfare - Economic Philosophy of Dadabhai Naoroji: Drain Theory - Agriculture - Poverty - Macro Perspectives - Economic Philosophy of Mahatma Gandhi: Trusteeship - Sarvodaya - Decentralization – Equality.

**Reference Books**

1. Ahuja H.L (2016) Principles of Microeconomics, New Delhi: S. Chand Publishers
2. Dewett K.K & Navalur M.H (2016) Modern Economic Theory, New Delhi: Chand & Co. Ltd.
3. Ahuja H.L (2019) Macroeconomics: Theory and Policy, New Delhi: S. Chand Publishers
4. Datt G & Mahajan A (2021) Indian Economy, New Delhi: S. Chand & Co. Ltd.
5. M. B. Shukla Indian Economy, Taxmann's Publications [Latest Publication]
6. **E-Resources:** [https://onlinecourses.nptel.ac.in/noc23\\_ec06/preview](https://onlinecourses.nptel.ac.in/noc23_ec06/preview)  
[https://onlinecourses.nptel.ac.in/noc23\\_ec01/preview](https://onlinecourses.nptel.ac.in/noc23_ec01/preview)  
<https://www.icsi.edu/media/webmodules/BUSINESS%20ECONOMICS.pdf>

Course Code		TITLE OF THE COURSE	L	T	P	C
DSC III		Business Organization and Management	4			4

### Course Objectives

1. To gain the knowledge about the various forms of Business Organizations.
2. To know the basic management concepts and management theories.
3. To understand the concept of planning and decision making.
4. To know the organising and departmentation procedures.
5. To understand the concepts of directing and controlling the staffs.

### Expected Course Outcomes

The students will be able to:

1. Identify the forms of business organization.
2. Enumerate the concepts and theories of management.
3. Outline the concepts of planning and decision making.
4. Relate the organising and departmentation procedures.
5. Describe the concepts of directing and controlling the staffs.

### Unit- I Forms of Business Organisation

(15 Periods)

Concepts: Business, Trade, Industry and Commerce – Business: Features of business - Trade: Classification - Aids to trade – Industry: Classification – Commerce – Relationship between Trade Industry and Commerce – Functions of Business - Forms of Business Organization - Sole Proprietorship: meaning – characteristics –Advantages & Disadvantages - Partnership - Meaning – Characteristics – Kinds of Partners – Registration of Partnership Firm – Partnership Deed – Limited liability Partnership (LLP) - Joint Hindu Family: Characteristics – Advantages and Limitations. Joint Stock Company: Meaning-characteristics-advantages - Kinds of Companies – Difference between Private and Public Companies.

### Unit- II Introduction of Management

(15 Periods)

Definition- Features of Management- Administration vs. Management- Management a Science or Art? - Management Principles and their nature - Universality of Management Principles - Approaches to Management: Classical, Modern, Scientific, System and Behavioural Science Approach – Basic Management Lesson from Bhagavad Gita – Principles of Management from Kautilya's Artha Shastra.

### Unit- III Planning and Decision Making

(15 Periods)

Planning and Decision Making - Meaning- Characteristics - Planning Process - Types of Plans Objectives - M.B.O. Policies - Procedures - Methods- Rules- Programmes and Schedule – Budgets – Forecasting – Elements - Techniques - Decision-Making- Definition- Nature and Types of Decisions – Process.

**Unit- IV Organising and Departmentation**

**(15 Periods)**

Meaning- Principles of Organisation - Departmentation - Methods- Span of Management - Forms of Organizational Structure - Concepts of Authority and Responsibility - Delegation and Decentralization of Authority - Centralization vs. Decentralization - Line and Staff Relationship.

**Unit- V: Direction and Controlling**

**(15 Periods)**

Definition - Principles and Elements of Directions – Communication – Motivation - Meaning- Theories of Motivation - Maslow- Herzberg - ERG and Path Goal Theories – Leadership - Types of Leaders - Qualities of a Good Leader - Importance of Controlling - Steps in Controlling - Essentials of Controlling - Controlling Techniques.

**Reference Books**

1. Heinz Wehrich and Harold Koontz, Essentials of Management, McGraw Hill, New Delhi
2. Dinakar Pagare, Principles of Management, Sultan Chand & Sons, New Delhi.
3. C. B. Gupta- Business Management, Sultan Chand & Sons, New Delhi.
4. L. M. Prasad- Principles of Management, Sultan Chand & Sons, New Delhi.
5. K. Sundar – Principles of Management, Vijay Nichole Imprints Pvt Ltd, Chennai.
6. **E-Resources:** [https://onlinecourses.nptel.ac.in/noc23\\_mg73/preview](https://onlinecourses.nptel.ac.in/noc23_mg73/preview)  
[https://onlinecourses.nptel.ac.in/noc23\\_mg90/preview](https://onlinecourses.nptel.ac.in/noc23_mg90/preview)  
[https://icmai.in/upload/Students/Syllabus-2012/Study\\_Material\\_New/Foundation-Paper1.pdf](https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Foundation-Paper1.pdf)



Course Code		TITLE OF THE COURSE	L	T	P	C
Open Elective Course		Financial Literacy	3			3
<b>Course Objectives</b>						
<ol style="list-style-type: none"> <li>1. To train the students in basic concepts relating to financial literacy.</li> <li>2. To gain the knowledge about financial planning and processes.</li> <li>3. To learn various banking products and services available to individuals.</li> <li>4. To introduce various post office savings schemes.</li> <li>5. To create awareness about securities as investment option.</li> </ol>						
<b>Expected Course Outcomes</b>						
The students will be able to:						
<ol style="list-style-type: none"> <li>1. Describe the basic concepts and importance of financial literacy.</li> <li>2. Prepare financial plan and budget and manage personal finances.</li> <li>3. Open, avail, and manage/operate services offered by banks.</li> <li>4. Open, avail, and manage/operate services offered by post offices.</li> <li>5. Plan for select instrument for investment in shares.</li> </ol>						
<b>Unit- I: Introduction</b> <span style="float: right;"><b>(8 Periods)</b></span>						
Meaning -need and importance of financial literacy – basic concepts of personal Savings, Investment, Borrowing, Income and Expenses, Surplus/Deficit, Assets and Liabilities, Inflation, Time Value of Money, Active and Passive Income, Instant and Delayed Gratification, etc.						
<b>Unit- II: Financial Planning and Budgeting</b> <span style="float: right;"><b>(8 Periods)</b></span>						
Meaning – definition of financial planning – need and importance of financial planning -process of financial planning- steps involved in financial planning – SMART financial goals – three pillars of investments – concept of risk and return- role of budgeting in financial planning.						
<b>Unit- III: Banking and Services</b> <span style="float: right;"><b>(10 Periods)</b></span>						
Banks and its types – types of bank accounts- savings account – current account – fixed deposits- recurring deposits - Account opening process and importance of KYC norms – fund transfer through various electronic modes – NEFT, RTGS, IMPS and UPI - Do’s and don’ts while using digital payments – credit cards- debit cards – App based payments						

**Unit- IV: Post office Savings Schemes and Services****(10 Periods)**

Post office Savings Schemes: Savings Bank, Recurring Deposit, Term Deposit, Monthly Income Scheme, Kissan Vikas Patra, NSC, PPF, Senior Citizen Savings Scheme (SCSS), Sukanya Samriddhi Yojana/ Account (SSY/SSA); India Post Payments Bank (IPPB). Money Transfer: Money Order, E-Money order. Instant Money Order, collaboration with the Western Union Financial Services; MO Videsh, International Money Transfer Service, Electronic Clearance Services (ECS), Money gram International Money Transfer, Indian Postal Order (IPO).

