

INSTITUTE OF SCIENCE, TECHNOLOGY & ADVANCED STUDIES (VISTAS)
(Deemed to be University Estd. u/s 3 of the UGC Act, 1956)
PALLAVARAM, THALAMBUR, PERIYAPALAYAM-CHENNAI
ACCREDITED BY NAAC WITH 'A++' GRADE

UNDERGRADUATE DEGREE PROGRAMME

B.COM (PROFESSIONAL ACCOUNTING)

Three years/

B.COM (HONS) (PROFESSIONAL ACCOUNTING)

Four years

CURRICULUM & SYLLABUS

REGULATION 2024

Choice Based Credit System (CBCS)

&

Learning Outcomes Based Curriculum Framework (LOCF)

Effective from the Academic Year

2025 -2026

Department of Commerce

School of Commerce and Economics

VELS

INSTITUTE OF SCIENCE, TECHNOLOGY & ADVANCED STUDIES (VISTAS)
(Deemed to be University Estd. u/s 3 of the UGC Act, 1956)
PALLAVARAM, THALAMBUR, PERIYAPALAYAM-CHENNAI
ACCREDITED BY NAAC WITH 'A++' GRADE

DEPARTMENT OF COMMERCE (Professional Accounting)

VISION OF THE DEPARTMENT
To provide a curriculum with great depth and knowledge to those students seeking expertise in professional areas, catering to those aspiring t be CFOs, CAs, Financial consultants etc., by providing the right subjects in the right proportion and with the able guidance of Professional, highly experienced and motivating faculty.

MISSION OF THE DEPARTMENT	
M1	The Department of Commerce (Professional Accounting)provides students with the Bachelor of Commerce degree integrated with Chartered Accounting, providing a substantial amount of specialization in the area of Chartered accounting.
M2	This course is particularly suitable for those wish to pursue a career in finance, most commonly, aspiring CA students.
M3	With greater thrust laid on subjects specifically based on Chartered Accounting syllabus, the course is focused more on the development of the professional side of the student.
M4	To enable the students to obtain a good understanding of how the financial aspects of a business and gain knowledge through experiential learning.
M5	To create nurture Accounts and Finance professionals who possess a high level of knowledge and competence to effectively contribute to society with diligence, commitment and integrity.

PROGRAMME EDUCATIONAL OUTCOMES (PEO)	
PEO1	Students will demonstrate a general tax consciousness, including an understanding of the role of taxation in society and the development of skills related to the recognition of the tax problems.
PEO2	To familarise with communication, motivation and leadership towards directing and to analyze the process of controlling system.
PEO3	Formulating business problems and provide innovative solutions and molding the students into future visionaries and management leaders.
PEO4	Students will learn relevant advanced accounting career skills, applying both quantitative and qualitative knowledge to their future careers in corporate.

	PROGRAMME OUTCOMES (PO)
PO1	Study of this programme will provide knowledge in the various areas of Accounts & Finance and laws relating to companies.
PO2	Programme includes various accounting courses, enables the students to gain theoretical and problem-solving ability of the students.
PO3	These courses have opened the floodgates in the area of accounts and other core industries and other professional studies CA, CMA etc.
PO4	Courses of this programme provide future in the IT fields, software, Banks, companies, BPO and KPOs.
PO5	This programme courses consist of both theoretical as well as good practical exposures to the students in the relevant areas to meet the industries expectations.
PO6	Courses of the program provide the cost benefit analysis and SWOT analysis enables the students for cost consciousness of each and every business operation.

	PROGRAMME SPECIFIC OUTCOMES (PSO)
PSO1	Programme provides the outcome of Accounting, banking, Cost Accounting, Management Accounting, Financial Management, Marketing Management, Financial services, Human resource management in the Commerce.
PSO2	Programme has opened the floodgates in the eve of software application jobs in the Eve of trade, commerce, Business, Banking and insurance and in related eve of business.
PSO3	Self-employment confidences development.
PSO4	Students will get the practical skill to work as accountant, audit assistant, Tax consultant and computer operators, as well as financial supporting services.



UNDERGRADUATE DEGREE PROGRAMME

B.COM (PROFESSIONAL ACCOUNTING)

Three years/

B. COM (HONS) (PROFESSIONAL ACCOUNTING)

Four years

CURRICULUM & SYLLABUS

REGULATION 2024

Choice Based Credit System (CBCS)

&

Learning Outcomes Based Curriculum Framework (LOCF)

Effective from the Academic Year

2025 -2026

Department of Commerce

School of Commerce & Economics

CREDIT DISTRIBUTION

B.Com Hons (Professional Accounting)

Minimum credits to be earned: 176

B.Com (Professional Accounting)

