

SRI CHANDRASEKHARENDRA SARASWATHI VISWA MAHAVIDYALAYA

Deemed to be University u/s 3 of the UGC Act, 1956

Accredited with "A" Grade by NAAC

Enathur, Kanchipuram – 631 561 Tamilnadu, India

CENTRE FOR DISTANCE AND ONLINE EDUCATION

Programme Structure and Syllabus

B. Com -ODL/OL Mode

Programme Structure

Semester	Course Code	Course Name	Credit	Scheme of Evaluation		
				Internal	University Exam	Maximum Marks
I	LT101	Tamil I	3	30	70	100
	LS101	Sanskrit - I				
	ODLLE102	English-I	3	30	70	100
	BC103	Economic Analysis - I	4	30	70	100
	BC104	Financial Accounting	4	30	70	100
	BC105	Business Communication	4	30	70	100
		Comprehensive Viva	2	50		50
Total			20			
II	LT201	Tamil-II	3	30	70	100
	LS201	Sanskrit- II				
	LE202	English- II	3	30	70	100
	BC 203	Principles of Management	4	30	70	100
	BC214	Cost Accounting	4	30	70	100
	BC 205	Economic Analysis – II	4	30	70	100
	BC206	Principles of Environmental Science	4	30	70	100
Total			22			
III	LT301	Tamil-III	3	30	70	100
	LS301	Sanskrit-III				
	LE302	English -III	3	30	70	100
	BC312	Advanced Accountancy- I	4	30	70	100

	BC303	Business Statistics	4	30	70	100
	BC304	Environment of Business	4	30	70	100
		Comprehensive Viva	2	50		50
Total			20			
IV		Tamil-IV	3	30	70	100
		Sanskrit-IV		30	70	100
	LE402	English – IV	3	30	70	100
	BC413	Advanced Accountancy- II	4	30	70	100
	BC315	Business Laws	4	30	70	100
	BC415	Banking theory, Law and Practice	4	30	70	100
	BC416	Company Law	3	30	70	100
	BC407	Marketing Management	3	30	70	100
	Total			24		
V	BC501	Entrepreneurship and Small Business Management	4	30	70	100
	BC512	Management Accounting	4	30	70	100
	BC514	Financial Management	4	30	70	100
	BC505	International Trade and Export Management	4	30	70	100
	BC516	Corporate Accounting - I	4	30	70	100
		Total	20			
VI	BC611	Techniques of Costing	4	30	70	100
	BC602	Principles and Practice of Auditing	4	30	70	100
	BC614	Financial Services and Market	4	30	70	100
	BC615	Corporate Accounting - II	4	30	70	100
	BC606	Project Internship	4	50		50
	Total			20		
Total Credits			126			

SEMESTER I

Course syllabus

இளங்கலை முதலாமாண்டு தமிழ் இலக்கியம்

முதல் பருவம்

தாள்-1 மொழிப்பாடம் பொதுத்தமிழ் -1

அனைத்து பட்டப்படிப்பு பிரிவுகளுக்கும் பொதுவானது (Common to all Undergraduate Courses)

கற்றலின் பயன்: வாழ்க்கையின் அனுபவங்களின்

உணர்வுகளின் இயல்பான வெளிப்பாடு கலை என்பதை உணர்தல்: நல்ல உயர்வான படைப்பாளிகளை அறிந்துக்கொள்ளல்,

அலகு 1:

தமிழ் இலக்கிய வரலாறு

1. நாட்டுப்புற இலக்கிய வரலாறு-நாட்டுப்புறப் பாடல்கள் நாட்டுப்புறக் கதைகள் நாட்டுப்புறக் கதைப்பாடல்கள், பழமொழிகள், விடுகதைகள்
2. உரைநடை இலக்கிய வரலாறு சிறுகதைகள் தோற்றமும் வளர்ச்சியும்.
3. கவிதை இலக்கிய வரலாறு-புதுக்கவிதைகள் தோற்றமும் வளர்ச்சியும்.

நாடக இலக்கிய வரலாறு

அலகு 2:

1. வாய்மொழி இலக்கியம் நாட்டுப்புறப்பாடல்கள்.தாலாட்டு, ஒப்பாரி
2. புதுமைப்பித்தன் சிறுகதைகள் கடவுளும் கந்தசாமிப்பிள்ளையும், ஒரு நாள்கழிந்தது

அலகு 3:

1. பாரதியார் காணி நிலம் வேண்டும், நல்லதோர் வீணை
2. பாரதிதாசன் -தமிழ்காதல், தமிழ் வளர்ச்சி
3. கவிமணி தேசிய விநாயகம் பிள்ளை ஆறுதன் வரலாறு கூறுதல்

4. சிற்பி - முள்... முள்... முள்...

5. அப்துல் ரகுமான் - குருடர்களின் யானை

அலகு 4.

1. பம்மல் சம்பந்தமுதலியார் சந்திரஹரி (நாடகம்)

அலகு 5:

1. பொருந்திய சொல் தருதல்

2. மரபுத் தொடர்கள்.

அலகு	தலைப்பு	பக்கம்
அலகு - 1	1.தமிழ் இலக்கிய வரலாறு	
	1.1நாட்டுப்புற இலக்கிய வரலாறு-நாட்டுப்புறப் பாடல்கள் நாட்டுப்புறக் கதைகள் நாட்டுப்புறக் கதைப்பாடல்கள், பழமொழிகள், விடுகதைகள்	
	1. 2 உரைநடை இலக்கிய வரலாறு சிறுகதைகள் தோற்றமும் வளர்ச்சியும்.	
	1.3 கவிதை இலக்கிய வரலாறு-புதுக்கவிதைகள் தோற்றமும் வளர்ச்சியும்.	
அலகு- 2	2.வாய்மொழி இலக்கியம் நாட்டுப்புறப்பாடல்கள்.தாலாட்டு, ஒப்பாரி	
	2.1 புதுமைப்பித்தன் சிறுகதைகள் கடவுளும் கந்தசாமிப்பிள்ளையும், ஒரு நாள்கழிந்தது	
அலகு - 3	3.1 பாரதியார் காணி நிலம் வேண்டும், நல்லதோர் வீணை	
	3.2 பாரதிதாசன் -தமிழ்காதல், தமிழ் வளர்ச்சி	

	3.3 கவிமணி தேசிய விநாயகம் பிள்ளை ஆறுதன் வரலாறு கூறுதல்	
	3.4 சிற்பி - முள்... முள்... முள்...	
	3.5 அப்துல் ரகுமான் - குருடர்களின் யானை	
அலகு - 4	4.1 பம்மல் சம்பந்தமுதலியார் சந்திரஹரி (நாடகம்)	
அலகு - 5	5.1 பொருந்திய சொல் தருதல்	
	5.2 மரபுத் தொடர்கள்.	

1.அலகு - 1 : தமிழ் இலக்கிய வரலாறு

தமிழ் இலக்கியம் இரண்டாயிரம் ஆண்டுகளுக்கு மேலாக தொடர்ச்சி கொண்டு இவ்வுலகின் சிறந்த இலக்கியங்களில் ஒன்றாக விளங்குகிறது. வாழ்வின் பல்வேறு கூறுகளைத் தமிழ் இலக்கியங்கள் இயம்புகின்றன. தமிழ்இலக்கியத்தில் வெண்பா, குறள், புதுக்கவிதை, கட்டுரை, பழமொழி, எனப் பல வடிவங்கள் உள்ளன. தமிழில் வாய்மொழி இலக்கியங்களும் முக்கிய இடம் வகிக்கின்றன.

வரலாறு :

மு. வரதராசனின் தமிழ் இலக்கியம் என்னும் நூலில் தரப்பட்டிருக்கும் தமிழ் இலக்கிய கால வகைப்பாட்டை அடிப்படையாகக் கொண்ட வகைப்பாடு பின்வருமாறு:

இக்காலம்

- பத்தொன்பதாம் நூற்றாண்டு
- கிறிஸ்துவ தமிழ் இலக்கியம்
- புதினம்

Sri Chandrasekharendra Saraswathi Viswa Maha Vidyalaya

Sanskrit Syllabus for All under Graduate Courses

(BCA/BBA/B.Com/B.Sc)

L-1 Sanskrit

Semester I

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

Text Books -

1. Samskrita Siksha - Part I & II

Published by Department of Sanskrit and Indian culture, SCSVMV University (Deemed University), Enathur, Kanchipuram.

Course Title English - I

Course Code LE102

Semester I

Credits 3

Course Objective

1. To improve reading and comprehension through biographies and poetry.
2. To develop literary appreciation and interpretative skills.
3. To enhance grammatical accuracy and effective language use.
4. To strengthen overall English communication skills.
5. To promote personality development and career readiness.

Unit I: Biography This unit explores on short biographies, delving into the lives and achievements of notable individuals. Students will learn to examine these texts, explore their historical and cultural backgrounds, and recognize the value of personal stories. This unit is designed to strengthen comprehension and critical thinking by engaging with a variety of life narratives.

Unit II: Poetry This unit delves into the world of poetry, exploring its forms, themes, and techniques. Students will analyze the given poetic works, understand poetic devices, and appreciate the emotional and cultural impact of poetry. This unit aims to enhance literary interpretation skills and foster a deeper love for poetic expression.

Unit III: Grammar This unit focuses on refining grammatical skills to enhance clarity and precision in writing. Explore nuances of syntax, punctuation, and word choice through practical exercises and detailed analyses. From sentence structure to stylistic nuances, delve into the art of grammatical finesse. This unit aims to elevate your communication prowess and master the intricacies of effective language usage.

Unit IV: Grammar II This unit on Grammar is intended to enhance student's proficiency in English language skills across reading, writing, listening, and speaking. Exploring grammar, vocabulary, and comprehension strategies to improve communication in various contexts.

Through engaging activities and discussions, it expands understanding and fluency while building confidence in using English effectively.

Unit V: Personality development Personality development focuses on enhancing students' personal growth and interpersonal skills. Through self-awareness exercises and communication practice, students will learn to build confidence, manage time effectively, and plan their careers. It aims to develop individuals who are well-rounded and ready to achieve both personal and professional goals.

Course Outcomes

1. Understand and analyze biographies and poetic texts.
2. Apply correct grammar in writing and speaking.
3. Communicate effectively in academic and social contexts.
4. Demonstrate improved confidence and interpersonal skills.
5. Show readiness for personal and professional growth.

Textbooks

1. Wren, P. C., & Martin, H. *High School English Grammar and Composition*. S. Chand.
2. Narayan, R. K. *Selected Short Biographies*. Orient Blackswan.
3. Abrams, M. H. *A Glossary of Literary Terms*. Cengage Learning.
4. Palgrave. *English Poetry: An Anthology*. Macmillan.
5. Murphy, Raymond. *English Grammar in Use*. Cambridge University Press.

Reference Books

1. Thornbury, Scott. *How to Teach Grammar*. Pearson.
2. Prasad, B. *Personality Development*. S. Chand.
3. Leech, Geoffrey. *A Linguistic Guide to English Poetry*. Pearson.
4. Wood, Frank. *English Grammar and Composition*. Macmillan.
5. Lucas, Stephen. *The Art of Public Speaking*. McGraw Hill.

Web Resources

1. British Council – Learn English: <https://learnenglish.britishcouncil.org>
2. Poetry Foundation: <https://www.poetryfoundation.org>
3. BBC Learning English: <https://www.bbc.co.uk/learningenglish>
4. Purdue OWL (Grammar & Writing): <https://owl.purdue.edu>
5. Coursera / NPTEL (Personality & Communication Skills)

Course Title **Economic Analysis – I**

Course Code **BC103**

Semester **I**

Credits **4**

Course Objectives

- ❖ To introduce the fundamental concepts, scope, and nature of economics and to distinguish between microeconomics and macroeconomics.
- ❖ To develop an understanding of consumer preferences, utility analysis, and the principles governing consumer equilibrium and choice.
- ❖ To explain the theories of demand, elasticity, and production and their applications in business decision-making.
- ❖ To familiarize students with various cost and revenue concepts and their behavior in the short and long run for effective business planning.
- ❖ To analyze the characteristics and pricing mechanisms of different market structures and their impact on business decisions.

Unit I – Introduction to Economics

Definition and Nature of Economics – Wealth, Welfare, and Scarcity definitions – Economics as a Science and an Art – Positive and Normative Economics – Scope and Importance of Economics – Microeconomics vs. Macroeconomics – Role of Economics in Business Decision-Making.

Unit II – Theory of Consumer Behaviour

Concept of Utility – Cardinal and Ordinal Approaches – Law of Diminishing Marginal Utility – Law of Equi-Marginal Utility – Consumer Surplus – Indifference Curve Analysis – Properties, Marginal Rate of Substitution, and Consumer Equilibrium – Application of Consumer Behaviour in Modern Markets.

Unit III – Demand, Supply, and Production Analysis

Demand: Meaning, Determinants, and Law of Demand – Elasticity of Demand – Types, Measurement, and Applications – Supply: Law of Supply – Determinants and Exceptions –

Factors of Production – Production Function – Law of Variable Proportions and Returns to Scale – Integration of Demand and Supply in Business Forecasting.

Unit IV – Cost and Revenue Analysis

Types of Costs – Fixed, Variable, Total, Average, and Marginal Costs – Short-Run and Long-Run Cost Curves – Economies of Scale – Revenue Concepts – Total, Average, and Marginal Revenue – Break-Even Analysis – Applications and Limitations – Use of Cost and Revenue Analysis in Managerial Decision-Making.

Unit V – Market Structures and Pricing

Market: Meaning, Features, and Classification – Perfect Competition – Price and Output Determination – Monopoly – Price Discrimination and Regulation – Monopolistic Competition – Product Differentiation and Selling Costs – Oligopoly – Features, Price Rigidity, and Collusive Models – Contemporary Market Practices and Digital Pricing Strategies.

Course Outcomes

Upon successful completion of this course, the student will be able to:

1. Explain the fundamental concepts and scope of economics and differentiate between micro and macroeconomic perspectives.
2. Apply the principles of utility and indifference curve analysis to determine consumer equilibrium.
3. Analyze the relationship between demand, supply, and production decisions in business contexts.
4. Evaluate cost and revenue relationships to support managerial decision-making and profit planning.
5. Assess the pricing and output decisions under various market structures using theoretical and graphical tools.

Textbooks

1. Sankaran, S. (2019). Business economics. Margham Publications.
2. Aryamala, A. (2018). Business economics. Vijay Nicole Imprints.
3. Dwivedi, D. N. (2020). Microeconomics: Theory and applications. Vikas Publishing House.

4. Mankiw, N. G. (2021). Principles of microeconomics (9th ed.). Cengage Learning.
5. Ahuja, H. L. (2022). Microeconomic theory. S. Chand Publishing.