**Unit- V: Investment Avenues in Securities Market (9 Periods)**

Meaning of primary market and secondary market – equity and debt instruments – mutual funds - products of mutual funds – Systematic Investment Plan (SIP) – legal protection available to investors in India in securities market.

**(Weightage of Marks – Theory 100%)**

**Reference Books**

1. Avadhani, V. A. (2019). Investment Management. Mumbai: Himalaya Publishing House Pvt. Ltd.
2. Introduction to Financial Planning (4th Edition 2017)- Indian Institute of Banking 27 & Finance. • Sinha, Madhu. Financial Planning: A Ready Reckoner July 2017, McGraw Hill.
3. Kothari, R. (2010). Financial Services in India-Concept and Application. New Delhi: Sage Publications India Pvt. Ltd.
4. Mitra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. (2015). Financial Planning. New Delhi: Sage Publications India Pvt. Ltd.
5. Zokaityte, A. (2017). Financial Literacy Education. London: Palgrave Macmillan.

Course Code		TITLE OF THE COURSE	L	T	P	C
		<b>E-COMMERCE</b>				
<b>Open Elective Course</b>			<b>3</b>			<b>3</b>
<b>Course Objectives</b>						
<ol style="list-style-type: none"> <li>1. To know about e-commerce models and its practical applications.</li> <li>2. To understand customer buying behavior in e-commerce.</li> <li>3. To learn strategies to retain the customers through effective web advertising.</li> <li>4. To introduce B2B Model.</li> <li>5. To know the role of Government in securing the rights of customers.</li> </ol>						
<ol style="list-style-type: none"> <li>1. To Understand e-commerce models -its benefits and limitations.</li> <li>2. To use of market research tools in analyzing customer buying behavior.</li> <li>3. To analyze the web advertising modes.</li> <li>4. To understand the application of B2B e-commerce model.</li> <li>5. To critically evaluate public policy on privacy and security.</li> </ol>						
<b>Unit I: INTRODUCTION TO E-COMMERCE</b>			<b>(8 Periods)</b>			
<p>Foundation of electronic Commerce: - Definition and content of the field – Driving force of EC-Impact of EC – Managerial Issues- Benefits and Limitations of EC Retailing in EC: Business models of E – marketing – Aiding comparison shopping - The impact of EC on Traditional Retailing System.</p>						
<b>Unit II: MARKET RESEARCH</b>			<b>(10 Periods)</b>			
<p>Internet Consumers and market Research: - The consumer behavior model – Personal Characteristics and the Demographics of internet Surfers - Consumer Purchasing Decision making - One – to – One Relationship marketing - Delivering Customer Service in Cyberspace – Marketing research of EC-Intelligent Agents for Consumers – Organizational Buyer Behavior.</p>						
<b>Unit III: WEB ADVERTISING</b>			<b>(9 Periods)</b>			
<p>Advertisement in EC - Web Advertising – Advertisement Methods – Advertisement Strategies – Push Technology and Intelligent Agents – Economics and Effectiveness of Advertisement – Online Catalogs. Internet and Extranet - Architecture of Intranet and External - Applications of Intranet and Extranet.</p>						
<b>Unit IV: B2B EC MODEL</b>			<b>(10 Periods)</b>			
<p>Business – to – Business Electronic Commerce: Characteristics of B2B EC- Model– Procurement Management Using the Buyers’ Internal Market Place – Supplier and Buyer Oriented Marketplace –</p>						

Other B2B Models Auctions – and Service – Integration with Back-End Information System - The Role of S/W Agents in B2B – Electronic Marketing in B2B.

**Unit V: PUBLIC POLICY**

**(8 Periods)**

Public Policy: From Legal Issues to Privacy - Legal, Ethical and Other Public Policy, Issues – Protecting Privacy – Free Speech, Internet Indecency Censorship – Taxation and Encryption Policies and Seller Protection in EC.

**References:**

- Kalakotta, Elements of E Commerce

**Text Books:**

- Efraim Turbun, Jae Lee, David King, H. Michael Chung —Electronic Commerce —A Managerial Perspective, Pearson Education Asia – 2000.

Course Code		TITLE OF THE COURSE	L	T	P	C
SEC - SB		Advanced Excel and Data Analysis	2		2	3

**Course Objectives:**

1. To enable the students to work with Excel software confidently.
2. To know the basic terminology of excel.
3. To understand the functions of excel.
4. To master the Microsoft Excel skills of diagram, sorts and lookups.
5. To provide the practical exposure in advanced functions

**Expected Course Outcomes:**

The students will be able to:

1. Use Micro software Excel confidently.
2. Work with the formulas and functions.
3. Gets the skill of conditional formatting to highlight specific data.
4. Master the Microsoft Excel and participate in discussions.
5. Get the practical exposure in advanced functions of Excel.

**Unit- I: Introductionto Excel**

**(12**

**Periods)**

Create Worksheets and Workbooks - Import data from a delimited text file - Add a worksheet to an existing workbook - Copy and move a worksheet - Search for data within a workbook - Navigate to a named cell, range, or workbook element - Insert and remove hyperlinks - Change worksheet tab colour - Rename a worksheet - Change worksheet order -Insert and delete columns or rows - Change workbook themes - Adjust row height and column width - Insert headers and footers - Hide or unhide worksheets - Hide or unhide columns and rows - Customize the Quick Access toolbar - Modify document properties - Display formulas - Inspect a workbook for hidden properties or personal information - Inspect a workbook for accessibility issues - Inspect a workbook for compatibility issues.

**Unit- II: Data Validation**

**(12 Periods)**

Create custom number formats - Populate cells by using advanced Fill Series options - Configure data validation - Create custom conditional formatting rules - Create conditional formatting rules that use formulas - Manage conditional formatting rules - Create and modify simple macros - Insert and configure form controls - Create an Excel table from a cell range - Convert a table to a cell range - Add or remove

table rows and columns - Apply styles to tables Configure table style options - Insert total rows - Filter records - Sort data by multiple columns Change sort order - Remove duplicate records.

### **Unit- III: Excel Functions**

**(12 Periods)**

Insert references - Perform calculations by using the SUM function - Perform calculations by using MIN and MAX functions - Perform calculations by using the COUNT function - Perform calculations by using the AVERAGE function - Perform logical operations by using the IF function - Perform logical operations by using the SUMIF function - Perform logical operations by using the AVERAGEIF function - Perform statistical operations by using the COUNTIF function - Format text by using RIGHT, LEFT, and MID functions Format text by using UPPER, LOWER, and PROPER functions - Format text by using the CONCATENATE

### **Unit- IV: Charts and Diagrams**

**(12 Periods)**

Create Charts - Create a new chart - Add additional data series - Switch between rows and columns in source data - Analyze data by using Quick Analysis - Resize charts- Add and modify chart elements - Apply chart layouts and styles - Move charts to a chart sheet - Insert text boxes and shapes - Insert images - Modify object properties - Add alternative text to objects for accessibility - Manage Workbook Options and Settings - Save a workbook as a template - Enable macros in a workbook - Display hidden ribbon tabs Protect a worksheet Configure formula calculation options - Protect workbook structure - Manage workbook versions - Encrypt a workbook with a password Custom Data Formats and Validation - Create custom number formats - Populate cells by using advanced Fill Series options - Configure data validation - Create custom conditional formatting rules - Create conditional formatting rules that use formulas - Manage conditional formatting rules.

### **Unit- V: Excel Advanced Functions**

**(12 Periods)**

Apply Functions in Formulas - Perform logical operations by using AND, OR, and NOT functions - Perform logical operations by using nested functions - Look up data by using the VLOOKUP function - Look up data by using the HLOOKUP function - Reference the date and time by using the NOW and TODAY functions - Serialize numbers by using date and time functions - Import, transform, combine, display, and connect to data - Consolidate data - Perform what-if analysis by using Goal Seek and Scenario Manager - Calculate data by using financial functions - Trace precedence and dependence - Monitor cells and formulas by using the Watch Window - Name cells - Name data ranges - Name tables - Manage named ranges and objects - Create and Manage PivotTables - Create PivotTables - Modify field selections and options - Create slicers - Group PivotTable data - Add calculated fields-Format data - Create Pivot Charts

- Manipulate options in existing Pivot Charts - Apply styles to Pivot Charts - Drill down into PivotChart details - Microsoft Power Point presentation.

**Reference book**

1. Danielle Stein Fairhurst (2015). Using Excel for Business Analysis.
2. Larry Rockoff (2014) Microsoft Excel 2013 for Business Analyst.
3. Adam Ramirez (2020), Excel Formulas and Functions: Step-By-Step Guide with Examples.
4. Michael Alexander, Richard Kusleika, John Walkenbach (2018) Excel 2019 Bible.
5. Excel 2019 in Applied Statistics for High School Students: A Guide to Solving Practical Problems- Thomas J. Quirk Second edition- Springer publication- New Delhi.

E – Resources

<https://support.microsoft.com/en-au/office/excel-video-training-9bc05390-e94c-46af-a5b3-d7c22f6990bb>

Course Code		TITLE OF THE COURSE	L	T	P	C
SEC - VB		Indian Culture	2			2
<b>Course Objectives</b>						
<ol style="list-style-type: none"> <li>1. To create an awareness about Indian Systems and Traditions.</li> <li>2. To give an exposure to Early Indian Literature.</li> <li>3. To facilitate understanding the Educational System of Ancient India.</li> <li>4. To comprehend the Early Indian contribution to science.</li> <li>5. To inculcate a sense of interest to know more about the Culture and Tradition of Kanchipuram.</li> </ol>						
<b>Expected Course Outcomes</b>						
The students will be able to:						
<ol style="list-style-type: none"> <li>1. Appreciate the rich Indian Culture.</li> <li>2. Recognize the Literary Heritage of India.</li> <li>3. Appreciate the significance of Early Indian Educational System.</li> <li>4. Draw linkages between the rich Early Indian Scientific Heritage and Modern Science.</li> <li>5. Develop interest in the self-study of Indian Culture.</li> </ol>						
<b>Unit I: Introduction to the Indian Culture</b>						
Indian Culture: Sindh - Vedic Culture - Significance						
Vedas: Classification - Contents of Vedas – Vedanta						
Uniqueness of Indian Culture: Sanatana dharma - Unity in diversity						
<b>Unit II: Literary Heritage of Ancient India</b>						
Ancient Indian Literature: Vedic and Classical Sanskrit Literature						
Classical Tamil Literature						
Classical Literature in other South Indian Languages						
<b>Unit III: Ancient Indian Educational System</b>						
Gurukul System: Salient features & Functioning						
Ancient Indian Educational Institutions – Significance						
Significance of Festivals, Worship and Yoga in Daily Life						
<b>Unit IV: Scientific Thoughts of Ancient India</b>						
Ancient Indian Scientific Thoughts on Medicine - Veterinary Science - Plants & Trees						
Ancient Scientific Thoughts on Astronomy - Astrology - Mathematics						



Ancient Scientific Thoughts on Chemistry and other sciences

**Unit V: Glory of Kanchipuram:**

Kanchipuram and its History

Temples of Kanchipuram

Duties & Responsibilities of Man in Ancient and Modern Times

**References:**

- [1]. Joshi. K. *The Veda and Indian Culture*, Rastriya Veda Vidya Pratishthana, New Delhi, 1992.
- [2]. Winternize M & Sharma V.S., *A History of Indian Literature*-Vol.I, Motilal Banarsidass Publishers, New Delhi, 2015.
- [3]. Vartak P.V, *Scientific Knowledge in the Vedas*, Dharam Hinduja International Centre of Indie Research, Delhi, 1995.
- [4]. Sri Jayendra Saraswati ji Maharaj, *The Vedas & Vedangas*, Prakashan Kendra, Lucknow, 1951.

**Text Books:**

- [1]. Majumdar R.C., *Ancient India*, Motilal Banaras Dass Publishers, Delhi, 1994.
- [2]. Patel I.S. *Science and the Vedas*, Somaiya, Bombay 1984.
- [3]. Mujumdar R.C., *The History and Culture of the Indian People*, Vol.I-IV, Bharatiya Vidya Bhavan, Mumbai, 1996.