Reference Books

1. Varshney, R. L., & Maheswari, K. L. (2020). Managerial economics. Sultan Chand & Sons.
2. Dewett, K. K. (2019). Modern economic theory. S. Chand Publishing.
3. Maddala, G. S., & Miller, E. (2017). Microeconomic theory and applications. McGraw Hill Education.
4. Reddy, P. N., & Appanniah, H. R. (2018). Business economics. Himalaya Publishing House.
5. Varian, H. R. (2019). Intermediate microeconomics: A modern approach (9th ed.). W. W. Norton & Company.

E-Resources

1. <https://www.khanacademy.org/economics-finance-domain/microeconomics>
2. <https://openstax.org/books/principles-microeconomics-3e/pages/6-introduction>
3. <https://nptel.ac.in/courses/110/105/110105016/>
4. <https://openstax.org/books/principles-microeconomics-3e/pages/8-introduction>
5. <https://nptel.ac.in/courses/110/105/110105121/>

Course Title	Financial Accounting
Course Code	BC104
Semester	I
Credits	4

Course Objectives

- To Provide students with a clear understanding of the meaning, scope, and objectives of the financial accounting
- To Familiarize students with basic accounting concepts, conventions and the double entry system and to develop the ability to record business transactions and prepare books of accounts such as journal, ledger, cash book and trial balance.
- To Enable students to prepare final accounts of sole trading concerns and non-trading organisations.
- To Equip students with practical knowledge of bank reconciliation statement and depreciation method.
- To help students understand single entry system and its conversion into double entry system.

Unit – I

Meaning and Scope of Accounting, Basic Accounting concepts and conventions – Objectives of Accounting – Accounting Transactions – Double Entry Book Keeping – Journal, Ledger, Preparation of Trial Balance – Preparation of Cash Book

Unit – II

Preparation of Final Accounts of a sole trading concern – Adjustments Receipt and Payments Account, Income and Expenditure Account and Balance sheet of Non-Trading Organisations.

Unit – III

Average due date – Account Current Classification of Errors – Rectification of Errors – Preparation of Suspense Account Bank Reconciliation Statement

Unit – IV

Depreciation – Meaning, causes, Types – Straight Line Method – Written Down Value Method, Insurance Policy Method, Sinking Fund Method & Annuity Method, Insurance Claims – Average Clause (Loss of Stock & Loss of Profit)

Unit – V

Single Entry – Meaning, Features, Defects, Difference between Single Entry and Double Entry System – Statement of Affairs Method – Conversion Method

Course Outcomes

- ❖ Explain the meaning, scope, objectives, concepts and conventions of accounting and apply the double entry system in recording transactions.
- ❖ Prepare journal entries, ledger accounts, cash book and trial balance accurately for business transactions.
- ❖ Prepare final accounts of sole trading concerns and financial statements of non-trading organisation.
- ❖ Prepare bank reconciliation statements and account for depreciation using various methods.
- ❖ Understand features and limitations of single-entry system and prepare statements of affairs and conversion accounts.

Text Books:

1. Gupta R.L., Gupta V.K., (2025), Financial Accounting – I, Sultan Chand & Sons, ISBN: 81-982259-2-4
2. Dr. C. B. Senthil Kumar, Dr. Kishor N. Jagtap, Mr. Sushil Kumar & Dr. Priyanka, (2024), Financial Accounting – I, Kripa Drishti Publications, ISBN: 978-81-970675-1-8
3. Dr. A. Karim, Dr. S.S. Khanuja & Dr. Piyush Mehta, (2022), Financial Accounting (Practice + Theory), SBPD Publishing House, ISBN: 978-93-90498-32-1
4. Dr. (Ms.) Prashanta Athma, Financial Accounting, Himalaya Publishing House
5. T.S. Grewal, H.S. Grewal, G.S. Grewal & R.K. Khosla, Double-Entry Book Keeping & Financial Accounting, Sultan Chand & Sons, ISBN: 978-93-484-5745-5

Reference Books:

1. Dr. S. K. Singh, (2021), Financial Accounting (Comprehensive), SBPD Publications
2. S.P. Jain & K.L. Narang, Financial Accounting: Textbook, Kalyani Publishers, ISBN: 9355404042
3. R.L. Gupta & V.K. Gupta (2021), Financial Accounting, Sultan Chand & Sons, ISBN: 8180547329 / 9788180547324
4. Gupta R.L., Gupta V.K., (2019), Principles and Practice of Accounting (14th Revised Edition), Sultan Chand & Sons, ISBN: 978-93-5161-147-9
5. R.L. Gupta & M. Radhaswamy (2025), Advanced Accountancy Vol. I, Sultan Chand & Sons, ISBN: 978-8180546990

Web Resources

<https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-5-Sep-2021.pdf>

https://backup.pondiuni.edu.in/storage/dde/dde_ug_pg_books/BBA1003BCOM1003%20Principles%20of%20Financial%20Accounting.pdf

https://baou.edu.in/assets/pdf/PGDF_101_slm.pdf

[https://hpuniv.ac.in/hpuniv/upload/uploadfiles/files/ilovepdf_merged_compressed%20\(2\)%20\(1\).pdf](https://hpuniv.ac.in/hpuniv/upload/uploadfiles/files/ilovepdf_merged_compressed%20(2)%20(1).pdf)

<https://uou.ac.in/sites/default/files/slm/BHM-404T.pdf>

Course Title	Business Communication
Course Code	BC105
Semester	I
Credits	4

Course Objective:

To develop effective written and oral communication skills, ensuring students can navigate everything from a traditional board meeting to a modern virtual interview with ease.

Unit –I

Definition – Methods – Types – Principles of Effective Communication – 7Cs of Communication - Barriers to communication – Identifying and Overcoming Barriers to Communication – theories of communication- audience analysis - - Business Letter – Layout - Full Block, Modified Block, and Semi-Block styles

Unit II: Employment Readiness & Sales Correspondence

Kinds of Business Letters – Interview –The Interview Life cycle - Interview Types: Stress, Panel, Technical, and AI-led Video Interviews - The STAR Technique (Situation, Task, Action, Result) for behavioral questions - Formal On boarding: Appointment, Acknowledgement, and Promotion letters - Trade Correspondence: Enquiries, Replies, Orders, and Sales letters -Handling Circulars and Customer Complaints.

Unit III: Practices in Business Communication

Crafting a Professional CV - Designing Functional vs. Chronological CVs - ATS (Applicant Tracking System) optimization for the digital age - The Art of the Persuasive Cover Letter – Group discussions – mock interviews- seminars

Unit IV: Internal Documentation & Reporting

Report Writing: Structure of Informative and Analytical reports Meeting Management: Agenda Setting: Prioritizing the "Need-to-Know" - Minutes of the Meeting (MoM): Recording resolutions and action items - Internal Tools: Memorandum (Memo) writing and

internal Notes - Office Orders and Administrative Circulars - Oral Communication Mastery - Pitch, Tone, and Velocity: Using your voice as a tool - Active Listening: The bridge to better collaboration - Public Speaking: Overcoming anxiety and structuring a pitch

Unit V: Digital Communication & Global Etiquette

Modern Communication Channels: Video Conferencing, Fax, and Websites - Email Etiquette (The Netiquette)- The hierarchy of CC vs. BCC and the 24-hour response protocol - Workplace Etiquette - Physical Decorum: Dress codes (Business vs. Smart Casual)- Digital Decorum: "Camera-on" protocols and muting etiquette in virtual meetings - Interpersonal Skills: Cross-cultural sensitivity and gender-neutral communication – cultural sensitiveness and cultural context.

Text Books:

1. Payal Mehra, Business Communication for Managers, Pearson (2016).
2. Pattan Chetty & M.S. Ramesh, Effective Business English and Correspondence.
3. N.S. Raghunathan & B. Santhanam, Business Communication, Margham.
4. Rajendra Paul and Korla Halli - Business Communication.

Reference Books:

1. R.S.N. Pillai and Bagavathi, Commercial Correspondence.
2. Dr. K. Sundar, Business Communication, Vijay Nicole Publication.

Course Outcomes:

Upon successful completion of this course, the student will be able to:

1. Apply fundamental communication principles (7Cs, barriers, active listening) and oral communication techniques (pitch, tone, velocity) to ensure clarity and effectiveness in diverse professional interactions.
2. Construct professional employment documentation (ATS-optimized CVs, persuasive cover letters) and demonstrate competency in various interview formats (traditional, panel, AI-led) using structured techniques like STAR for behavioral responses and draft specialized stakeholder correspondence for banking, insurance, agency, and

corporate governance contexts, adhering to conventional formats, regulatory requirements, and professional etiquette.

3. Develop internal organizational documents including informative and analytical reports, meeting minutes (MoM), memoranda, and administrative circulars with appropriate structure, tone, and actionable clarity.
4. Navigate digital communication landscapes effectively by applying email netiquette, video conferencing protocols (camera-on/muting etiquette), and 24-hour response standards while maintaining cross-cultural sensitivity and gender-neutral language.

SEMESTER II

இளநிலைப் பட்டப்படிப்புகள்
அடித்தளப் படிப்பு
முதலாமாண்டு பருவம் II தமிழ்

ஆக்கியோர்

தமிழ்த்துறை
ஸ்ரீ சந்திரசேகரேந்திர சரஸ்வதி விஸ்வ
மஹா வித்யாலயா
நிகர்நிலைப் பல்கலைக்கழகம்,
ஏனாத்தூர், காஞ்சிபுரம் 631 502
தமிழ்நாடு, இந்தியா.

இளநிலைப் பட்டப்படிப்புகளுக்குரிய
முதலாமாண்டு - இரண்டாம் பருவம்
தமிழ் - தாள் - I
பாடத்திட்டம் (2024- 2025)

அலகு-1

1. தமிழ் இலக்கிய வரலாறு
2. சிற்றிலக்கிய வரலாறு
3. கிருத்துவ இலக்கிய வரலாறு

அலகு - 2

1. நந்திக்கலம்பகம்
2. முத்தொள்ளாயிரம்
3. தமிழ்விடு தூது

அலகு - 3

1. திருக்குற்றாலக்குறவஞ்சி (குறத்தி மலைவளம் கூறுதல்)
2. முக்கூடற் பள்ளு (நாட்டு வளம்)
3. இயேசு பிரான் பிள்ளைத் தமிழ் (அறிமுகம் மட்டும்)

அலகு-4:

1. சீராப்புராணம் (மானுக்குப் பிள்ளை நின்ற படலம்)

அலகு - 5: மொழிப்பயிற்சி

1. இலக்கணக்குறிப்புகள்:
பண்புத்தொகை, வினைத்தொகை, உம்மைத்தொகை, அன்மொழித் தொகை, இருபெயரொட்டுப் பண்புத்தொகை (பாடப்பகுதி சொற்கள் மட்டும்)
2. ஒருபொருள் குறித்த பல சொற்கள்
3. பல பொருள் குறித்த ஒரு சொல்

இளநிலை பட்டப்படிப்புகளுக்குரிய
முதலாம் ஆண்டு - இரண்டாம் பருவம்
தமிழ் -தாள் ।

Sri Chandrasekharendra Saraswathi Viswa Maha Vidyalaya
Sanskrit Syllabus for All under Graduate Courses
(BCA/BBA/B.Com/B.Sc)

L-2 Sanskrit

Semester II

Unit - I भाग: - क

Poetry: सुभाषितमाला I - 1 to 6 Slokas

Prose: Lessons 1 to 3 (From Sanskrit Pravesika)

Unit - II भाग: - ख

Poetry: सुभाषितमाला II - 1 to 8 Slokas

Prose: Lessons 4 to 6 (From Sanskrit Pravesika)

Unit - III भाग: - ग

Grammar:

1.अच्सन्धिः

2.हल्सन्धिः

Unit - IV भाग: - घ

Essays:

1.अस्माकं देशः

- 2.दीपावली महोत्सवः
- 3.संस्कृतप्रचारस्य आवश्यकता

Unit - V भागः - ङ

Slokas (Verses):

1. Sowndaryalahari (10 Slokas)

Text books

1. **Subhashitamala**, Prepared by Dept. of Sanskrit and Indian Culture, SCSVMV University.
2. **Sowndaryalahari**

Course Title **English - II**

Course Code **LE202**

Semester **II**

Credits **3**

Course Objectives

1. To study short stories, speeches, and one-act plays for literary understanding.
2. To analyze themes, structure, and language use in different literary forms.
3. To develop appreciation of rhetoric, drama, and concise narratives.
4. To strengthen grammatical accuracy and effective language usage.
5. To enhance overall English communication skills.

This General English course aims to enhance proficiency across key language skills. Students will develop strong reading abilities, enabling them to interpret a wide range of texts effectively. They will refine their writing skills, producing well-structured essays and reports with clear arguments and grammatical accuracy. Through speaking and listening activities, students will improve their communication skills, engaging in discussions and presentations with clarity and confidence. Vocabulary expansion and accurate language use will be emphasized, along with critical thinking skills for analyzing texts and forming coherent arguments. This course will, foster a comprehensive grasp of English for academic, professional, and social contexts

Unit I: Short Stories

We embark into the journey of short stories exploring its diverse forms, themes and techniques. Short stories encapsulate the story in compact and powerful narratives. In this unit we will examine how short stories are crafted, analyzing the unique structure and narrative techniques that distinguished them from longer form of fiction. This unit also gives importance to the author's use of language to evoke powerful emotion in a limited space.

Unit II: Great speeches

This unit on "Great Speeches," where words have changed the world. This unit analyzes rhetorical techniques, context, and lasting impacts. It also emphasizes the enduring impact of

great speeches in shaping ideas, motivating change, and fostering a shared understanding among diverse groups of people.

Unit III: One-Act play

Welcome to "Explore One-Act Plays"! In this unit, we journey through the concise yet powerful world of one-act plays. This unit explores Rabindranath Tagore's Chitra and its themes and styles. It also analyzes dramatic structure, character development, and thematic exploration within the compact form.

Unit IV: Grammar I

This unit focuses on refining grammatical skills to enhance clarity and precision in writing. Explore nuances of syntax, punctuation, and word choice through practical exercises and detailed analyses. From sentence structure to stylistic nuances, delve into the art of grammatical finesse.

Elevate your communication prowess and master the intricacies of effective language usage.

Unit V: Grammar II

This unit explores the fundamental rules and nuances of language. From sentence structure to punctuation, we'll delve into how grammar shapes clear and effective communication. Through practical examples and exercises, students will gain the skills to express with confidence and precision in both writing and speech. This course is designed to enhance student's proficiency in English language skills across reading, writing, listening, and speaking. Exploring grammar, vocabulary, and comprehension strategies to improve communication in various contexts. Through engaging activities and discussions, it expands understanding and fluency while building confidence in using English effectively.

Course Outcomes

1. Analyze short stories, speeches, and one-act plays using literary concepts.
2. Identify rhetorical, narrative, and dramatic techniques in texts.
3. Apply correct grammar in writing and speaking.
4. Communicate clearly and confidently in various contexts.
5. Demonstrate improved proficiency in reading, writing, listening, and speaking skills.