Course Type	Title of the Course	C	L	T	P	Hrs
<b>Semester II</b>						
AEC	Tamil II	3	3	--	--	3
	Hindi II					
	Sanskrit II					
AEC	English II	3	3	--	--	3
DSC I	Advanced Financial Accounting	4	4	1	--	5
DSC II	Business Laws	4	4	--	--	4
DSC III	Computerized Accounting	4	3		2	4
OPE	Fundamentals of Insurance	3	3			3
	Elements of Banking					
SEC-SB	Principles of Environmental Science	3	3			3
SEC-VB	Basics of Human Values and Business Ethics	2	2			2
Total		<b>26</b>				<b>27</b>

Semester	Part	Sub.code	Title of the paper	L	P	T	credits
2	1		Tamil	3	-	1	3

### இரண்டாம் பருவம்

#### நோக்கம்:-

அற இலக்கியங்களையும் இலக்கணங்களையும் அறிவியல் தமிழ் மற்றும் கணித் தமிழ் குறித்து மாணவர்கள் அறியுமாறு செய்து அவர்களின் படைப்பாற்றலை தூண்டுதல்

#### பயன்கள்:-

அற இலக்கியங்களான திருக்குறள் நாலடியார் கொன்றைவேந்தன் ஆசார்க்கோவை போன்ற நீதி நூல்கள் வாயிலாக மாணவர்கள் அறவழியிலும் ஒழுக்க நெறியிலும் வாழ்க்கையை வாழ கற்றுக்கொடுத்தல்

மொழி அறிவோடு சிந்தனைத் திறன் அதிகரித்தல்  
மாணவர்களை அறிவியல் தமிழ் மற்றும் கனித்தமிழ் குறித்த அறிவை வளர்த்துக் கொள்ள செய்தல்

#### நோக்கம்

வாழ்வை மேம்படுத்தும் அற சிந்தனைகளை நீதி இலக்கியம் வழி உணர்த்துதல்  
நோக்கம்  
வாழ்வை மேம்படுத்தும் அற சிந்தனைகளை நீதி இலக்கியம் வழி உணர்த்துதல்

#### அலகு:-1 அற இலக்கியம்

திருக்குறள் - நட்பு - கூடா நட்பு - இனியவை கூறல் -  
உழவு - இறை மாட்சி - வினைத் திட்டம் - ஊக்கமுடைமை -  
தொரிந்து செயல் வகை - வினை செயல் வகை - வலி அறிதல்

நாலடியார் - முயற்சி உடைமை - அவையை அறிந்து  
அதற்கேற்ப ஒழுகுதல்.

கொன்றை வேந்தன் - முதல் 20 பாடல்களுக்கு கதை  
எழுதுதல். திரிகடுகம் - முதல் 5 பாடல்கள்

#### பயன் :-

அற இலக்கியங்கள் வழி ஒழுக்கங்களை கற்றுக் கொள்ளுதல்

### நோக்கம் :-

இலக்கணமும் மொழித்திறனும் மொழியை பிழையின்றி பேச எழுத கற்க தேவையான தமிழ் இலக்கணத்தின் இன்றியமையாமையை உணர்த்துதல்

### அலகு:-2 இலக்கணம்

சொல் இலக்கணம் - வகைகள் - பெயர்ச்சொல் -  
வினைச்சொல் - இடைச்சொல் - உரிச்சொல்

### பயன் :-

மொழிகளை பிழையின்றி எழுத இலக்கணங்களைக் கற்றுக் கொள்ளுதல்

### நோக்கம்

பக்தி இலக்கியங்கள் வழி சமயச் சான்றோர்களையும் அறிந்து கொள்ளும் நோக்கில் இலக்கியங்களை அணுகுதல்

### அலகு-3 பக்தி இலக்கியம்

சுவாமிநாதன் ஜனனம் - குருவிடம் சரணம் - பதின் மூன்று வயதில் பீடாதிபதி - எளியவரிடம் இரக்கம் - பைரவனின் பக்தி - பெருமாளே சாட்சி - அமுதமாகும் மேர் - அன்னதான சிவன் - அகிம்சை முறையில் தயாரித்த பட்டு - அம்பாளின் வஸ்திரம் - கனகாபிகேகம்

### பயன் :-

பக்தி இலக்கியங்கள் வழி பக்தி நெறிகளை உணர்த்துதல்

### நோக்கம்

வணிக கடிதங்கள் சுய அறிமுகப் படிவம் வேலை வேண்டி விண்ணப்பக் கடிதங்கள் விடுப்பு கடிதம் ஆகியவற்றைப் பற்றி அறிய முடியும்

### அலகு :-4 கடிதம் எழுதுதல்

சுய அறிமுகப் படிவம் - கடித வகைகள் - பணி தொடர்பான கடிதம் - பணி வேண்டி விண்ணப்பக் கடிதம் எழுதுதல் - பணி நியமன கடிதம் - விடுப்பு கடிதம் - வேண்டுகோள் கடிதம்

### பயன் :-

வணிகக் கடிதம் கற்றலின் விளைவாக மாணவர்கள் சுய விண்ணப்ப படிவங்களையும் வேலை தொடர்பான கடிதங்களை எழுதும் திறன் படைத்தவராகத் திகழ்வார்கள்.

### நோக்கம்

மொழியினை பிழையின்றி கற்பதற்கும் எழுதுவதற்கும் உறுதுணை செய்தல்

### அலகு :- 5 மொழிப் பயிற்சி

இலக்கணக் குறிப்புகள் - ஒரு பொருள் குறித்த பல சொற்கள் - பல பொருள் குறித்த ஒரு சொல் - அகர வரிசைப்படுத்தல் - ஒருமை பன்மை மயக்கம்

### பயன் :-

மொழியினைப் பிழையின்றி கற்பதற்கும் எழுதுவதற்கும் கற்றுக் கொள்ளுதல்

#### பாடநூல் :-

1. பதினெண் கீழ்க்கணக்கு முல்லை நிலையம் 2009 பதிப்புசென்னை
2. ஸ்ரீ பெரியவாளின் ஆன்மீக அனுபவங்கள் கங்கா ராமமூர்த்தி அல்லயன்ஸ் கம்பெனி மைலாப்பூர் சென்னை -4
3. வகைமை நோக்கி இலக்கிய வரலாறு நியூ செஞ்சுரி புக் ஹவுஸ் சென்னை
4. வணிகத் தகவல் தொடர்பு (வணிக கடிதத் தொடர்பு)- பிரசன்னா பப்ளிகேஷன் திருவல்லிக்கேணி சென்னை-5

#### பார்வை நூல் :-

1. க. த. திருநாவுக்கரசு திருக்குறள் நீதி இலக்கியம் சென்னை பல்கலைக்கழகம் வெளியீடு
2. தமிழ் இலக்கிய வரலாறு ஜெயம் ஜனகா பதிப்பகம்
3. அற இலக்கியத்தில் வாழ்வியல் விழுமியங்கள் செம்முதாய்பதிப்பகம் சென்னை
4. வகை தகவல் தொடர்பு கதிரேசன் & முனைவர் ராதா
5. வணிக தகவல் தொடர்பு முனைவர் வி எம் செல்வராஜ்
6. வணிகக் கடிதத் தொடர்பு இது எஸ் முத்தையா
7. வணிக கடிதங்கள் முனைவர் நாம் முருகேசன் மற்றும் திருமனோகர்

Course Code		TITLE OF THE COURSE	L	T	P	C
AEC		Hindi-II	3			3

**Course Objectives:**

1. Recognize and appreciate the role of Hindi language for National integration.
2. Gain knowledge of Functional Hindi and most importantly the translation.
3. Gain information about the contributions of Hindi poets and writers.
4. To create interest in appreciation of Hindi language & literature.
5. To prepare and encourage students towards translation skills.
6. To prepare and encourage students towards comparative literature.
7. Recognize various forms of Hindi Literature & Recognize the Pioneers in Hindi.
8. To make students competent in Hindi language conversations.
9. To train and prepare students in Hindi for their future goals.

**Expected Course Outcomes:**

The students will be able to:

This course deals with the elements of Hindi Language, literature and translation. Various aspects right from the important Poets that includes Tulasi Das, Rahim, Kabir, Vrind and others, all the aspects of Hindi literature including classical and Modern poetry and prose are dealt briefly to impart the knowledge to all the students to foster the spirit of Patriotism and belongingness through Hindi. The course also deals with the translational and functional skills using Hindi as an effective tool. Daily conversational skills are imparted and machine translation skills are introduced. At the end of the course, the students will be able to use Hindi as a tool of expression.

**UNIT –I INTRODUCTION TO HINDI GRAMMAR**

1. Identification of different Tenses
2. Differences of *Sakarmak* & *Akarmak* sentences
3. Correction of Sentences pertaining to different tenses
4. Past Tense with special context to *Ne Pratyay*
5. Future Tense with examples

**UNIT –II SPEAKING *Right* HINDI**

1. Conversations at different places and contexts

2. Topics related to different tenses and making sentences
3. Usage of Sentences according to the direction
4. Usage of complex sentences and different styles of expression

### **UNIT –III**

#### **LANGUAGE WRITING IN HINDI**

- a) Paragraph setting
- b) Comprehensive paragraph
- c) Paragraph writing
- d) Simple translation of sentences

### **UNIT – IV**

#### **HINDI LITERATURE – INTRODUCTION TO OLD POETRY**

- a) Tulasi Das ke Dohe – Kanthasth evam Vyakhya bhag
- b) Rahim ke Dohe- Kanthasth evam Vyakhya bhag
- c) Tatparya and Kanthasthikaran
- d) Summary and annotation part

### **UNIT – V**

- a) *“Hum Honge Kamiyab” by Girija Kumar Mathur*
- b) *Selected 2 Hindi poems from Poets (Ramdhari Singh Dinkar & Nirala)*

#### **Reference Books**

1. “Come Let us Learn Hindi” : Dr. Alok Pandey, Published by Milind Prakashan, Sultan Bazaar, near Hanuman Vyayamshala road, Hyderabad- 2013
2. Pankhudiyan 1&2: Dr. Madhu Dhawan, Lekhan Prakashan, New Delhi 2011
3. Sabari Hindi Bodhini – Shabari Prakashan, Selam, Tamil Nadu, 2012.
4. **HINDI SOURABH** (Prepared by Department of Hindi, SCSVMV)
5. **SAHITYA SUDHA** (Prepared by Department of Hindi, SCSVMV)



Course Code		TITLE OF THE COURSE	L	T	P	C
AEC		Sanskrit II	3			3
<b>Unit - I भाग: - क</b>						
<b>Poetry:</b> सुभाषितमाला I - 1 to 6 Slokas						
<b>Prose:</b> Lessons 1 to 3 (From Sanskrit Pravesika)						
<b>Unit - II भाग: - ख</b>						
<b>Poetry:</b> सुभाषितमाला II - 1 to 8 Slokas						
<b>Prose:</b> Lessons 4 to 6 (From Sanskrit Pravesika)						
<b>Unit - III भाग: - ग</b>						
<b>Grammar:</b>						
1. अक्सन्धि:						
2. हल्सन्धि:						
<b>Unit - IV भाग: - घ</b>						
<b>Essays :</b>						
1. अस्माकं देश:						
2. दीपावली महोत्सव:						
3. संस्कृतप्रचारस्य आवश्यकता						
<b>Unit - V भाग: - ङ</b>						
<b>Slokas (Verses) :</b>						
1. Sowndaryalahari (10 Slokas)						
<b>Reference Books</b>						
1. Subhashitamala, Prepared by Dept. of Sanskrit and Indian Culture, SCSVMV University.						

<b>Course code</b>	<b>BCMF232T10</b>	<b>TITLE OF THE COURSE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>AEC</b>		<b>English – II</b>	<b>3</b>	<b>1</b>		<b>3</b>

**Course Objectives:**

1. To encourage reading literary essays to reinforce creativity and comprehending skill.
2. To get inspiration from the great speeches by elite personalities.
3. To enhance the language skills through literature.
4. To be familiar with English grammar and its usage.
5. To get the ability to construct grammatically correct and meaningful sentences.

**Expected Course Outcomes:**

The students will be able to:

1. Read and appreciate the text in English language.
2. Present the ideas in their own words.
3. Comprehend the significance of literature in learning language.
4. Understand that grammar and vocabulary can create different meanings.
5. Write and speak with proper usage of grammar.

**Unit I: Prose**

1. Stephen Leacock : My Lost Dollar
2. O.Henry : The Last Leaf
3. G.K.Chesterton : On Running after One's Hat

**Unit II: Great Speeches**

1. Steve Jobs : Stanford Commencement Address
2. Albert Einstein : The Common language of science
3. Bill Gates : The Future of Innovation

**Unit III: One Act Play**

Rabindranath Tagore : Chitra (A Play in One Act)

**Unit IV: Grammar I**

1. Relative pronouns
2. Adverbs
3. Prepositions

4. Degrees of Comparison

5. Modal Verbs

**Unit V: Grammar II**

6. Active Voice & Passive Voice

7. Infinitives & Gerunds

8. Conditionals

9. Collocations

10. American and British words

**Reference Books**

1. Aggarwala, N. K. *A senior English Grammar & Composition*. New Delhi: GoyalBrothers. 1995.

2. <http://www.theatrehistory.com/plays/chitra001.html>

3. Greenbaum, Sidney. *The Oxford English Grammar*. New York: OUP, 1996.

4. <https://www.poetryfoundation.org>

Course Code		TITLE OF THE COURSE	L	T	P	C
DSC I		Advanced Financial Accounting	4	1		4
<b>Course Objectives</b>						
<ol style="list-style-type: none"> <li>1. To enable the students to get in-depth knowledge of the Branch Accounting.</li> <li>2. To understand the principles of Departmental Accounting.</li> <li>3. To enable the students to gain knowledge about Hire Purchase and Instalment system.</li> <li>4. To gain expertise in preparation of Insurance Claims.</li> <li>5. To make the students learn the accounting in the books of Lessor and Lessee.</li> </ol>						
<b>Expected Course Outcomes</b>						
The students will be able to:						
<ol style="list-style-type: none"> <li>1. Prepare the Branch Accounting.</li> <li>2. Understand the transactions of Departmental Accounting.</li> <li>3. Ascertain the interest on Hire purchase and Instalment purchase.</li> <li>4. Get acquaintance with computation of Insurance Claims.</li> <li>5. Prepare the Royalty accounts.</li> </ol>						
<b>Unit- I: Branch Accounting</b>						
Branch Accounting - Dependent Branches - Stock and Debtors System - Distinction between Wholesale Profit and Retail Profit - Independent Branches (Foreign Branches excluded).						
<b>Unit- II: Departmental Accounting</b>						
Departmental Accounts - Basis of Allocation of Expenses - Calculation of Profit - Interdepartmental Transfer at Cost or Selling Price.						
<b>Unit – III: Hire Purchase and Instalment Systems</b>						
Hire purchase system – Features – Calculation of interest – Accounting treatment in the books of buyer and seller (excluding hire purchase trading accounts and stock and debtors’ system) – Default and repossession – Complete repossession - Partial repossession– Instalment system – Difference between hire purchase system and instalment system.						
<b>Unit – IV: Insurance Claims</b>						
Claims for loss of stock – Calculation of normal and abnormal items – Application of average clause – Loss						

of profits – Steps in the preparation of claim under loss of profits policy.