Textbooks

1. Narayan, R. K. *Selected Short Stories*. Indian Thought Publications.
2. Tagore, Rabindranath. *Chitra*. Macmillan India.
3. Lucas, Stephen E. *The Art of Public Speaking*. McGraw Hill.
4. Wren, P. C., & Martin, H. *High School English Grammar and Composition*. S. Chand.
5. Abrams, M. H. *A Glossary of Literary Terms*. Cengage Learning.

Reference Books

1. Leech, Geoffrey. *A Linguistic Guide to English Poetry*. Pearson.
2. Prasad, B. *Personality Development and Communication Skills*. S. Chand.
3. Wood, Frank. *English Grammar and Composition*. Macmillan.
4. Peck, John, & Coyle, Martin. *Literary Terms and Criticism*. Palgrave.
5. Valdes, Joyce Merrill. *Teaching Speech and Drama*. HarperCollins.

Web Resources

1. British Council – Learn English
<https://learnenglish.britishcouncil.org>
2. Poetry Foundation <https://www.poetryfoundation.org>
3. BBC Learning English
<https://www.bbc.co.uk/learningenglish>
4. Purdue Online Writing Lab (OWL)
<https://owl.purdue.edu>
5. NPTEL / SWAYAM – Communication & English Courses <https://swayam.gov.in>

Course Title	Principles of Management
Course Code	BC203
Semester	II
Credits	4

Course Objective

- ❖ To understand the basic concepts, principles, and nature of management.
- ❖ To study different approaches and philosophies of management.
- ❖ To develop planning and decision-making abilities.
- ❖ To gain knowledge of organizing, authority, and organizational structures.
- ❖ To understand direction, leadership, motivation, and controlling techniques.

Introduction of Management

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.

Planning

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

Decision-Making- Definition- Nature and Types of Decisions – Process - Characteristics - Factors Influencing Decisions - Importance and Significance of decision making

Organizing and Departmentation

Meaning- Principles of Organization - 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.

Direction and Controlling

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

Course Outcomes

- ❖ Students will be able to explain the basic concepts, principles, and functions of management.
- ❖ Students will be able to apply different management approaches to practical situations.
- ❖ Students will be able to analyze planning, forecasting, and decision-making processes.
- ❖ Students will be able to design suitable organizational structures and authority relationships.
- ❖ Students will be able to evaluate leadership, motivation, communication, and controlling techniques.

Text Book

1. Principles of Management – P.C. Tripathi & P.N. Reddy
2. Management – C.B. Gupta
3. Principles and Practice of Management – L.M. Prasad
4. Business Management – J.J. Prinsloo
5. Management Theory and Practice – Koontz & Weihrich

Reference Book

1. Management: A Global Perspective – Harold Koontz & Heinz Weihrich
2. Essentials of Management – Stephen P. Robbins
3. Principles of Management – George R. Terry
4. Management – Stoner, Freeman & Gilbert
5. The Arthashastra – Kautilya (translated editions)

Web Resources

1. National Institute of Open Schooling (NIOS) – Management studies section
2. Swayam (MOOC platform by Government of India)
3. MIT OpenCourseWare – Management courses
4. Investopedia – Management and business concepts
5. Harvard Business Review – Management articles and case studies

Course Title **Cost Accounting**

Course Code **BC214**

Semester **II**

Credits **4**

Course Objective

1. To understand the nature, scope, and importance of cost accounting.
2. To study cost concepts, classification, methods, and techniques of costing.
3. To analyze material, labour, and overhead cost control procedures.
4. To gain practical knowledge of different costing methods and wage systems.
5. To develop skills in cost ascertainment and preparation of cost sheets.

UNIT I

Introduction: Nature and scope of cost accounting: Cost concepts and classification: Methods and techniques: Installation of costing system- Concept of Cost Audit - cost sheet. Difference between Cost Accounting and Financial Accounting .Cost Sheet - Tender and Quotation

UNIT II

Accounting for Material: Material purchase- Inventory Levels – EOQ – Reorder Level - Maximum Level – Minimum Level – Average Stock Level – Emergency Level - Bin Card- Pricing of material issues: FIFO – LIFO – HIFO - SAM – WAM – Standard Price Method – Inflated Price Method – Base Stock Method – Specific Price Method - Treatment of material losses.

UNIT III

Accounting for Labour: Labour cost control procedure: labour turnover: Idle time and overtime- Methods of wage payment-time and piece rates- incentive schemes.

UNIT IV

Accounting for Overheads: A brief introduction of Allocation and apportionment of overheads – Primary Distribution and Secondary Distribution – absorption of overheads – Machine Hour Rate

Unit V

Cost Ascertainment: Unit costing: Job, batch and contract costing: Operating costing: Process costing [excluding inter-process profits, and joint and by products].

Course Outcomes

1. Students will be able to explain cost accounting concepts, classification, and cost sheets.
2. Students will be able to compute material costs using inventory control and pricing methods.
3. Students will be able to analyze labour costs, wage systems, and incentive schemes.
4. Students will be able to allocate, apportion, and absorb overheads using appropriate methods.
5. Students will be able to apply suitable costing techniques such as unit, job, process, and operating

Text Book

1. **Cost Accounting: Principles and Practice** – M.N. Arora
2. **Cost Accounting** – S.P. Jain & K.L. Narang
3. **Cost Accounting** – R.K. Sharma & Shashi K. Gupta
4. **Cost Accounting** – V.K. Saxena & C.D. Vashist
5. **Cost Accounting: Theory and Practice** – Bhabatosh Banerjee

Reference Books

1. Advanced Cost Accounting – Jawahar Lal
2. Cost Accounting – Charles T. Horngren
3. Management and Cost Accounting – Colin Drury
4. Cost Accounting: A Managerial Emphasis – Horngren, Datar & Rajan
5. Principles & Practice of Cost Accounting – John K. Shank & Vijay Govindarajan

Web Resources

1. AccountingTools.com – Cost Accounting
2. Investopedia – Cost Accounting Basics
3. [Coursera](https://www.coursera.org/courses) – Cost Accounting Courses

4. [Swayam – Management & Accounting Resources](#)
5. MIT OpenCourseWare – Accounting

Course Title **Economic Analysis – II**

Course Code **BC205**

Semester **II**

Credits **4**

Course Objective

1. To understand the characteristics of underdeveloped and developing economies, including India's mixed economy.
2. To analyze demographic trends, poverty, unemployment, and their impact on economic development.
3. To study inflation, deflation, national income, and measures of economic growth.
4. To examine monetary and fiscal policy, financial inclusion, and their role in the economy.
5. To understand economic reforms, liberalization, globalization, and initiatives like Atmanirbhar Bharat

Unit I

Features of Underdeveloped Economy – India as a Developing – Concept of Mixed Economy – Human Development Index – Gini Index – Sectoral Classification of Indian Economy: Agriculture, Industry and Services – Trends in Sectoral Contribution to GDP – Role of Agriculture and MSMEs in Economic Development.

Unit II

Growing Population – Demographic Trends in India – Theory of Demographic Transition – Absolute and Relative Poverty – Measurement of Below Poverty Line – Causes of Poverty – Poverty Alleviation Programmes – Types of Unemployment – Causes of Unemployment – Demographic Dividend – concept and Policy Imperatives – Gig Economy and Platform Work.

Unit III

Inflation and Deflation – Types of Inflation – Measurement of Inflation – Causes of Inflation in India – Concept of National Income – Measurement of National Income – Trends in Inflation in India – Limitations of National Income Accounting – Per Capita Income and Economic Growth.

Unit IV

Monetary Policy and Fiscal Policy – Meaning and objectives -Role of RBI- Instruments: Repo Rate, Reverse Repo Rate, CRR, SLR, Open Market Operations - Monetary Policy Transmission Mechanism - **Fiscal Policy** - Meaning and objectives -Union Budget: Revenue & Capital Receipts and Expenditure - Deficits: Revenue Deficit, Fiscal Deficit, Primary Deficit

Unit V

Economic Reforms – Liberalisation – Privatisation – Disinvestment – Globalisation – Impact of Economic Reforms on Indian Economy – FDI and FII: Meaning and Role – Challenges of Globalisation for India – Atmanirbhar Bharat Initiative.

Course Outcomes

1. Students will be able to explain the features of developing economies and India's sectoral contributions to GDP.
2. Students will be able to analyze population trends, poverty, unemployment, and policy interventions.
3. Students will be able to compute and interpret national income, inflation, and per capita income trends.
4. Students will be able to evaluate monetary and fiscal policies, financial inclusion programs, and RBI instruments.
5. Students will be able to assess economic reforms, globalization effects, FDI/FII, and initiatives for self-reliance.

Textbooks

1. Indian Economy – Ramesh Singh
2. Indian Economy: Performance and Policies – Uma Kapila
3. Indian Economy – Mishra & Puri

4. Development Economics – Debraj Ray
5. The Indian Economy Since Independence – Bimal Jalan

Reference Books

1. Macro Economics and Indian Economy – S.K. Mishra
2. Indian Economy and Economic Reforms – K. R. Gupta
3. Economic Development of India – A.N. Agarwal
4. Public Finance in India – B.P. Tyagi
5. Economic Reforms and India's Growth Story – Arvind Panagariya

Web Resources

1. [Reserve Bank of India – RBI Publications](#)
2. Ministry of Finance, Government of India
3. [World Bank – India Overview](#)
4. UNDP Human Development Reports
5. Investopedia – Economic Concepts

Course Title	Principles of Environmental Science
Course Code	BC206
Semester	II
Credits	4

Course Objectives

- To understand the basic concepts about the environment.
- To be familiar with the components and nature of the environment.
- To create awareness about the technological and scientific crisis faced by the world community.
- To understand the effects and remediation of various pollutions.
- To expose the students to the real-life ecological issues faced by different parts of the society

Course Outcomes

- Understanding the importance of the environment.
- Realizing the place of humans in the environment and acting eco-centric □ Inculcate the importance and benefits of biodiversity and natural resources.
- Moulding the student as an environmentally responsible citizen.

Block - 1: Introduction to environment and environmental studies

1.1. Introduction to environment – components – nature of environment - need of awareness – reasons for environmental problems – anthropocentric and eco centric views.

1.2. Environmental studies - multidisciplinary nature – scope and aim – sustainable development- principles – RRR concept-Indian environmental movements – environmental calendar.

Block – 2: Ecosystem and Biodiversity

2.1. Ecosystem – structure – functions – simplified ecosystem models (food chain and food webs and their types, energy flow) - forest – grassland – pond –ecosystems – ecological succession - ecological pyramids – Bio-geochemical cycles of water – oxygen-carbon-phosphorous and sulphur.

2.2. Biodiversity – definition – types – species – genetic and ecosystem diversities- values of biodiversity – threats to biodiversity – conservation of biodiversity – endemism – biodiversity hotspots – Indian biodiversity– endemic species of India – IUCN lists -red-green and blue data books.

Block – 3: Natural resources

3.1 Natural resources – definition – types – forest resources – uses –deforestation- reasons - effects –water resources – dams – effects of dams - food resources – modern agriculture– ill effects energy resources- types – hydel –nuclear – solar –wind and biomass energy - world scenario – Indian scenario.

3.2 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.

Block – 4: Environmental Pollution

4.1 Pollution – definition – types – air pollution – causes and effects – effects of CO₂ – CO – NO_x –SO_x – 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 – causes – effects and control –thermal pollution causes – effects and remedies.

4.2 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 - problems in implementation–reasons.

Block – 5: Social issues and environmental ethics

5.1 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, Disaster management.

5.2 Environmental ethics – introduction – people getting affected - resettlement and rehabilitation – issues involved –Sardhar Sarovar project – Tawa Matsya sang - Melting icebergs of Arctic.

Text Book

Anubha Kaushik and C.P. Kaushik,” Prospects of Environmental Science”, New Age International publishers, 2013.

Reference books

1. Environmental Studies, N. Nandini, N. Sunitha and Sucharita Tandon, Sapna Book House, 2007.
2. Textbook of Environmental Science, Ragavan Nambiar, Scitech Publications, 2009.
3. Textbook 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.

SEMESTER III

மூன்றாம் - பருவம் தமிழ்த்தாள் - III பாடத்திட்டம்

I Unit-1 திருக்குறள் - ஐந்து அதிகாரங்கள்

1. அன்புடைமை
2. கல்வி
3. கல்லாமை
4. கேள்வி
5. அறிவுடைமை

சம்பந்தர் தேவாரப் பதிகம் ஒன்று மட்டும்.

1. மண்ணில் நல்ல வண்ணம்... குலசேகர ஆழ்வாரின் பெருமாள் திருமொழி பாசுரப்பகுதி.
2. திருவேங்கடத்தில் பிறத்தலும் இருத்தலும் போதுமானது எனல் - ஊன் ஏறு செல்வத்து... முதல் மன்னிய தன் சாரல் பக்தர்களே வரை

II Unit. மொழித்திறன்

1. நேர்க்காணல் - நூல் மொழித்திறன் புவண்ணன்
2. கலைச்சொல்

III unit :இலக்கிய வரலாறு

-பல்லவர் கால இலக்கியங்களின் வரலாறு

IV Unit தமிழ் இலக்கிய வரலாறு ஸ்ரீ சந்திரன் பக்: 102 முதல் 131 வரை (சைவ இவணைவ பக்தி இலக்கியம்)

V-Unit- உரைநடை

1. மு.வ.வின் நல்வாழ்வு நூலில் 6 முதல் 10 தலைப்பு வரை உள்ள ஐந்து மட்டும் நூல் பக்கம் 54 முதல் 96 வரை
- 5: தமிழ்ப்பண்பாடு

தமிழ்ப்பண்பாடு அறிமுகம் என்ற அளவில் சுமார் 45 பக்கம் அளவுள்ள செய்திகள் - மு. பொன்னுசாமி ரூ த. கனகராசு ஆசிரியர்களின் தொகுப்பு (பக்க எண்.103 முதல் 149 வரை)

1. தமிழ் இலக்கிய வரலாறு - ஜெயம்ஜ ஜனதா பதிப்பகம்.
2. மொழித்திறன் - முனைவர் மு.வ. பாரிநிலையம்.

நல்வாழ்வு - முனைவர் மு.வ. முல்லை நிலையம்

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Sanskrit Syllabus for All under Graduate Courses
(BCA/BBA/B.Com/B.Sc)

L-3 Sanskrit

Semester III

Unit - I भाग: - क

Eloquence of Mahabharata 1-15 Verses

Unit - II भाग: - ख

Eloquence of Mahabharata 16-30 Verses

Unit - III भाग: - ग

Hitopadesa - Prologue

- Stories -
1. Old Tiger and Traveller
 2. Cat and Vulture

Unit - IV भाग: - घ

- Hitopadesa** - Stories -
1. Pair of Crows
 2. Pair of Tittibhas
 3. Rabbits and Elephant

Unit - V भाग: - ङ

- Hitopadesa** - Stories -
1. Jackal
 2. Crane and Crab
 3. Camel

Text Books:

1. **Eloquence of Mahabharata**, Prepared by Dept. of Sanskrit and Indian Culture, SCSVMV University.
2. **Hitopadesa** - Compiled by Dept. of Sanskrit and Indian Culture, SCSVMV University.

Course Title **English - III**

Course Code **LE302**

Semester **III**

Credits **3**

Course Objectives

1. To develop effective listening skills for academic and real-life communication.
2. To enhance speaking skills for interpersonal, academic, and professional contexts.
3. To improve reading comprehension using appropriate strategies and techniques.
4. To strengthen writing skills for personal and official communication.
5. To integrate listening, speaking, reading, and writing through interactive activities.

This course aims to develop and enhance the essential language skills of listening, speaking, reading, and writing (LSRW). Each Block focuses on specific aspects of these skills, providing a comprehensive approach to effective communication. The course includes a mix of theoretical understanding and practical activities, ensuring participants can apply their knowledge in real-life contexts

Unit- I: Listening

Listening is an essential communication skill that involves receiving, interpreting, and responding to verbal messages. Effective listening is critical for academic success, professional development, and personal relationships. Block I will cover various aspects of listening, from understanding the general meaning of conversations to extracting specific details and responding appropriately. This block is designed to be interactive and practical, ensuring that participants not only understand the theory behind effective listening but also apply it in everyday situations.

Unit- II: Speaking

Aims to equip participants with practical conversational skills, effective use of language resources like dictionaries, the ability to summarize and present academic content, and the capacity to describe and explain various types of information. Additionally, this block focuses on developing interpersonal communication skills, including polite exchanges and social

niceties. This block is designed to be interactive and practical, providing participants with numerous opportunities to apply their skills in realistic settings.

Unit- III: Reading

Unit-III is designed to enhance participants' reading comprehension skills through various techniques and strategies. This block will cover different modes of reading, activities before, during, and after reading, methods to enrich vocabulary, and techniques such as skimming and scanning to identify main ideas and key details. This block is structured to provide a comprehensive approach to reading, ensuring that participants can effectively comprehend, analyze, and respond to a wide range of reading materials

Unit- IV: Writing

Block IV aims to develop participants' writing skills by focusing on the fundamentals of paragraph structure, the use of cohesive and transitional devices, and the application of various text structures. Additionally, this block will cover the formats and conventions of informal letters, applications, official letters, emails, memos, and notices. This block is designed to provide participants with a solid foundation in writing skills, ensuring they can effectively communicate in both personal and professional contexts.

Unit- V: Activities on LSRW

Block V focuses on interactive and collaborative activities designed to enhance participants' skills in listening, speaking, reading, and writing. Both teacher-led and student-initiated activities will be incorporated to create a dynamic and engaging learning environment. This block is structured to provide a balanced approach to language skills development, ensuring that participants can apply their listening, speaking, reading, and writing abilities in diverse contexts. This course is designed to provide a well-rounded approach to language learning, ensuring that participants develop strong listening, speaking, reading, and writing skills that can be applied in academic, professional, and personal contexts.

Course Outcomes

1. Demonstrate effective listening and appropriate responses in various situations.
2. Communicate confidently and clearly using spoken English.
3. Apply reading strategies to comprehend and analyze different texts.

4. Produce well-structured written communication in formal and informal formats.
5. Use LSRW skills effectively in academic, professional, and everyday contexts.

Textbooks

1. Richards, Jack C. *Interchange – English for Communication*. Cambridge University Press.
2. Sasikumar, V., & Dhamija, P. *Spoken English: A Self-Learning Guide*. Tata McGraw-Hill.
3. Harmer, Jeremy. *How to Teach English*. Pearson Education.
4. Murphy, Raymond. *English Grammar in Use*. Cambridge University Press.
5. Eastwood, John. *Oxford Guide to English Grammar*. Oxford University Press.

Reference Books

1. Brown, H. Douglas. *Teaching by Principles: An Interactive Approach to Language Pedagogy*. Pearson.
2. Hedge, Tricia. *Teaching and Learning in the Language Classroom*. Oxford University Press.
3. Nunan, David. *Language Teaching Methodology*. Prentice Hall.
4. Bailey, Kathleen M. *Speaking*. Oxford University Press.
5. Grabe, William. *Reading in a Second Language*. Cambridge University Press.

Web Resources

1. British Council – Learn English
<https://learnenglish.britishcouncil.org>
2. BBC Learning English
<https://www.bbc.co.uk/learningenglish>
3. Purdue Online Writing Lab (OWL) <https://owl.purdue.edu>
4. ESL Lab (Listening Practice) <https://www.esl-lab.com>
5. SWAYAM / NPTEL – Communication & English Courses
<https://swayam.gov.in>

Course Title	Advanced Accountancy I
Course Code	BC312
Semester	III
Credits	4

Course Objective

- To understand accounting as an information system and the role of accounting standards in providing reliable financial information.
- To learn the accounting treatment of royalty transactions, including minimum rent, short workings, and sub-leases.
- To understand the accounting procedures under hire purchase and instalment systems, including interest calculation and repossession.
- To develop skills in maintaining accounts for branches and departments, including allocation of expenses and inter-department transfers.
- To understand the accounting for insurance claims on stock and loss of profits and for investment transactions.

Unit – I

Accounting as an information system-Concept- users of accounting information – Accounting Standards-concept-types – benefits- difficulties in standard setting- standard setting in India (Theory only)

Unit – II

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

Unit – III

Hire Purchase and Instalment Systems: 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

Unit – IV

Branch Accounts: Branch accounting – types of branches – independent branch – debtors' system (excluding stock and debtors' system, foreign branches) Departmental Accounts– allocation of expenses – inter-department transfers (Excluding unrealized profit on closing stock)

Unit – V

Insurance Claims: 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. Investment Accounts– Meaning – Cum-dividend/Cum- interest – Ex-dividend/Ex- interest - Investment accounts in columnar form.

Course Outcomes:

- Students will be able to explain the concept of accounting, identify its users, and describe the types and benefits of accounting standards, including their formulation in India.
- Students will be able to record royalty transactions in the books of lessor and lessee and calculate recoupment of short workings.
- Students will be able to prepare accounts for buyers and sellers under hire purchase and instalment systems and handle default and repossession scenarios.
- Students will be able to prepare branch and departmental accounts and record inter-department transactions accurately.
- Students will be able to compute insurance claims, apply average clause, and record investment transactions in columnar form.

Text Book

1. Advanced Accounting – R.L. Gupta & M. Radhaswamy
2. Advanced Accountancy – S.N. Maheshwari & S.K. Maheshwari
3. Advanced Accountancy – M.C. Shukla & T.S. Grewal
4. Modern Accountancy – Mukherjee & Hanif
5. Advanced Accounting – Ashok Sehgal & Deepak Sehgal

Reference Books

1. Advanced Accountancy - Vol-I - R. L. Gupta & M. Radaswamy, Revised edition – 2016 S. Chand & Company Ltd, Ram Nagar, New Delhi-110 055
2. Financial Accounting - S. P. Jain & J.L. Narang, Revised Edition 2007, Kalyani Publishers, B-I/1292, Rajinder Nagar, Ludhiana
3. Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
4. Advanced Accounting – J.R. Batliboi
5. Advanced Accountancy – R.L. Gupta

Web Resources

1. [ICAI – Accounting Standards and Guidance Notes](#)
2. [AccountingTools.com – Advanced Accounting Topics](#)
3. Investopedia – Accounting Principles
4. [Corporate Finance Institute – Accounting Resources](#)
5. [Swayam – Online Accounting Courses](#)

Course Title	Business Statistics
Course Code	BC303
Semester	III
Credits	4

Course Objectives

1. To understand the fundamental concepts, scope, and limitations of statistics.
2. To learn methods of data collection, classification, tabulation, and graphical presentation.
3. To analyze data using measures of central tendency and dispersion.
4. To study relationships between variables through correlation and regression analysis.
5. To construct and interpret index numbers for economic and social data.

Unit – I

Statistics – Definition – Functions, Scope and Limitations of statistics - Statistical Enquiry – Stages in conducting a statistical survey – Primary data Vs secondary data – Sources of secondary data – Classification, Tabulation and Presentation of data. Measures of Central Tendency - Average – Meaning – Characteristics of a typical average – Computation of Mean, Median, Mode, Geometric Mean, Harmonic Mean and Weighted Arithmetic Mean

Unit – II

Measures of Dispersion: Dispersion – Meaning – Properties of a good measure of dispersion – Absolute versus relative measure of dispersion – Computation of Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation- Skewness– Meaning – Variation versus Skewness – Measures of Skewness

Unit - III

Correlation Analysis: Definition – Types of Correlation – Methods of Studying Correlation – Spearman’s Rank Correlation Co-efficient

Unit – IV

Regression Analysis: Definition – Correlation Vs Regression – Regression lines and Regression Equations – Computation of correlation co-efficient from regression co-efficient.

Unit – V

Index Numbers: Definition – Characteristics of Index numbers – Uses – Types of index numbers – Construction of Price Index numbers– Unweighted Index numbers – Weighted Index numbers – Tests of adequacy of Index number formulae

Course Outcomes

1. Students will be able to explain statistical concepts, types of data, and stages of statistical enquiry.
2. Students will be able to compute and interpret measures of central tendency and dispersion.
3. Students will be able to calculate and interpret correlation coefficients and analyze relationships between variables.
4. Students will be able to formulate regression equations and use regression for predictive analysis.
5. Students will be able to construct index numbers and apply them in real-world economic and social contexts.

Textbooks

1. **Statistics for Management** – S.P. Gupta
2. **Business Statistics** – J.K. Sharma
3. **Fundamentals of Statistics** – S.C. Gupta
4. **Statistics for Business and Economics** – Anderson, Sweeney & Williams
5. **Statistical Methods** – P.N. Arora

Reference Books

1. **Introductory Statistics** – Richard L. Scheaffer
2. **Applied Statistics** – S.C. Gupta & V.K. Kapoor
3. **Business Statistics** – N. K. Malhotra
4. **Practical Statistics** – B.L. Agarwal
5. **Modern Business Statistics** – Black & J. S. Chanda

Web Resources

1. [Khan Academy – Statistics](#)
2. [Coursera – Business Statistics Courses](#)
3. Investopedia – Statistical Concepts
4. MIT OpenCourseWare – Statistics
5. [Swayam – Online Statistics Courses](#)

Course Title	Environment of Business
Course Code	BC304
Semester	III
Credits	4

Course Objectives

1. To provide an understanding of the concept, scope, and significance of the business environment.
2. To analyze the interaction between business and its economic, political, legal, social, and technological surroundings.
3. To examine the impact of globalization, liberalization, and privatization on business operations.
4. To develop awareness of environmental sustainability and corporate social responsibility in business decision-making.
5. To equip students with analytical tools to assess environmental factors influencing business strategies and performance.

Unit I: Introduction to Business Environment

Business Environment – Definition and Importance

Dimensions of Business Environment: Economic, Social, Cultural, Political, Legal, Demographic, Natural, and Technological Environment - Interrelationship between Business and Environment - Digital Business Environment - Emerging Trends in Business Environment.

Unit II: Political and Economic Environment

Political Environment – Role of Government in Business: Regulatory, Promotional, Entrepreneurial, and Planning Roles - Economic Systems – Capitalism, Socialism, and Mixed Economy: Features, Merits, and Limitations - Constitution of India – The Preamble, Fundamental Rights, and Directive Principles - Recent Government Initiatives.

Unit III: Industrial Policy and Economic Reforms

Industrial Policy – Meaning, Need, and Importance - The New Industrial Policy of 1991 – Features and Significance - Liberalization, Privatization, and Globalization – Concepts and

Implications - Role of MSMEs and Startups in the New Industrial Ecosystem - Sustainable Industrial Development and Green Manufacturing.

Unit IV: Global and Technological Environment

Global Environment – Meaning, Merits, and Demerits of Globalization - GATT (General Agreement on Tariffs and Trade) – Meaning and Objectives - WTO – Structure, Objectives, and Functions - MNCs (Multinational Companies) – Benefits and Limitations - Global Trends in Business.

Unit V: Social Responsibility, Ethics, and Sustainability

Concept of Social Responsibility of Business - Responsibility towards Shareholders, Employees, Consumers, and Community - Overview of Corporate Social Responsibility (CSR) - Business Ethics – Meaning and Importance - Sustainable Business Practices – Triple Bottom Line Approach (People, Planet, Profit).

Course Outcomes

After completing this course, students will be able to:

- ❖ Explain the nature and components of the business environment and their interrelationships.
- ❖ Analyze the influence of economic and political factors on business decisions.
- ❖ Evaluate the legal and technological frameworks shaping modern business operations.
- ❖ Assess the socio-cultural and global forces affecting business strategies.
- ❖ Apply sustainable and ethical practices in business decision-making to address contemporary challenges.

Textbooks

1. Cherunilam, F. (2022). Business Environment: Text and Cases. Himalaya Publishing House.
2. Paul, J. (2021). Business Environment: Text and Cases. McGraw Hill Education.
3. Aswathappa, K. (2020). Essentials of Business Environment. Himalaya Publishing House.
4. Fernando, A. C. (2019). Business Environment. Pearson Education.
5. Gupta, C. B. (2021). Business Environment. Sultan Chand & Sons.

Reference Books

1. Mishra, S. K., & Puri, V. K. (2020). Economic Environment of Business. Himalaya Publishing House.
2. Shaikh, S. (2018). Business Environment. Pearson Education.
3. Dhingra, I. C. (2019). Indian Economy: Environment and Policy. Sultan Chand & Sons.
4. Sundaram, A. K., & Black, J. S. (2018). The International Business Environment: Text and Cases. Prentice Hall.
5. Varshney, R. L., & Maheswari, K. L. (2020). Managerial Economics and Business Environment. Sultan Chand & Sons.

E-Resources

1. <https://nptel.ac.in/courses/110/105/110105121/>
2. <https://openstax.org/books/business-ethics/pages/1-introduction>
3. <https://www.khanacademy.org/economics-finance-domain/macroeconomics>
4. <https://www.un.org/sustainabledevelopment/>
5. <https://www.oecd.org/business/>

SEMESTER IV

இளநிலைப் பட்டப்படிப்புகளுக்குரிய

இரண்டாமாண்டு - நான்காம் பருவம்

தமிழ் - தாள் - IV

பாடத்திட்டம் (2024- 2025)

அலகு:-1 செய்யுள் பகுதி

1. குறுந்தொகை - 10 பாடல்கள், பா.எண்.02, 03, 16, 20, 31, 40, 49, 69, 124, 167
2. புறநானூறு - 03 பாடல்கள் பா.எண்.18, 266, 279

அலகு:- 2 காப்பியம்

1. சிலப்பதிகாரம் - வழக்குரை காதை - 80 அடிகளும் 3 வெண்பாக்களும்
2. பெரிய புராணம் - அப்பூதியடிகள் நாயனார் புராணம் 45 பாடல்கள் &

அலகு 3: இலக்கணம்

1. தமிழ் மொழியின் அமைப்பு - பேராசிரியா, வ.ஜெயதேவன் & ய. மணிகண்டன் ப.5 முதல் 20 வரை

அலகு 4 இலக்கணம்

சொல்லியல் - பெயர்ச்சொல், வினைச்சொல் ப.36 முதல் ப.62 வரை

அலகு 5: இலக்கிய வரலாறு

1. நாயக்கர் காலம் - சிற்றிலக்கியங்கள், உரையாசிரியர்கள், இலக்கிய வரலாறு ஸ்ரீ சந்திரன் பக்கம் 205 முதல் 241 வரை

கற்றலின் பயன்:

சங்க இலக்கியம் பற்றி அறிதல், தமிழ்க் காப்பியங்கள் பற்றி அறிதல், உரையாசிரியர்கள் தமிழுக்கு செய்த தொண்டினை அறிந்து பயன் பெறுதல்.