### **Unit – V: Royalty Accounts**

Meaning – Minimum rent – Short workings – Recoupment of short workings – Accounting records in the books of the lessor and lessee – Sub lease.

**(Weightage of Marks - Problem - 80%, Theory - 20%)**

### **Reference Books**

1. Gupta, R.L & Gupta, V.K, Advanced Accounting, Sultan Chand & Sons, New Delhi.
2. Jain & Narang, Financial Accounting, Kalyani Publishers, New Delhi.
3. M. C. Shukla and T. S. Grewal, Advanced Accounts (Vol.1), S. Chand & Co.
4. Reddy, T.S & Murthy, A. Financial Accounting, Margam Publications, Chennai.
5. **E-Resources:** [https://onlinecourses.nptel.ac.in/noc23\\_mg80/preview](https://onlinecourses.nptel.ac.in/noc23_mg80/preview)  
<https://icmai.in/upload/Students/Syllabus-2008/StudyMaterialFinal/P-16.pdf>  
[https://www.icai.org/post.html?post\\_id=16961](https://www.icai.org/post.html?post_id=16961)

Course Code		TITLE OF THE COURSE	L	T	P	C
	DSC II	Business Laws	4			4
<p><b>Course Objectives:</b></p> <ol style="list-style-type: none"> <li>To know the basics of contract.</li> <li>To understand the meanings of offer, acceptance and consideration.</li> <li>To learn the Performance of Contract.</li> <li>To understand the Sale of Goods Act, 1930.</li> <li>To understand Right to Information Act, 2005 and Information Technology Act, 2000</li> </ol>						
<p><b>Expected Course Outcomes:</b></p> <p>It will help the students to:</p> <ol style="list-style-type: none"> <li>Understand the basics of contracts.</li> <li>Explain the meaning of offer, acceptance and consideration.</li> <li>Analyse the performance of contract.</li> <li>Recall the basic concept of the Sale of Goods Act, 1930.</li> <li>Discuss the Provisions of the Right to Information Act, 2005 and Information Technology Act, 2000.</li> </ol>						
<b>UNIT- I: Indian Contract Act, 1872</b>			<b>(12 Periods)</b>			
<p>Indian Contract Act – Formation - Nature and Elements of Contract - Classification of Contracts - Contract VS Agreement - Contracts of Indemnity and Guarantee - Bailment and Pledge - Principal and Agent.</p>						
<b>UNIT- II: Offer and Acceptance</b>			<b>(12 Periods)</b>			
<p>Offer – Definition - Forms of offer - Requirements of a Valid Offer – Acceptance – Meaning - Legal rules as to a Valid Acceptance – Consideration – Definition – Types – Essentials - Capacity of Parties – Definition - Persons Competent to contract - Free consent – Coercion - Undue Influence – Fraud – Misrepresentation – Mistake - Legality of object - Void agreements Unlawful Agreements.</p>						
<b>UNIT- III: Performance of Contract</b>			<b>(12 Periods)</b>			
<p>Performance of Contracts - Actual Performance - Attempted Performance – Tender - Quasi Contract - Definition and Essentials - Discharge of Contract - Modes of Discharge - Breach of Contract - Remedies</p>						

available for Breach of Contract.

**UNIT- IV: Sale of Goods Act, 1930**

**(12 Periods)**

Sale - Contract of Sale - Sale Vs. Agreement to Sell - Meaning of Goods - Conditions and Warranty - Caveat Emptor - Exceptions of Caveat Emptor - Buyer and Seller of Goods - Unpaid Seller- Definition - Rights of an Unpaid Seller.

**UNIT- V: Contemporary Issues in Business Law**

**(12 Periods)**

Right to Information Act, 2005 - Meaning of 'Information', 'Right to Information' - Need for Right to Information - Public Information - Request for obtaining information - Grounds for rejection of information - Central Information Commission - Constitution and powers - Information Technology Act, 2000 - Purpose and significance - Cyber Crimes - Types of crimes, nature and punishment Intellectual Property Law - Patent, Trademark, Copyright and Industrial Design and Laws of Insurance.

**Reference Book: [Latest Editions]**

1. Kapoor, N.D. Business Laws, Sultan Chand and Sons.
2. Sreenivasan, M.R. Business Laws, Margam Publications.
3. Dhandapani, M.V. Business Laws, Sultan Chand and Sons.
4. Badre Alam, S.& Saravanavel, P. Mercantile Law
5. Pillai, R.S.N.& Chand, S, Business Law, S Chand & Co, Delhi  
Ramaswamy, K.N., Business Law, S Chand & Co, Delhi
6. **E-Resources** : [https://icai.org/post.html?post\\_id=17883](https://icai.org/post.html?post_id=17883)  
[https://icai.org/post.html?post\\_id=13827](https://icai.org/post.html?post_id=13827)  
<https://www.icsi.edu/media/webmodules/Economic%20Business%20and%20Commercial%20Laws.pdf>

Course Code	TITLE OF THE COURSE	L	T	P	C
DSC III	Computerized Accounting	3		2	4

**Course Objectives:**

1. To know the fundamentals of Tally Prime.
2. To work out the voucher entry in Tally Prime.
3. To understand the advanced inventory in Tally Prime.
4. To know the basics of GST, TDS with Tally Prime.
5. To know the practical oriented report writing.

**Expected Course Outcomes:**

It will help the students to:

1. Know the basic fundamental of Tally Prime.
2. Workout the voucher entry in Tally. Prime.
3. Understand the advanced inventory in Tally Prime.
4. Know the basics of GST, TDS with Tally Prime.
5. Know the practical oriented report writing.

**Unit- I: Introduction**

**(12 Periods)**

Fundamental of Tally Prime - Getting fundamental with Tally Prime - Creation & Setting up of Company in Tally Prime - Accounting Masters in Tally Prime - F11 Features- F12 Configurations - Setting up Account Head - Inventory in Tally Prime - Stock Group- Stock Categories - Godown / Locations - Units of Measure - Stock Items.