பாடநூல்

1. தமிழ் இலக்கிய வரலாறு - ஜெயம், ஜனதா பதிப்பகம்.
2. பெரியபுராணம் - தருமையாதீனம், மயிலாடுதுறை
3. சங்க இலக்கியம் - உ.வே.சா. அண்ணாசாலை பதிப்பகம்
4. மொழித்திறன் - முனைவர் மு.வ. பாரிநிலையம்.

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L-4 Sanskrit

Semester IV

Unit - I भाग: - क

Ramodantam - Balakanda 1-20 Verses

Unit - II भाग: - ख

Ramodantam - Balakanda 21-30 Verses

Unit - III भाग: - ग

Vyasavacanabhagavatam (From Kathamukham to Putanavadha)

Unit - IV भाग: - घ

Vyasavacanabhagavatam (From Sakatabhanga to Devendragarva Bhanga)

Unit - V भाग: - ङ

Poets of Sanskrit - Kalidasa, Bharavi, Magha, Sriharsa.

Text Books:

1. **Ramodantam** - R.S. Vadhyar & Son, Palaghat.
2. **VyasavacanaBhagavatam** - K.Srinivasacari, The little flower & Co, Madras.
3. **History of Sanskrit literature.**

Course Title	English - IV
Course Code	LE402
Semester	IV
Credits	3

Objectives:

1. To comprehend the significance of communication and its purpose
2. To listen actively, speak clearly and using proper language in telephone conversation.
3. To apply effective communication skills in a variety of public and interpersonal settings
4. To build the professional skills needed for career development and to present it effectually and ethically.
5. To utilize the strategies of Verbal and Nonverbal communication in various facets of presentation

Unit-1: COMMUNICATION

Communication: Meaning, Nature, Importance and Purpose of Communication, Types of Communication, Process of Communication, Communication Network in an Organization, Strategy for Effective Communication, Verbal and Non- Verbal Communication, Barriers to Communication, Essentials of Good Communication, Communication Techniques.

Unit II: TELEPHONIC SKILLS

Basics of telephone communication, how to handle calls- telephone manners, leaving a message, making requests, greeting and leave taking over phone(etiquette), asking for and giving information, giving instructions, listening for tone/mood and attitude at the other end handling the situations especially trouble shooting, teleconference handling, handling Tele interviews for Call Centers

Unit III: EFFECTIVE COMMUNICATION

Making enquiry & requests, answering general questions, railway enquiry, looking for accommodation, asking about a course, asking for & giving directions.

Unit IV: CAREER SKILLS

Applying for job, Cover letters, Resume and Effective Profiling, Interviews, Group discussions. Importance and Factors Involving Job Interview; Characteristics of Job Interview; Job Interview Process; Job Interview Techniques- Manners and etiquettes to be maintained during an interview;

Sample Questions Commonly asked During Interview

Unit V: PRESENTATION SKILLS

Presentation Skills, Interviews, Public Speaking, preparing a Speech, Organizing the Speech, Special Occasion Speeches, self-introduction.

Course Outcomes:

Students will be able to:

- Understand the importance of communication and its techniques □ Use proper language and speak convincingly and pleasingly.
- Interact proficiently and ethically
- Present professional skills in an effectual way.
- Apply the essential components of a presentation.

Textbooks

1. Bovee, C. L., & Thill, J. V. *Business Communication Today*. Pearson Education.
2. Meenakshi Raman & Prakash Singh. *Business Communication*. Oxford University Press.
3. Lesikar, R. V., Flatley, M. E., & Rentz, K. *Basic Business Communication*. McGraw Hill.
4. Sasikumar, V., & Dhamija, P. *Spoken English and Communication Skills*. Tata McGraw-

Hill.

5. Lucas, Stephen E. *The Art of Public Speaking*. McGraw Hill.

Reference Books

1. Adler, R. B., Rodman, G., & du Pré, A. *Understanding Human Communication*. Oxford University Press.
2. Monippally, M. M. *Business Communication Strategies*. McGraw Hill.
3. Robbins, S. P., & Hunsaker, P. L. *Training in Interpersonal Skills*. Pearson.
4. Covey, Stephen R. *The 7 Habits of Highly Effective People*. Free Press.
5. Pease, Allan, & Pease, Barbara. *The Definitive Book of Body Language*. Bantam Books.

Web Resources

1. British Council – Communication Skills
<https://learnenglish.britishcouncil.org>
2. BBC Learning English – Speaking & Workplace English
<https://www.bbc.co.uk/learningenglish>
3. Purdue Online Writing Lab (OWL) – Resumes & Presentations
<https://owl.purdue.edu>
4. MindTools – Communication & Career Skills <https://www.mindtools.com>
5. SWAYAM / NPTEL – Soft Skills & Communication Courses
<https://swayam.gov.in>

Course Title **Advanced Accountancy – II**

Course Code **BC413**

Semester **IV**

Credits **4**

Course Objectives

1. To understand the accounting principles and procedures for partnership firms, including partnership deeds and profit-sharing.
2. To analyze accounting treatment for admission, retirement, and death of a partner, including goodwill adjustments.
3. To learn the procedures for dissolution of partnership firms, including insolvency of partners and settlement of accounts.
4. To understand individual insolvency accounting under relevant Acts and preparation of statements of affairs.
5. To study consignment and joint venture accounts, including normal and abnormal losses, valuation, and accounting methods.

Unit – I

Partnership Accounts: Introduction – Partnership Deed – Rules applicable in the absence of an agreement – Profit and Loss appropriation account – Fixed capital account – Fluctuating capital account – Interest on capital and interest on drawings (excluding past adjustments and guarantees). Admission of a partner: New profit-sharing ratio – sacrificing ratio – revaluation of assets and liabilities – memorandum revaluation account– methods of valuation of goodwill – treatment of goodwill- adjustment of capital in proportion to profit sharing ratio- Balance sheet of the new firm.

Unit – II

Retirement of a partner: Retirement – treatment of goodwill –gaining ratio – settlement of amount due to the retiring partner - Admission cum Retirement – Calculation of capital of the new firm – balance sheet of the new firm- Death of a partner – Settlement of deceased partner's account – executors account- Joint life policy

Unit- III

Dissolution Accounting: Simple dissolution - settlement of accounts on dissolution – firms' debts Vs private debts – entries on dissolution – insolvency of a partner – Garner Vs Murray rule – fixed and fluctuating capital – insolvency of all partners. Piece-meal Distribution: Proportionate capital method and Maximum loss method.

Unit –IV

Insolvency Accounts: Meaning – Insolvency Acts - Preferential creditors under the two Acts – Insolvency of individual – Preparation of statement of affairs and deficiency account (excluding firm insolvency)

Unit-V

Consignment Accounts: Meaning – Consignment Vs Sale – Journal and Ledger in the books of consignor and the consignee – Treatment of Normal loss and abnormal loss - Valuation of Closing stock - Invoice price method. Joint venture: Meaning – Joint venture Vs Partnership – Consignment Vs Joint Venture – Accounting for joint ventures – separate set of books – no separate set of books – memorandum joint venture method

Course Outcomes

1. Students will be able to prepare partnership accounts, including profit and loss appropriation, fixed/fluctuating capital, and interest on capital/drawings.
2. Students will be able to handle accounting for admission, retirement, and death of partners, including goodwill calculation and capital adjustments.
3. Students will be able to account for dissolution of firms, proportionate distribution of assets, and insolvency of partners.
4. Students will be able to prepare statements of affairs and deficiency accounts for individual insolvency cases.
5. Students will be able to maintain consignment and joint venture accounts using different methods, including memorandum and separate books methods.

Text Book

1. Advanced Accountancy - T. S. Reddy & A. Murthy Revised Edition - 2017, Margham Publications, 24, Rameshwaram Road, T. Nagar, Chennai - 17.
2. Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
3. Advanced Accountancy – R. L. Gupta& M. Radaswamy, Revised Edition– 2008 S. Chand & Company Ltd., Ram Nagar, New Delhi – 110 055.
4. R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
5. Grewal, T. S. (2023). Financial accounting. New Delhi: S. Chand Publishing.

Reference Books

1. **Partnership and Joint Venture Accounts** – B. Banerjee
2. **Advanced Accountancy** – R.L. Gupta
3. **Accounting Theory and Practice** – Tulsian P.C.
4. **Practical Accountancy** – B.S. Raman
5. **Advanced Accounting** – Ashok Sehgal & Deepak Sehgal

Web Resources

1. [ICAI – Accounting Standards & Partnership Guidance](#)
2. [AccountingTools.com – Partnership & Joint Venture Accounts](#)
3. Investopedia – Partnership Accounting
4. [Swayam – Online Accountancy Courses](#)
5. [Corporate Finance Institute – Accounting Resources](#)

Course Title	Business Law
Course Code	BC305
Semester	IV
Credits	4

Course Objectives

- ❖ To understand the basic principles and formation of valid contracts.
- ❖ To learn the legal provisions relating to bailment, pledge, indemnity, and guarantee.
- ❖ To understand the law governing sale of goods and agency relationships.
- ❖ To gain awareness of consumer rights and redressal mechanisms under consumer protection law.
- ❖ To understand the basic provisions of the FEMA Act, 2000.

UNIT – I: INDIAN CONTRACT ACT, 1872

Meaning and nature of contract – Kinds of contracts – Essentials of a valid contract – Offer and acceptance – Legal rules relating to offer and acceptance – Capacity to contract – Minor and persons of unsound mind – Free consent: coercion, undue influence, fraud, misrepresentation and mistake – Quasi contracts – Discharge of contract – Remedies for breach of contract – Concept of e-contracts and digital agreements.

UNIT – II: BAILMENT, PLEDGE, INDEMNITY AND GUARANTEE

Contract of bailment – Essential elements – Kinds of bailment – Rights and duties of bailor and bailee – Termination of bailment – Finder of lost goods – Lien – Pledge: rights and duties of pawnor and pawnee – Pledge and bailment distinguished – Contract of indemnity – Contract of guarantee – Kinds of guarantee – Rights and liabilities of surety – Discharge of surety.

UNIT – III: SALE OF GOODS ACT, 1930 AND AGENCY

Sale and agreement to sell – Formation of contract of sale – Conditions and warranties – Express and implied conditions and warranties – Doctrine of Caveat Emptor – Transfer of ownership and risk – Rights and duties of buyer and seller – Unpaid seller and his rights –

Auction sale – Law of agency: meaning and definition – Creation of agency – Kinds of agents – Rights and duties of principal and agent – Termination of agency.

UNIT – IV: CONSUMER PROTECTION ACT, 2019

Concept of consumer – Consumer rights – Consumer Protection Councils – Central Consumer Protection Authority (CCPA) – Consumer Disputes Redressal Commissions: District, State and National – Jurisdiction and limitation – Product liability – Consumer protection in e-commerce – Mediation mechanism under Consumer Protection Act, 2019.

UNIT – V: Foreign Exchange Management Act, 2000

Foreign Exchange Management Act 2000- definition – main provisions. Intellectual Property Rights, Geographic Indication, Trade Marks and Copyrights.

COURSE OUTCOMES

After completing this course, the learner will be able to:

- ❖ Understand the essentials and enforceability of contracts under Indian law.
- ❖ Apply legal provisions relating to bailment, pledge, indemnity, and guarantee.
- ❖ Analyze legal aspects of sale of goods and agency relationships.
- ❖ Evaluate consumer rights and redressal mechanisms under the Consumer Protection Act, 2019.
- ❖ Understand the basic provisions and objectives of the FEMA Act, 2000.

Text Books

1. Kapoor, N. D. (2022). Elements of Business Law. Sultan Chand & Sons.
2. Pillai, R. S. N., & Bhagavathi, V. (2020). Business Law. S. Chand & Company.
3. Kuchhal, M. C. (2021). Business Law. Vikas Publishing House.
4. Tulsian, P. C. (2020). Business Law. McGraw Hill Education.
5. Singh, Avtar. (2021). Law of Contract and Specific Relief. Eastern Book Company.

Reference Books

1. Gogna, P. P. S. (2021). A Textbook of Business Law. Sultan Chand & Sons.
2. Gulshan, S. S. (2021). Business Law. New Age International Publishers.

3. Maheshwari, S. N., & Maheshwari, S. K. (2020). Business Law. Himalaya Publishing House.
4. Kapoor, G. K., & Dhamija, S. (2021). Business Law and Practice. Taxmann Publications.
5. Singh, Avtar. (2022). Introduction to Cyber Law and Intellectual Property Rights. Eastern Book Company.

E-Resources

<https://legislative.gov.in/sites/default/files/A1872-09.pdf>

<https://legislative.gov.in/sites/default/files/A1930-03.pdf>

<https://consumeraffairs.nic.in/acts-and-rules/consumer-protection-act-2019>

<https://www.meity.gov.in/content/information-technology-act-2000>

<https://www.ipindia.gov.in/>

Course Title	Banking Theory, Law and Practice
Course Code	BC415
Semester	IV
Credits	4

Course Objectives

1. To understand the framework of banking regulation and the role of the Reserve Bank of India in credit control.
2. To study the types, functions, and operations of banks, including modern electronic banking services.
3. To learn procedures for account opening, types of customers, and customer relationship management.
4. To analyze principles of lending, loan evaluation, types of credit, and risk management in banking.
5. To understand negotiable instruments, their features, legal provisions, and roles of paying and collecting bankers.

UNIT I

Banking Regulation Act, 1949 – Salient features-[Definition of Banking, Licensing, Opening of branches, Functions of Banks, Inspection] – Reserve Bank of India- functions-credit control mechanism.

UNIT II

Types of banks - Unit Banking – Branch Banking – Indian Commercial Banks, Nationalization of Major Commercial Banks – Functions of commercial banks – Accepting Deposits – Lending of Funds - E-Banking – ATM Cards, Debit cards, Personal Identification

Number, Mobile Banking, Unified Payment Interface (UPI) - e-Wallets. – Online enquiry and update facility – Electronic Fund Transfer – Electronic Clearing System – credit creation.

UNIT III

Opening of an Account- Types of Deposit Account – Types of customers (Individuals, firms, Trusts, and Companies) – Importance of customer relations – Customer grievances and its redressal measures–KYC. Banking Ombudsman: Meaning – Role – Functions - Complaint Redressal. Mechanism of the Ombudsman

UNIT IV

Principles of lending – Safety of funds- Liquidity- Profitability- Purpose of loan- Security- Repayment capacity- Diversification of risk- Social responsibility-Types of Borrowings – Short-term loans - Medium-term loans- Long-term loans- Cash Credit- Overdraft - Bills Discounting / Bills Purchase - Advances against securities- Precautions to be taken by a banker - Verification of purpose of loan- Adequate and marketable security - Compliance with legal and regulatory requirements - Evaluation of repayment capacity - Proper documentation

UNIT V

Negotiable instruments: Promissory Note – Bills of Exchange, Cheque, Draft – Definitions, Features – Crossing – Endorsement – Material Alteration – Paying Banker – Rights and Duties – Statutory Protection – Dishonour of Cheques – Role of collecting banker. Cyber security: Meaning , Importance,– Types of Cyber Threats and Attacks.Cyber security Technologies - Role of RBI in regulating Cyber security in Banks

Course Outcomes

1. Students will be able to explain the provisions of the Banking Regulation Act, 1949, and the functions of RBI.
2. Students will be able to describe the types of banks, banking services, and credit creation mechanisms.
3. Students will be able to handle account opening procedures and understand customer relationship and grievance redressal mechanisms.
4. Students will be able to evaluate loan applications, apply principles of lending, and ensure compliance with banking norms.

5. Students will be able to account for and manage negotiable instruments and understand the legal duties and protections of bankers.

Text Book

1. Banking Theory, Law & Practice – B. Santhanam, Margham Publications
2. Banking Theory, Law & Practice- K. P. M. Sundaram & P. N. Varshney-Sultan Chand & Son- 2015
3. Banking and Financial Dr. K. Nirmala Prasad, J. Chandra doss, System in India – Himalaya Publishing House
4. K P M. Sundaram & Varshney - Banking Theory, Sultan Chand
5. M. Radhasamy & S. Vasudevan - Text of Banking Gomez - Banking & Finance Desai Vasanth - Indian Banking, Nature & Problem

Textbooks

1. Banking Theory, Law & Practice – K.C. Shekhar & Lekshmy Shekhar
2. Banking Law & Practice – S. Gurusamy
3. Principles of Banking – Indian Institute of Banking & Finance (IIBF)
4. Modern Banking – R.S. Sayers & K.P.M. Sundaram
5. Fundamentals of Banking – M.Y. Khan

Reference Books

1. Banking and Financial Systems – Dr. K.N. Bhatia
2. Principles and Practices of Banking – Indian Institute of Banking & Finance (IIBF)
3. Commercial Banking – R.G. Sharma
4. Banking Law & Operations – L.C. Gupta
5. Contemporary Banking Theory and Practice – Peter S. Rose & Sylvia Hudgins

Course Title	Company Law
Course Code	BC416
Semester	IV
Credits	3

Course Objectives

1. To understand the concept, types, and legal framework of companies, including incorporation and registration under the Companies Act.
2. To study share capital, debentures, prospectus, and capital management including issue, allotment, transfer, and reissue of shares.
3. To analyze company management, appointment of directors, managerial remuneration, and conduct of statutory meetings.
4. To learn procedures of meetings, resolutions, voting, minutes, accounts, auditors, and prevention of mismanagement.
5. To understand the process and consequences of winding up, including voluntary and compulsory winding up provisions.

Unit – I

Company – Definition – Kinds of Companies – Floating of Company – Incorporation – Memorandum of Association – Articles of Association– Un-incorporation, Registration of the company: New amendment 2013. Alteration of Memorandum & Articles, Doctrine of Ultravires, Doctrine of Constructive notice & Indoor Management.

Unit- II

Share Capital – Kinds of Share Capital – Alteration of Capital – Reduction of Capital – Prospectus – Registration – Contents of Prospectus – Issue of Debentures – Borrowing Powers – Allotment of Shares – Transfer of Shares – transmission of shares - Reissue of shares. Misstatement in Prospectus

Unit- III

Company Management – Appointment of Directors – Managerial Remuneration – Meetings– General Meetings – Statutory Meeting – Requisites – Notice – Quorum – Chairman. Types of Directors–Types – Qualification and Disqualification – Appointment – Removal –Powers, Duties and Liabilities of Directors.

Unit-IV

Minutes of Meetings – Voting and Poll – Resolutions – Ordinary Resolutions – Special Resolutions – Accounts and Auditors – Investigations – Prevention of Mismanagement. - Company Secretary: Meaning- Definition - Company Secretary in Practice- Qualifications – Appointments and removal – Legal Position of a Company Secretary – Duties and Liabilities of a Company Secretary.

Unit-V

Winding up – Modes of Winding up – Dissolution of Company – Consequences of Winding up – Grounds for Compulsory Winding up – Voluntary Winding up – Provisions applicable to Winding up. Insolvency and Bankruptcy Code, 2016.Circumstances in which company may be wound up Voluntarily- Company Liquidators: Appointments – Removal and Replacement.

Course Outcomes

1. Students will be able to explain company formation, types, incorporation procedures, and registration requirements.
2. Students will be able to handle accounting and procedural aspects of share capital, debentures, and capital reduction.
3. Students will be able to describe the roles and responsibilities of directors, and understand managerial remuneration rules.

4. Students will be able to conduct and document company meetings, prepare resolutions, and understand statutory compliance.
5. Students will be able to explain the modes of winding up and their legal consequences under the Companies Act.

Text Book

1. Kapoor, N. D. (2020). Elements of Company Law. Sultan Chand & Sons.
2. Gogna, P. P. S. (2022). A Textbook of Company Law. S. Chand Publishing.
3. Kuchhal, M. C., & Kuchhal, V. (2020). Company Law (6th ed.). Vikas Publishing House.
4. Sharma, J. P. (2021). Corporate Laws. Ane Books Pvt. Ltd.
5. Majumdar, A. K., & Kapoor, G. K. (2021). Company Law and Practice (28th ed.). Taxmann Publications.

Web Resources

1. [Ministry of Corporate Affairs \(MCA\), India](#)
2. [ICAI – Company Law Resources](#)
3. Investopedia – Company Law Basics
4. [Swayam – Online Company Law Courses](#)
5. [Taxmann – Company Law Updates](#)

Course Title	MARKETING MANAGEMENT
Course Code	BC407
Semester	IV
Credits	3

COURSE OBJECTIVES

- To understand the basic concepts, functions, and relevance of marketing in business and society.
- To examine the components of the marketing mix and the process of market segmentation and positioning.
- To explore product development, branding, and lifecycle strategies in the product management process.
- To study pricing and distribution strategies in marketing management.
- To help students understand the meaning of promotion and the different methods used to promote products.

Unit – I

Marketing: Introduction

Market and Marketing -Exchange Process - Core Concepts of Marketing - Market and Marketing - the Exchange Process - Core Concepts of Marketing - Exchange Concept - Production Concept - Product Concept - Sales/selling concept - Modern Marketing Concept - Societal Marketing Concept - Impact of Marketing Concepts and its Applicability - Functions of Marketing - Importance of Marketing - Marketing Orientations.

Unit – II

Market Process and Segmentation

The marketing process: Introduction, Marketing Mix-The Traditional 4Ps - The Modern Components of the Mix- the Additional 3Ps - Developing an Effective Marketing Mix - Marketing Planning - Marketing Implementation and Control. Segmentation: Concept of Market Segmentation - Benefits of Market Segmentation - Requisites of Effective Market Segmentation - The Process of Market Segmentation - Bases for Segmenting Consumer Markets - Targeting (T) - Market Positioning (P).

Unit – III

Product Management

Decisions - Development and Lifecycle Strategies: Introduction - Levels of Products - Classification of Products - Product Hierarchy - Product Line Strategies - Product Mix Strategies - Packaging and Labelling - New Product Development - Product Life Cycle (PLC). Brand and Branding Strategy: Introduction - Brand and Branding - Advantages and disadvantages of Branding - Brand Equity - Brand Positioning - Brand Name Selection - Brand Sponsorship - Brand Development.

Unit – IV

Pricing and Physical distribution

Introduction - Factors Affecting Price Decisions - Cost Based Pricing - Value Based and Competition Based Pricing - Product Mix Pricing Strategies - Adjusting the Price of the Product - Initiating and Responding to the Price Changes. Distribution Management: Introduction - Need for Marketing Channels - Decisions Involved in Setting up the Channel - Channel Management Strategies - Introduction to Logistics Management - Introduction to Retailing – Wholesaling.

Unit – V

Promotion

Meaning – methods of promotion – optimum promotion mix – advertising media – their relative merits and demerits- characteristics of an effective advertisement – personnel selling – selling as a career – classification of successful sales person – function of sales man – sales promotion – public relation. - Promotion: Nature and Importance - Promotion Tools: Advertising, Personal Selling, Direct Marketing, Factors affecting Promotion Mix Decisions.

Course Outcomes

- Define and explain marketing concepts, orientations, and environmental factors.
- Apply segmentation, targeting, and positioning techniques to develop marketing strategies.
- Analyze branding decisions and product lifecycle strategies in marketing.
- Evaluate pricing strategies and channel management techniques in various business contexts.
- Able to explain the methods of promotion and understand the role of advertising, sales promotion, personal selling, and public relations.

Textbooks

- Kotler, P., & Keller, K. L. (2019). *Marketing Management* (15th ed.). Pearson Education.
- Saxena, R. (2020). *Marketing Management* (6th ed.). Tata McGraw-Hill.
- Ramaswamy, V. S., & Namakumari, S. (2018). *Marketing Management: Global Perspective Indian Context* (6th ed.). McGraw Hill Education.
- Arun Kumar, N., & Meenakshi, N. (2021). *Marketing Management*. Vikas Publishing House.
- Lamb, C. W., Hair, J. F., & McDaniel, C. (2020). *MKTG: Principles of Marketing*. Cengage Learning.

Reference Books

- Etzel, M. J., Walker, B. J., & Stanton, W. J. (2018). *Marketing* (14th ed.). McGraw-Hill.

- Solomon, M. R. (2021). *Consumer Behaviour: Buying, Having, and Being* (13th ed.). Pearson Education.
- Aaker, D. A. (2020). *Strategic Market Management* (11th ed.). Wiley.
- Zeithaml, V. A., & Bitner, M. J. (2019). *Services Marketing: Integrating Customer Focus Across the Firm* (7th ed.). McGraw-Hill.
- Panda, T. K. (2022). *Marketing Management*. Excel Books.

Web Resources

- <https://www.investopedia.com/terms/m/marketing.asp>
- <https://www.smartinsights.com/marketing-planning/segmentation-targeting-and-positioning/>
- <https://www.productplan.com/glossary/product-life-cycle/>
- <https://www.coursera.org/learn/marketing-mix-pricing-strategy>
- <https://www.hubspot.com/digital-marketing>

SEMESTER V

Course Title	Entrepreneurship and Small Business Management
Course Code	BC501
Semester	V
Credits	4

Course Objectives

- To provide conceptual understanding of entrepreneurship and its importance in economic development.
- To familiarize students with various types of entrepreneurs and stages of entrepreneurial process.
- To develop skills related to business planning and funding.
- To understand institutional support mechanisms for entrepreneurship in India
- To expose students to success stories and case studies in Indian entrepreneurship.

Unit -I

Introduction to Entrepreneurship

Meaning, definition and characteristics of entrepreneurship – Functions of an entrepreneur – Types of entrepreneurs – Role of entrepreneurship in economic development – Evolution of entrepreneurship in India.

Unit -II

Entrepreneurial Process and Traits

Stages in entrepreneurial process – Barriers to entrepreneurship – Entrepreneurial motivation and competencies – Entrepreneur vs. Intrapreneur – Women entrepreneurs.

Unit -III

Business Plan and Feasibility Study

Project identification – Market and demand analysis – Technical and financial feasibility – Business model canvas – Business plan preparation. Funding opportunities for Start-ups: Venture Capital – Angel Funding – Marketing and Organisation Plans.

Unit -IV

Institutional Support for Entrepreneurship: DIC, SIDBI, MSME, NSIC, EDII, NABARD, TBI – Startup India and Standup India initiatives. Micro, Small and Medium Enterprises: Meaning & Features ,Objectives , Role – Industrial Estate, Bridge Capital –Seed Capital Assistance – Sickness - Causes - Remedial Measures

Unit -V

Case Studies and Success Stories: Case studies of successful Indian entrepreneurs – Lessons from real-world ventures – Innovation and entrepreneurship – Social and rural entrepreneurship- Role of incubators and accelerators.

Course Outcomes

- Understand the role and significance of entrepreneurship in economic development.
- Analyze entrepreneurial traits and evaluate barriers in entrepreneurship.
- Prepare business plans and evaluate feasibility for new ventures'

- Identify institutional support systems for entrepreneurship in India.
- Interpret real-world entrepreneurial experiences and apply insights.

Textbooks

1. Khanka, S. S. (2022). Entrepreneurial development. S. Chand & Company Ltd.
2. Desai, V. (2021). Dynamics of entrepreneurial development and management. Himalaya Publishing House.
3. Mathew, J. (2022). Entrepreneurship and small business development. RBSA Publishers.
4. Arora, R., & Sood, S. K. (2023). Entrepreneurship development. Kalyani Publishers.
5. Charantimath, P. M. (2022). Entrepreneurship development: Small business enterprises. Pearson Education India.

Reference Books

1. Hisrich, R. D., Peters, M. P., & Shepherd, D. A. (2020). Entrepreneurship (10th ed.). McGraw Hill.
2. Drucker, P. F. (2015). Innovation and Entrepreneurship. Harper Business.
3. Kuratko, D. F. (2021). Entrepreneurship: Theory, Process, and Practice (11th ed.). Cengage Learning.
4. Bansal, R. (2023). Entrepreneurship and Innovation. Taxmann Publications.
5. Taneja, S. (2022). Entrepreneurship Development. Galgotia Publishing Company.

Web Resources

1. <http://msme.gov.in>
2. <http://ediiindia.org>
3. <http://startupindia.gov.in>
4. <http://sidbi.in>
5. <http://yourstory.com>

Course Title	Management Accounting
Course Code	BC512
Semester	V
Credits	4

COURSE OBJECTIVES

1. To introduce the scope and functions of management accounting and its role in business decision-making.
2. To explain the analysis and interpretation of financial statements using comparative, common-size, and trend techniques.
3. To develop competency in preparing and interpreting fund flow and cash flow statements.

4. To equip students with knowledge of budgeting and budgetary control in a management context.
5. To enable students to use ratio analysis as a tool for financial analysis and managerial decision-making.

Unit -I

Introduction to Management Accounting

Definition – Scope – Functions – Objectives – Role of Management Accountant – Distinction between Management Accounting and Cost Accounting- Distinction between Management Accounting and Financial Accounting.

Unit –II

Financial Statement Analysis

Meaning – Objectives – Types – Techniques: Comparative Statements – Common Size Statements – Trend Analysis – Limitations of Financial Statements.