**Unit- II: Vouchers**

**(12 Periods)**

Voucher Entry in Tally Prime - Accounting Vouchers - Inventory Vouchers - Invoicing Advance Accounting in Tally Prime - Bill-wise details - Cost Centres and Cost Categories – Multicurrency - Bank Reconciliation - Interest Calculations - Budgets & Controls - Scenario Management.

**Unit- III: Inventory**

**(12 Periods)**

Advanced Inventory in Tally. Prime - Order Prime censing - Re-order Level - Tracking Number - Batch-wise details - Additional Cost Details - Bill of Materials (BOM) - Price Level and Price List - Stock Valuation - Inventory Ageing Analysis - Different and Billed Quantities.



**Unit- IV: GST****(12 Periods)**

Goods and Services Tax - Basics of GST - Configuring GST Features - Creating Masters - Entering Transactions - GST Report - GST Filing Tax Deducted at Sources - TDS - Basic Concepts of TDS - Configuring TDS in Tally. Prime - Creation Masters - Prime censing Transaction - TDS Reports.

**Unit- V: Reporting****(12 Periods)**

Practical oriented- To work to the company and submit the Tally Report.

**Reference Book: [Latest Editions]**

1. Official Guide to Financial Accounting Using: Tally. PRIME With GST -2nd Edition- Tally Education Pvt. Ltd.
2. Learn Tally Prime with GST Book by Gaurav Agrawal Paperback – 1 January 2021
3. Learn Tally ERP 9 in 30 days (A handbook to teach you everything about Tally ERP 9 Textbook Binding – 1 January 2014
4. Tally. ERP 9 with GST in Simple Steps Paperback – 1 February 2020
5. Tally. ERP 9 Course Kit with GST and MS Excel by Vikas Gupta- Comdex Publication.

Course Code		TITLE OF THE COURSE	L	T	P	C
Open Elective Course		Fundamentals of Insurance	3			3

**Course Objectives:**

1. To understand the basic concepts of insurance.
2. To enable the students to gain knowledge of principles of insurance.
3. To introduce the procedure for taking life insurance.
4. To understand the various policies offered under general insurance policies.
5. To gain expertise in marine and fire insurance policies.

**Expected Course Outcomes:**

The students will be able to:

1. Explain the concepts of insurance
2. Enumerate the insurance principles.
3. Discuss the life insurance policy procedures and types.
4. Aware of various insurance coverages offered under general insurance.
5. List down the types of fire and marine insurance policies.

**Unit I Introduction**

Definition – History - Basic Concepts – Insurer – Insured - Insurance Policy - Insurance Premium - Role and importance – Functions – Advantages – Disadvantages.

**Unit II Principles of Insurance**

Insurance contract – Principles of insurance - Insurable Interest - Utmost Good Faith - Proximate Cause- Indemnity - Mitigation of Loss- Subrogation – Contribution - Type of insurance – Life General – Insurance v/s Assurance – Double insurance – IRDA.

**Unit III Life Insurance**

Meaning – definition – features – advantages – classification of policies – Term Life Insurance – Unit – Linked Insurance Plans – Whole Life Insurance – Endowment Plans – Child Plan for Educations – Retirement Plans - Procedure of taking Life Insurance Policy – surrender of policies – foreclosure.

**Unit IV General Insurance Policies**

Health insurance and its types – individual health insurance – Family floater insurance – critical illness coverage – Senior Citizen Health Insurance – Group Health Insurance – Automobile insurance – Home Owner Insurance - Motor Insurance - Travel Insurance - Property Insurance - Commercial Insurance -

Asset Insurance Pet Insurance - Bite-Sized Insurance.

### **Unit V Marine Insurance and Fire Insurance**

Definition of Marine Insurance Contract - procedure of taking marine policy - Warranties of Marine Insurance - Types of Warranties - Types of marine policies - Definition of Fire Insurance Contract - Procedure for taking Fire Insurance Policies - Types of Fire Insurance Policies, Policy Conditions - implied and express condition.

### **Reference Books**

1. Insurance Principles and Practice, M.N. Mishra & S.B. Mishra, Sultan & Chand Publications.
2. Elements of Insurance – Dr. A. Murthy, Margham Publications.
3. Banking and Insurance – E. Gordon, P.K. Gupta, Himalaya Publishing House.
4. Principle of the practice of Insurance – Dr P. Periasamy, Himalaya Publishing House.
5. Insurance Principles and practice – Inderjit Singh, Rakesh Katyal and Sanjay Arora, Kalyani Publishers.

Course Code		TITLE OF THE COURSE	L	T	P	C
Open Elective Course		Elements of Banking	3			3
<b>Course Objective</b>						
<ol style="list-style-type: none"> <li>1. To gain the knowledge of Indian Banking system.</li> <li>2. To learn the role and functions of Central Bank.</li> <li>3. To acquaint with functions of commercial banks.</li> <li>4. To enable the students to learn the concept of cooperative banks.</li> <li>5. To outline the concept and types of small banks in India.</li> </ol>						
<b>Learning Outcome</b>						
At the end of the course students shall be able to:						
<ol style="list-style-type: none"> <li>1. Discuss the types of banks and banking system in India.</li> <li>2. Evaluate the functions of the central bank in India.</li> <li>3. Elucidate the functions of commercial banks in India.</li> <li>4. To understand the working of the co-operative banks and Regional Rural Bank in India.</li> <li>5. To grasp the concept of small banks in India.</li> </ol>						
<b>Unit – I</b>						
Introduction – Definition of Bank and Banking – Origin of banks – Classifications of Banks – Banking System in India.						
<b>Unit – II</b>						
Central Bank – need– principles- establishment – Legal Framework – Functions.						
<b>Unit - III</b>						
Commercial Bank – definition – Objectives of commercial bank – functions of commercial bank – Types of Accounts and Loans – Commercial Bank Vs Central Bank.						
<b>Unit – IV</b>						
Reginal Rural Bank – features – Functions – Co-operative Bank – Three Tier Structure – Functions.						

## **Unit – V**

Small Finance Bank – meaning – importance – Small Finance Banks in India.

### **References**

1. Banking Theory: Law & Practice: K P M Sundram and V L Varshney, Sultan Chand & Sons.
2. Indian Financial System: M.Y. Khan, McGraw Hill Education.
3. Banking Theory Law and Practice, Maheswari, S.N. Kalyani Publications.
4. Banking Law and Practice, Gupta R. K, Jain Book Agency
5. Banking Theory Law and Practice, S. Gurusamy, Vijay Nichole Publications.