Unit –III

Fund Flow and Cash Flow Statements

Meaning – Uses – Differences – Preparation of Fund Flow Statement – Cash Flow Statement as per AS-3 – Uses and Limitations.

Unit –IV

Budgeting and Budgetary Control

Meaning and Types of Budgets – Fixed vs Flexible Budgets – Preparation of Cash Budget, Production Budget, Sales Budget – Zero-Based Budgeting – Performance Budgeting.

Unit –V

Ratio Analysis

Meaning – Classification: Liquidity, Solvency, Profitability, and Activity Ratios – Calculation and Interpretation – Uses and Limitations of Ratio Analysis.

Course Outcomes

1. Explain the role and scope of management accounting in business decision-making.
2. Analyze financial statements using comparative, common-size, and trend techniques.
3. Prepare and interpret fund flow and cash flow statements.
4. Develop various budgets and analyze variances for managerial planning.
5. Interpret and evaluate business performance using ratio analysis.

Textbooks

1. Maheshwari, S. N., Maheshwari, Suneel K., & Maheshwari, Sharad K. (2025). Management accounting. Sultan Chand & Sons.
2. Khan, M. Y., & Jain, P. K. (2010). Management accounting. Tata McGraw Hill.
3. Reddy, T. S., & Reddy, Y. H. P. (2024). Accounting for managers. Margham Publications.
4. Kishore, R. M. (2025). Advanced management accounting. Taxmann.
5. Atkinson, A. A., Kaplan, R. S., Matsumura, E. M., & Young, S. M. (2014). Management accounting. Pearson Education.

Reference Books

1. Pandey, I. M. (n.d.). Management accounting. Vikas Publishing.
2. Horngren, C. T., Sundem, G. L., & Stratton, W. O. (2021). Introduction to management accounting (16th ed.). Pearson.
3. Madegowda, J. (2017). Advanced management accounting
4. Tulsian, P. C. (2016). Financial accounting for B.Com. (Hons.). S. Chand Publishing.
5. Ramachandran, R., & Srinivasan, R. (2018). Management accounting. Sriram Publications.

Web Resources

1. <http://www.accountingtools.com/articles/what-is-management->

[accounting.html](#)

2. <http://www.yourarticlelibrary.com/accounting/financial-statement-analysis/financial-statement-analysis-objectives-and-limitations/53344>
3. <http://www.accountlearning.com/fund-flow-and-cash-flow-statements-differences-uses/>
4. <http://www.businessmanagementideas.com/budgeting/budgetary-control/budgetary-control-techniques-advantages-limitations/5254>
5. <http://www.accountingnotes.net/financial-statement-analysis/ratio-analysis/ratio-analysis-formulas-uses-examples/21655>

Course Title	Financial Management
Course Code	BC514
Semester	V
Credits	4

COURSE OBJECTIVES

1. To provide a foundational understanding of financial management concepts, principles, and tools such as time value of money and the role of a financial manager.

2. To enable students to analyze investment decisions using various capital budgeting techniques.
3. To understand and evaluate the cost of capital and capital structure theories and their role in financing decisions.
4. To help students understand dividend policy decisions and their impact on firm value using relevant theoretical models.
5. To help students understand dividend policy decisions and their impact on firm value using relevant theoretical models.

Unit –I

FINANCIAL MANAGEMENT: AN OVERVIEW

Introduction: Introduction to Financial Management, Nature, scope and objectives of financial management: Profit Maximization and wealth Maximization, Role of Financial Manager, Principles and Functions of Financial Management, Importance of Financial Management, An overview of time value of money, Computation of Present Value Interest Factor (PVIF), Future Value Interest Factor (FVIF), Present Value Interest Factor at an Annuity (PVIF A) - Future Value Interest Factor at an Annuity (FVIFA) Simple Problems relating to it. and risk and return framework for financial decision making. (Theory and Problems)

Unit –II

CAPITAL BUDGETING DECISION

Capital Budgeting: Capital Budgeting Process, Cash Flow Estimation, Different techniques of Capital budgeting: Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Internal Rate of Return (IRR) and Profitability Index. (Theory and Problems)

Unit –III

COST OF CAPITAL AND FINANCING DECISION

Cost of Capital: Estimation of components of cost of capital: Method for calculating cost of equity, Cost of retained Earnings, Cost of Debt, Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Incremental (Marginal) Cost of Capital. Capital

Structure: Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating, Financial and Combined Leverage. EBIT-EPS Analysis. Determinants of Capital Structure. (Theory and Problems)

Unit-IV

DIVIDEND DECISION

Introduction to dividend, Types of Dividends, Theories of dividend policy and impact on value of a firm, Types of dividend policy - MM Approach, Walter's Model, Gordon's Model. Determinants of Dividend policy. (Theory and Problems)

Unit-V

WORKING CAPITAL DECISION

Concepts of Working Capital, Operating & Cash Cycles, Risk-return Trade off, working capital estimation, Receivables Management. (Theory and Problems)

Course Outcomes

1. Explain the scope, objectives, and core principles of financial management and time value of money.
2. Apply various capital budgeting techniques to assess long-term investment decisions.
3. Analyze cost of capital, capital structure theories, and leverage for financing decisions.
4. Evaluate different dividend models and determine optimal dividend policy for firms.
5. Apply working capital management techniques and estimate working capital needs.

Textbooks

1. Khan, M. Y., & Jain, P. K. (2020). *Financial Management* (8th ed.). McGraw-Hill Education.
2. Pandey, I. M. (2021). *Financial Management* (11th ed.). Vikas Publishing House.
3. Chandra, P. (2022). *Financial Management: Theory and Practice* (10th ed.). McGraw-Hill Education.
4. Rustagi, R. P. (2020). *Financial Management: Theory, Concepts and Problems*. Taxmann
5. Bhalla, V. K. (2019). *Financial Management and Policy* (10th ed.). Anmol Publications

Reference Books

1. Brigham, E. F., & Ehrhardt, M. C. (2019). *Financial Management: Theory & Practice* (15th ed.). Cengage Learning.
2. Van Horne, J. C., & Wachowicz, J. M. (2008). *Fundamentals of Financial Management* (13th ed.). Pearson Education.
3. Damodaran, A. (2010). *Applied Corporate Finance* (3rd ed.). Wiley India.
4. Ross, S. A., Westerfield, R. W., & Jordan, B. D. (2021). *Essentials of Corporate Finance* (11th ed.). McGraw-Hill Education.
5. Kapil, S. (2021). *Financial Management*. Pearson Education.

Web Resources

<https://corporatefinanceinstitute.com/resources/knowledge/finance/time-value-of-money>

<https://www.investopedia.com/terms/c/capitalbudgeting.asp>

<https://www.wallstreetmojo.com/cost-of-capital/>

<https://www.investopedia.com/terms/d/dividend.asp>

<https://www.investopedia.com/terms/w/workingcapital.asp>

Course Title **International Trade and Export Management**

Course Code **BC505**

Semester **V**

Credits **4**

Course Objective:

To develop a comprehensive understanding of international trade

To familiarize students with the international trading environment

To impart knowledge of export promotion mechanisms in India

To equip students with practical knowledge of export finance and international financial management

To enable students to understand export procedures, documentation, and logistics management

Unit- I

International Trade: Meaning – Significance – Domestic Trade Vs International Trade– Motives of International Trade – Stages in internationalization of business - International Marketing & Market Entry - Foreign market selection & analysis - Pricing for international markets - International promotional strategies.

Unit- II

International Trading Environment: Trade barriers – objectives of Trade barriers -Tariffs – Non- Tariff barriers – Quotas. GATT– Objectives and principles of GATT – Salient Features of UR Agreement – Trade Related Intellectual Property Rights (TRIPS) – Trade Related Investment Measures (TRIMs) – World Trade Organisation (WTO) – Functions of WTO- Concept of Balance of Trade and Balance of Payment - International Business Laws & Incoterms - Trade agreements, Incoterms - Legal contracts in export/import -

Unit- III

Export promotion in India – Export promotion organizations – Export promotion councils – Commodity Boards – Export Inspection Councils – Indian Trade Promotion Organization – Indian Institute of Foreign Trade – Indian Institute of Packaging Export Processing Zones (EPZs) – 100% Export Oriented Units – Facilities for units in EPZs and EOUs - Cross Cultural & Global Business Environment - Cultural differences in trade negotiations - Global economic trends - Emerging markets strategies

Unit- IV

Export Finance – Institutional finance for export – Pre shipment credit – Post shipment credit- different forms of Post shipment credit. EXIM Bank – Objectives and functions –

Letter of credit – Kinds of letter of credit – Export Risk Insurance – ECGC – Insurance covers issued by ECGC - International Financial Management - Exchange rate risk and hedging - Foreign currency transactions - Payment mechanisms beyond letters of credit

Unit-V

Export procedure and Documentation – Stages in the export of goods – Preliminaries – Production / Procurement of goods – Shipping space – Packing and marking – Pre shipment Inspection – Customs formalities – Exchange control formalities– Shipping of goods - Negotiation of Documents – realization of Export incentives – Export Documents – Documents related to goods– Certificates related to shipment – Documents related to payment –Documents related to inspection– Documents related to excisable goods – Documents related to foreign exchange regulation - Logistics, Supply Chain & Shipping - Multimodal transport - Customs clearance practices - Shipping documentation and rules.

Course Outcome

CO1: Explain the concepts, significance, motives, and stages of international trade and internationalization of business

CO2: Analyze the international trading environment by evaluating trade barriers, WTO & GATT frameworks, multilateral trade agreements, balance of trade and balance of payments.

CO3: Assess the role of export promotion institutions in India and demonstrate awareness of cross-cultural factors, global economic trends, and strategic approaches to emerging markets.

CO4: Apply principles of export finance and international financial management by using pre- and post-shipment finance, letters of credit, export risk insurance, foreign exchange mechanisms, and exchange rate risk management techniques.

CO5: Demonstrate practical competency in export procedures, documentation, logistics, and supply chain management by preparing and interpreting export documents.

Text Books

1. Gargi Sanati (2024), International Trade Finance and Forex Operations: Theory and Application, Routledge India, ISBN: 978-1032621036
2. Ram Singh (2023), Export and Import Management: Text and Cases, Wiley India Pvt. Ltd., ISBN: 978-9357461825

3. Parul Gupta (2017), Export Import Management, McGraw Hill Education, ISBN: 978-9387067592
4. Dr. A. Shyamala (2016), Export-Import: Procedure and Documentation, Shanlax Publications, ISBN: 978-93-85977-60-2
5. Usha Kiran Rai, Export-Import and Logistics Management 2nd Edition, PHI Learning, ISBN: 978-8120340169

Reference Books

1. Erdener Kaynak & Belay Seyoum (2021), Export–Import Theory, Practices, and Procedures (4th Edition), Routledge, ISBN: 978-0367896782
2. Francis Cherunilam (2022), International Trade and Export Management, Himalaya Publishing House, ISBN: 978-9353674779
3. Premkumar Balaraman (2019), Export Import Management: Basics of International Trade and Transportation, Indian Books & Periodicals (IBP), ISBN: 978-9381416525
4. Bimal Jaiswal, International Trade (1st Edition), New Age International (P) Ltd., ISBN: 978-9386070654
5. Anders Grath (2016), The Handbook of International Trade and Finance, Kogan Page Ltd, ISBN: 978-0749475987

E-Resources

1. <https://www.icsi.edu/media/webmodules/publications/9.5%20International%20Business.pdf>
2. https://sde.uoc.ac.in/sites/default/files/sde_videos/pdfresizer.com-pdf-resize.pdf
3. <https://dde.pondiuni.edu.in/files/StudyMaterials/PG/MCom/2year/MCOM2006InternationalTradeandFinance.pdf>
4. https://ebooks.lpude.in/new-scheme/management/mba/sem_3-4/DEMGN802_EXPORT_AND_IMPORT_MANAGEMENT.pdf
5. <http://www.eiilmuniversity.co.in/downloads/Import-Export-Management.pdf>

Course Title	Corporate Accounting-I
Course Code	BC516
Semester	V
Credits	4
Course Objective	

1. To understand the meaning, types, and accounting of shares and debentures.
2. To learn the concept of underwriting and calculation of underwriters' liability.
3. To introduce students to the Statement of Changes in Financial Position as per IAS 3.
4. To understand valuation of goodwill and shares and the basics of company liquidation.
5. To learn the preparation of final accounts of joint stock companies and managerial remuneration.

Unit- I

Shares: Shares – Definition – Classes of shares – Issue of shares for cash – Calls in advance and Calls- in – arrears – Issues of shares for consideration other than cash – Issue of shares at premium – Issue of shares at discount – Forfeiture of shares–Re issue of forfeited shares.

Unit- II

Debentures– Definition – Types of debentures – Issue of debentures – Redemption of debentures through sinking fund and purchase of own debentures -Underwriting of shares and debentures – Underwriting – Marked and Unmarked

Unit- III

Statement of Changes in financial position – on cash basis and working capital basis – familiarity with Indian Accounting Standard 3.

Unit-IV

Valuation of Goodwill and Shares: Goodwill – Definition – Factors affecting value of goodwill – Need for valuation – Methods of Valuation - Valuation of shares –Yield method – Earning capacity method – Fair value of a share. Liquidation- Meaning – Legal provisions – Order of Payment – Preferential payments – Preparation of liquidator's final statement of account

Unit-V

Final Accounts of Joint Stock Companies: Contents of final statement – Balance sheet – Profit and Loss account – Calculation of managerial remuneration.

Course Outcomes

1. Students will be able to explain the meaning and types of shares and debentures.
2. Students will be able to calculate underwriters' liability in share and debenture issues.
3. understand changes in financial position using cash and working capital and gain basic knowledge of Ind AS 3.
4. Students will be able to value goodwill and shares and understand liquidation procedures.
5. Students will be able to prepare final accounts of joint stock companies and compute managerial remuneration.

Text Book

1. Corporate Accounting - T. S. Reddy & A. Murthy Reprint 2017, Margham publications, 24, Rameshwaram Road, T. Nagar, Chennai -17.
2. Advanced Accountancy Volume - I Eleventh Edition -Suneel K Maheshwari, Sharad K Maheshwari, S N Maheshwari)2018
3. Kumar, A., & Kumar, R. (2020). Corporate Accounting I. Himalaya Publishing House.
4. Corporate Accounting” (McGraw-Hill / Tata McGraw Hill editions) – Another widely used textbook that includes underwriting and liquidation chapters.
5. Corporate Accounting” by Anshul Wadhwa & Payal Wadhwa – A simpler book with practice problems for shares, debentures, underwriting, and final accounts

Reference Books

1. Advanced Accountancy -R.L. Gupta & M. Ramaswamy Revised Edition – 2008 Sultan Chand & Sons, New Delhi-2.
2. Corporate Accounting - S.Kr. Paul, Revised Edition – 2009.
3. Corporate Accounting (6th ed.). -S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Vikas Publishing.
4. **Fundamentals of Corporate Accounting” by J.R. Monga** – Shorter and student-friendly text for corporate accounting basics.

5. **Specialised Accounting” by Dr. S.K. Singh & Dr. R.U. Singh** – Comprehensive coverage including valuation and liquidation (good for deeper study).

Web Resources

<https://edurev.in/docs/10649/Advanced-Corporate-Accounting-Notes-for-Bcom>

<https://edurev.in/videos/10649/Advanced-Corporate-Accounting-Notes-for-Bcom>

<https://edurev.in/tests/10649/Advanced-Corporate-Accounting-Notes-for-Bcom>

<https://opentuition.com>

<https://bcom.institute/corporate-accounting/understanding-company-final-accounts/>

Course Title	Techniques of Costing
Course Code	BC611
Semester	VI
Credits	4

Course Objective

1. To understand standard costing and analysis of cost variances.
2. To learn the preparation and use of budgets for cost control.
3. To understand relevant and differential costs for managerial decisions.
4. To learn reconciliation of cost and financial accounts and ABC costing.
5. To understand the concept, process, and importance of cost audit.

Unit- I

Introduction to Cost Accounting Standard – Standard Costing: Standard cost and Estimated costs – Analysis of variances – Material variances – Labour variances –Overhead variances – Advantages and limitations of standard costing

Unit- II

Budgetary Control: Meaning and need for Budget – Budget Vs Forecast – Standard costing Vs. Budgetary control– Functional Budget: Production budget, Production cost budget, Sales budget and Cash budget – Master budget- Flexible budget– Advantages and limitations of budgetary control – Meaning of Zero-base budgeting.

Unit- III

Make or buy decision: Concept of relevant cost: Difference between relevant and irrelevant cost – differential cost introduction – meaning and characteristics – practical application – accept or reject – make or buy decision

Unit-IV

Reconciliation of Cost and Financial Accounts: Need for Reconciliation – Reasons for disagreement – Procedure of Reconciliation. Activity Based Costing – Meaning- Cost Drivers.

Unit-V

Cost Audit: Meaning and Definition of Cost Audit – Types – Objectives – Advantages – Cost Audit Programme – Functions of a cost auditor – Cost audit Vs Financial audit – Eligibility for appointment – Disqualification of a cost auditor – Rights, duties and responsibilities of a cost auditor.

Course Outcomes

1. Students will be able to calculate and analyze material, labour, and overhead variances.
2. Students will be able to prepare functional, flexible, and master budgets.
3. Students will be able to apply relevant and differential costs in decision-making.
4. Students will be able to reconcile cost and financial accounts and identify cost drivers.
5. Students will be able to understand cost audit procedures and the role of a cost auditor.

Text Book

1. Jain S.P. & Narang K.L., *Cost Accounting* – Comprehensive coverage of standard costing, budgets, decision making, and cost audit (as recommended in many university syllabi).
2. Dr. S.N. Maheshwari, *Principles of Cost Accounting* – Clear explanations and practical problems on variance analysis, budgetary control, and costing decisions.
3. S.P. Iyengar, *Cost Accounting* – Well-structured book covering standard costing, reconciling cost and financial accounts, and cost audit concepts.
4. V.K. Saxena & C.D. Vashist, *Cost Accounting* – Includes detailed treatment of standard costing, budgeting, cost drivers, and ABC costing.
5. S.N. Maheshwari & S.K. Maheshwari / Maheshwari SN, *Fundamentals of Cost Accounting* – Good for understanding cost concepts, variance analysis, budgets, relevant costing decisions, and reconciliation.

Reference Books

1. S.P. Jain & K.L. Narang – *Cost and Management Accounting* – A commonly recommended reference with in-depth theory and examples.
2. M.N. Arora – *Cost Accounting: Principles and Practice* – Useful for understanding costing principles, variances, budgeting, and decisions.

3. S.P. Iyengar – *Cost Accounting* – Detailed book with coverage of standard costing, reconciliation, and cost audit.
4. V.K. Saxena & C.D. Vashist – *Cost Accounting* – Good for problems and theory on variances, budgets, ABC costing, and decision making.
5. B.M. Lall & I.C. Jain – *Cost Accounting* (PHI) – Often used as a reference for comprehensive cost topics including budgetary control, relevant costing, and ABC

Web Resources

1. [Cost Accounting Insights | AccountingStudy.net](#)
2. [Budgetary Control – Cost Accounting Techniques \(EduRev\)](#)
3. [Cost Accounting Notes for BCom – EduRev](#)
4. [Activity-Based Costing – Wikipedia](#)

Course Title	Principles and Practice of Auditing
Course Code	BC602
Semester	VI
Credits	4

Course Objectives

1. To understand the principles, nature, and objectives of auditing.
2. To learn audit procedures, working papers, and internal control systems.
3. To gain knowledge of vouching and verification of transactions.
4. To understand verification and valuation of assets and liabilities using auditing standards.
5. To learn auditing of limited companies, including auditor's duties, rights, and reporting.

Unit- I

Basic Principles of Auditing: Definition of Audit – Nature and Scope of Auditing – Difference between Accounting, Auditing and Investigation – Objects of Audit – Main object – Secondary objects – Detection and prevention of errors, frauds – Qualities of an Auditor – Types of Audits – Continuous Audit – Partial Audit – Interim Audit and Balance Sheet Audit.

Unit- II

Audit Procedure and Internal Control: Audit procedure – Audit Programme – Audit Note Book – Audit Working Papers – Audit Files - Steps to be followed in the commencement of a new audit. Internal Control: Meaning and Importance – Internal check – Meaning – Definition – Internal Audit – Difference between Internal Audit and Statutory Audit.

Unit- III

Vouching: Definition & Meaning – Voucher: Meaning – Auditors duty regarding vouching of various items of debit side of the cash book: cash in hand, collection from debtors, interest on investment and rent received - Credit side of the cash book: wages, payment to suppliers, cash purchases and purchase of land & buildings.

Unit-IV

Verification and Valuation of Assets and Liabilities: Verification of assets-Cash in hand, Cash at bank, Bills receivable and Stock-Verification of liabilities-Capital reserve fund, Trade creditors, Debentures and Bills payable. Assured Auditing Standards (AAS)-Importance-Applications

Unit-V

Audit of limited companies: Company Auditor - qualification, disqualification, Appointment – Remuneration - rights and duties – removal of Auditor - Liabilities of the Auditor -Civil and Criminal liabilities – Audit report – essentials of effective reporting.

Course Outcomes

1. Students will be able to explain the principles, scope, and objectives of auditing.
2. Students will be able to perform audit procedures and evaluate internal controls.
3. Students will be able to vouch and verify cash, receipts, payments, and transactions.
4. Students will be able to verify and value assets and liabilities in accordance with auditing standards.
5. Students will be able to conduct company audits and prepare audit reports while understanding auditor responsibilities.

Text Book

1. **Fundamentals of Auditing** by Sanjib Kumar Basu (Pearson Education) — a student-friendly book covering all core auditing topics clearly.
2. **Auditing: Principles and Techniques** by Sanjib Kumar Basu (Pearson Education) — detailed explanations of auditing principles, procedures, vouching, and company audit.
3. **Principles and Practice of Auditing** by Dinkar Pagare (Sultan Chand & Sons) — popular university text covering auditing concepts, internal control and audit report.
4. **Auditing and Assurance** by Pankaj Kumar Roy (Oxford University Press) — a modern textbook designed for B.Com students with balanced theory and examples.
5. **Auditing** by N. Padmalata & R.G. Saxena (Himalaya Publishing House) — simple and systematic coverage of auditing fundamentals suitable for undergraduate courses.

Reference Books

1. B.N. Tandon, S. Sudharsanam & S. Sundharabahu – *Practical Auditing* (S. Chand) – Practical focus on audit procedures and techniques.
2. Kamal Gupta – *Contemporary Auditing* (Tata McGraw Hill) – Covers modern auditing concepts and practice.
3. T.R. Sharma – *Auditing* (Sahitya Bhawan Publications) – Detailed theory and application of auditing topics.
4. R.G. Saxena – *Principles and Practice of Auditing* (Himalaya Publishing House) – Well-structured reference for auditing principles.
5. S.D. Sharma – *Auditing Principles & Practice* (Taxmann) – Clear explanations and examples for exam preparation.

Web Resources

<https://edurev.in/videos/10544/Auditing-and-Secretarial-Practice-Notes--Videos>

<https://ignoubcom.wordpress.com/study-material/eco12sm/>

<https://www.geektonight.com/auditing-notes/>

<https://cursa.app/en/free-course/auditing-in-accounting-dihi>

<https://opentuition.com>

Course Title **Financial Services and Markets**

Course Code **BC614**

Semester **VI**

Credits **4**

Course Objectives

1. To understand the structure and functions of the Indian financial system.
2. To learn how the primary market issues new shares and securities.
3. To gain knowledge of the secondary market and the role of SEBI.
4. To understand merchant banking services and obligations in India.
5. To learn the types, operations, and benefits of mutual funds.

Unit- I

The Financial System in India: Functions of the financial system – Financial Assets – Financial intermediaries – Financial markets – Capital market – Money market – Indian Money Market – Different components – Backwardness of the Indian Money Market – Role of Commercial Banks in the Indian Money Market Financial instruments

Unit – II

Market for securities: The new issue market – Functions of new issue market – Players in the new issues market – Methods of Primary issue of shares.

Unit – III

Stock Exchanges in India: The secondary market – Organisation of stock exchanges in India – SEBI – Functions and powers of SEBI

Unit-IV

Merchant Banking: Definition – Origin – Merchant Banking in India – Services rendered by merchant banks – Qualities required of Merchant Bankers – General obligations and responsibilities of Merchant Bankers

Unit-V

Mutual Funds: Meaning – Fund unit Vs shares – Types and Classification of funds – Importance of mutual funds – Risks – Organisation of the Fund – Operation of the fund – Facilities available to investors – Private Mutual Funds

Course Outcomes

1. Students will be able to explain the functions of financial markets, intermediaries, and instruments.
2. Students will be able to describe methods and players in the new issue (primary) market.
3. Students will be able to understand stock exchange operations and SEBI's regulatory role.
4. Students will be able to identify merchant banking services and responsibilities of merchant bankers.
5. Students will be able to analyze different types of mutual funds and their operation for investors.

Text Book

1. M.Y. Khan – *Financial Services* (McGraw-Hill Education) – Covers financial markets, instruments, merchant banking, and mutual funds in India.
2. Gordon & Natarajan – *Financial Markets and Services* (Himalaya Publishing) – Detailed coverage of primary and secondary markets, SEBI, and financial intermediaries.
3. L.M. Bhole & Jitendra Mahakud – *Financial Institutions and Markets* – Focuses on money market, capital market, and financial instruments.
4. Avadhani V.A. – *Investment and Securities Markets in India* – Explains stock exchanges, SEBI, and mutual funds.
5. Preeti Singh – *Financial Markets and Services* (PHI Learning) – Covers merchant banking, mutual funds, and Indian financial system basics.

Reference Books

1. **Varshney & Mittal** – *Indian Financial System* – Reference for financial intermediaries, markets, and SEBI regulations.
2. **Pathak Bharati** – *The Indian Financial System: Markets, Institutions and Services* – Comprehensive reference on all topics of the syllabus.
3. **Rao & Gopal** – *Financial Services in India* – Practical insights into merchant banking, mutual funds, and financial products.
4. **Kumar & Suresh** – *Financial Markets, Institutions and Services* – Covers securities markets, SEBI, and financial instruments.
5. **J.C. Verma** – *Merchant Banking and Financial Services* – Focused reference on merchant banking and capital market operations.

Reference Books

<https://www.investopedia.com/terms/f/financial-market.asp>

<https://www.sebi.gov.in>

<https://www.moneycontrol.com>

<https://www.nseindia.com/education>

<https://edurev.in/course/15616/Financial-Markets-and-Services>

Course Title **BC615 - Corporate Accounting - II**

Course Code **BC615**

Semester **VI**

Credits **4**

Course Objective

To understand Human Resource Accounting, financial reporting, and price level changes.

To study IFRS and Indian Accounting Standards (Ind AS) applicable in India.

To learn the preparation of banking company profit and loss account and balance sheet.

To understand and prepare final accounts of Life and General Insurance companies.

To understand the accounting procedures involved in company liquidation.

Unit- I

Human Resource Accounting – Financial Reporting practice – Accounting for price level changes

Unit- II

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

Unit- III

Accounts of Banking Companies: Preparation of profit and loss account and balance sheet – Legal form – Bills for collection – Acceptances and endorsements – Branch adjustments – Adjustments of bad and doubtful debts, Rebate on Bills discounted, provision for taxation and depreciation

Unit- IV

Accounts of Insurance Companies: Accounts of Life Insurance Business –types of policies- Annuity business – Surrender value – Life Assurance Fund – Preparation of final accounts - Revenue account – Valuation balance sheet - Balance sheet– Accounts of General Insurance Business – Fire and Marine Insurance – Profit and Loss account – Balance sheet

Unit- V

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

Course Outcomes

Explain Human Resource Accounting and price level changes.

Explain IFRS and Indian Accounting Standards.

Prepare banking company final accounts.

Prepare insurance company final accounts.

Prepare company liquidation accounts.

Text Book

1. Corporate Accounting - T. S. Reddy & A. Murthy Reprint 2017, Margham publications, 24, Rameshwaram Road, T. Nagar, Chennai -17.
2. Advanced Accountancy Volume - I Eleventh Edition -Suneel K Maheshwari, Sharad K Maheshwari, S N Maheshwari)2018

3. Kumar, A., & Kumar, R. (2020). Corporate Accounting I. Himalaya Publishing House.
4. Corporate Accounting” (McGraw-Hill / Tata McGraw Hill editions) – Another widely used textbook that includes underwriting and liquidation chapters.
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2. Corporate Accounting - S.Kr. Paul, Revised Edition – 2009.
3. Corporate Accounting (6th ed.). -S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Vikas Publishing.
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5. **Specialised Accounting” by Dr. S.K. Singh & Dr. R.U. Singh** – Comprehensive coverage including valuation and liquidation (good for deeper study).

Web Resources

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<https://edurev.in/videos/10649/Advanced-Corporate-Accounting-Notes-for-Bcom>

<https://edurev.in/tests/10649/Advanced-Corporate-Accounting-Notes-for-Bcom>

<https://opentuition.com>

<https://bcom.institute/corporate-accounting/understanding-company-final-accounts/>

BC 606- Project Internship

Objective

To provide practical exposure to the students from the bases of their learning in theoretical sessions

Procedure

The students should undertake a project work in their interested area for minimum 15 days to maximum 20 days. At the end of project work, the students have to submit a project report (minimum 50 pages to maximum 80 pages).

Pattern of Evaluation

The submitted final draft of the project will be evaluated by a faculty internal valuator in the Department. Viva will be conducted for assessing project and marks will be awarded based on the submission of his report and presentation.

Passing Minimum

The student who submitted the project should have to obtain minimum of 20 marks out of 50. The students who fail to secure the minimum of 20 marks again to have resubmit the project and the award of degree may be considered only by passing in the project internship).