### **E Resources**

<https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20-Professional.pdf>

<https://www.iibf.org.in/iibfBooks>

Course Code		TITLE OF THE COURSE	L	T	P	C
SEC -SB		Principles of Environmental Science	3			3
<p><b>Course Objectives</b></p> <ol style="list-style-type: none"> <li>1. To familiarize the students with basic concepts of environment.</li> <li>2. To introduce Ecosystem and Biodiversity.</li> <li>3. To make the students realize the value of natural resources.</li> <li>4. To understand their role and responsibility in this environment.</li> <li>5. To inculcate social ethics among the students.</li> </ol>						
<p><b>Expected Course Outcomes</b></p> <p>After completion of the course, students would be able to:</p> <ol style="list-style-type: none"> <li>1. Explain the concept of environment.</li> <li>2. Discuss about the biodiversity and ecosystems.</li> <li>3. Realize the importance of preservation of natural resources.</li> <li>4. Identify the factors causing environmental pollution.</li> <li>5. Discuss social issues.</li> </ol>						
<p><b>Unit- I: Introduction to environment and environmental studies</b></p> <p>Introduction to environment – components – nature of environment - need of awareness – water crisis - climatic change - fossil fuels– pollution – loss of biodiversity – deforestation – their impacts – reasons for environmental problems – anthropocentric and eco centric views. Environmental studies - multidisciplinary nature – scope and aim – sustainable development principles – RRR concept - extension – response of world community – Indian environment a movement – environmental calendar.</p>						
<p><b>Unit- II: Ecosystem and Biodiversity</b></p> <p>Ecosystem – structure – functions – simplified ecosystem models (food chain and food webs and their types) - forest – grassland – pond – desert- estuary ecosystems – ecological succession – ecological pyramids – Bio-geochemical cycles of water – oxygen-carbon phosphorous and sulphur. Biodiversity – definition – types – species – genetic and ecosystem diversities- values of biodiversity – threats to biodiversity – conservation of biodiversity – endemism – biodiversity hotspots – Indian biodiversity – soils of India – floristic regions – endemic species of India – IUCN lists -red-green and blue data books</p>						
<p><b>Unit- III: Natural Resources</b></p>						

Natural resources – definition – types – forest resources – uses –deforestation- reasons - effects – water resources – distribution of water in the globe – other reasons for problems – conservation of water – dams – effects of dams - food resources – modern agriculture– ill effects -energy resources- types – hydel – nuclear – solar –wind and biomass energy - world scenario – Indian scenario Population and environment – reasons for over exploitation of resources – population – demography – population curves – population explosion – effects – consumerism – effects – urbanization – reasons and effects- role of an individual.

#### **Unit- IV: Environmental Pollution**

Pollution – definition – types – air pollution – causes and effects – effects of CO<sub>2</sub> – CO – NO<sub>x</sub> – SO<sub>x</sub> – particulates – control of air pollution – water pollution – causes – effects – remedies – soil pollution – solid waste management – e waste – ill effects of e-waste – proper recycling- Noise pollution – reasons – effects – control – nuclear pollution – cases – effects and control – marine and thermal pollution causes – effects and remedies-Legal provisions for protecting environment – article 48 A – 51 A (g) – Environment act 1986 – Air act 1981 – Water act 1974 – wild life protection act – Forest act 1980- salient features and inadequacies - problems in implementation – reasons.

#### **Unit- V: Social issues and Environmental Ethics**

Present environmental scenario – greenhouse effect – climate change – The Kyoto Protocol – ozone layer depletion-The Montreal Protocol - acid rain – causes – effects - disparity among the nations – The Copenhagen UNFCCC summit – carbon currency- virtual water- genetically modified organisms. Environmental ethics – introduction – people getting affected - resettlement and rehabilitation – issues involved — Sardar Sarovar project – Tawa Matsya sang - Melting icebergs of Arctic.

#### **Reference Books**

- 1 Environmental Studies, N. Nandini, N. Sunitha and Sucharita Tandon, Sapna Book House, 2007.
2. Text book of Environmental Science, Ragavan Nambiar, SciTech Publications, 2009.
3. Text book of Environmental Chemistry and Pollution Control, S.S. Dara, S. Chand and Co., 2002.
4. Environmental Chemistry, Colin Baird, W.H. Freeman and company, New York, 1999.
5. Environmental Chemistry, Gary W. VanLoon and Stephen J. Duffy, Oxford University Press, 2000.
6. New Trends in Green Chemistry, V.K. Ahluwalia and M. Kidwai, Anamaya Publishers, 2006. 2000.

Course Code		TITLE OF THE COURSE	L	T	P	C
SEC -VB		Basics of Human Values and Business Ethics	2			2

### Course Objectives

To sensitize students about fundamental values and principles about life and try to help them in building strong & ethical character.

1. To stimulate moral imagination of students.
2. To enhance quality behaviour among all stake holders.
3. To Stimulate student's sense of responsibility.
4. To make them understand business ethics.
5. To introduce CSR.

### Expected Course Outcomes

After completion of the course, students would be able to:

1. Recognize the human values.
2. Comply with ethical human conduct.
3. Prioritize harmony in the family.
4. Discuss the importance of business ethics.
5. Understand the CSR.

### Unit- I: Introduction to and need for Value Education

Introduction to Value Education - Self-Exploration as the Process for Value Education - The Basic Human Aspirations - Anthropology & Sociology and Genesis Human Value.

### Unit- II: Understanding the Harmony

Human Being as Co-existence - Harmony with Self, Body, Family, Society, Nature - Universal Human Values & Ethical Human Conduct - Holistic Alternative towards Universal Human Order - Pedagogies for imbibing human values and ethics.

### Unit- III: Harmony in the Family and Society

Understanding harmony in the Family - the basic unit of human interaction - Understanding values in human - human relationship; meaning of Nyaya and program for its fulfilment to ensure Ubhay Tripti; Trust (Vishwas) and Respect (Samman) as the foundational vales of relationship.

Understanding the meaning of Vishwas; Difference between intention and competence - Understanding



the meaning of Samman - Difference between respect and differentiation; the other salient values in relationship - Understanding the harmony in the society (society being an extension of family): Samadhan, Samridhi, Abhay, Sah-Astitva as comprehensive Human Goals - Visualizing a universal harmonious order in society - Undivided Society (Akhand Samaj).

#### **Unit- IV: Principles of Business Ethics**

Introduction of Basic Principles of Business Ethics - Ethical Issues - Moral Reasoning & Moral Responsibility - Ethical Principles in Business i.e., Utilitarianism - Rights & Duties - Justice & Fairness - Integration among Principles.

#### **Unit- V: Business Ethics and CSR**

Ethics and the Environment - Ethics of Consumer Protection & Marketing - Ethics and the Employee - Ethics of Job Discrimination - Corporate Social Responsibility.

#### **Reference Books**

- 1 A foundation course in Human Values and Professional Ethics, R R Gaur, R Sangal & G P Bagaria, Excel Books
2. Business Ethics – 7 th Edition, Manuel G Velasquez, Pearson Education, 2016.
3. Human Values & Professional Ethics, S B Gogate, Vikas Publishing House Pvt. Ltd., Latest.
4. Business Ethics and Corporate Governance, B.N. Ghosh, McGraw-Hill, 20013.
5. Business Ethics, Richard T DeGeorge, Pearson Education, 2015.