Minimum credits to be earned: 132

Component	I Sem	II Sem	III Sem	IV Sem	V Sem	VI Sem	3 Yrs. Total Credits	VII Sem	VIII Sem	4 Yrs Total Credits
DSC	8	8	7	8	12	16	59	12	12	83
AECC & Languages	4	4	4	7	-	-	19	-	-	19
DSE / IDC / Minor	4	4	3	4	4	4	23	4	4	31
MDC	3	3	3	-	-	-	9	-	-	9
MDE	-	-	2	-	-	-	2	-	-	2
VAC	2	1	-	1	2	-	6	-	-	6
SEC	2	2	2	1	3	2	12	-	-	12
SI	-	-	1	-	1	-	2	-	-	2
RP	-	-	-	-	-	-	-	6	6	12
Total Credits	23	22	22	21	22	22	132	22	22	176

SEMESTER I

VELS INSTITUTE OF SCIENCE, TECHNOLOGY AND ADVANCED STUDIES (VISTAS)

B.COM HONOURS PROFESSIONAL ACCOUNTING DEGREE

COURSE OF STUDY AND SCHEME OF ASSESSMENT

Category	Code	Course	Hours/Week					Maximum Marks		
			L	T	P	O	C	CIA	SEE	Total
LANG 1	24LTAM11/ 24LHIN11/ 24LFRE11	Tamil I / Hindi I / French I	2	0	0	1	2	40	60	100
ENG 1	24LENG11	English I	2	0	0	1	2	40	60	100
DSC 1	**24CBCPA11**	**Financial Accounting I**	**4**	**0**	**0**	**2**	**4**	**40**	**60**	**100**
DSC 2	**24CBCPA12**	**Legal Framework of Business I**	**4**	**0**	**0**	**2**	**4**	**40**	**60**	**100**
MDC 1	**24MBCPA11**	**Quantitative Aptitude**	**3**	**0**	**0**	**2**	**3**	**40**	**60**	**100**
DSE 1/ IDC 1/ Minor 1	**24DBCPA11**	**Business Economics**	**4**	**0**	**0**	**2**	**4**	**40**	**60**	**100**
VAC 1	24DVAC11	Communication Skills	2	0	0	1	2	-	100	100
SEC 1	24SSKU11	Soft Skills I	2	0	0	1	2	40	60	100
SEC 2	24SBCPA11	Orientation Programme / Industrial Visit	-	-	-	-	-	-	-	-
			23	**-**	**0**	**-**	**23**	-	-	-

CA - Continuous Assessment SEE – Semester End Examination.

SEMESTER II

Category	Code	Course	Hours/Week					Maximum Marks		
			L	T	P	O	C	CA	SEE	Total
LANG 2	24LTAM21/ 24LHIN21/ 24LFRE21	Tamil II / Hindi II / French II	2	0	0	1	2	40	60	100
ENG 2	24LENG21	English II	2	0	0	1	2	40	60	100
DSC 3	**24CBCPA21**	**Financial Accounting II**	**4**	**0**	**0**	**2**	**4**	**40**	**60**	**100**
DSC 4	**24CBCPA22**	**Legal framework of Business -II**	**4**	**0**	**0**	**0**	**4**	**40**	**60**	**100**
MDC 2	**24MBCPA21**	**Business Statistics & Logical Reasoning**	**3**	**0**	**0**	**2**	**3**	**40**	**60**	**100**
DSE 2/ IDC 2/ Minor 2	**24DBCPA21**	**Economics for Finance**	**4**	**0**	**0**	**2**	**4**	**40**	**60**	**100**
VAC II	24DVAC21	Universal Human Values	1	0	0	1	1	-	100	100
SEC 3	24SSKU21	Soft skill- II	2	0	0	1	2	40	60	100
			22	**-**	**0**	**-**	**22**	-	-	-

CA - Continuous Assessment SEE – Semester End Examination.

SEMESTER III

Category	Code	Course	Hours/Week					Maximum Marks		
			L	T	P	O	C	CA	SEE	Total
LANG 3	24LTAM31/ 24LHIN31/ 24LFRE31	Tamil III / Hindi III / French III	2	0	0	1`	2	40	60	100
ENG 3	24LENG31	English III	2	0	0	1	2	40	60	100
DSC 5	**24CBCPA31**	**Advanced Accounting-I**	**4**	**0**	**0**	**2**	**4**	**40**	**60**	**100**
DSC 6	**24CBCPA32**	**Corporate & Other Laws**	**3**	**0**	**0**	**2**	**3**	**40**	**60**	**100**
MDC 3	**24MBCPA33**	**Computer Applications in Business**	**3**	**0**	**0**	**2**	**3**	**40**	**60**	**100**
DSE 3/ IDC 3/ Minor 3	**24DBCPA31**	**Direct Taxation**	**3**	**0**	**0**	**2**	**3**	**40**	**60**	**100**
MDE1	24MBEPA32	Indian Knowledge System	2	1	0	0	2	40	60	100
SEC 4	24SSKU31	Soft Skills 3	2	0	0	1	2	40	60	100
SI 1	24SICPA31	Internship I	0	0	2	1	1	-	100	100
			21		**2**		**22**			

CA - Continuous Assessment SEE – Semester End Examination.

SEMESTER IV

Category	Code	Course		Hours/Week				Maximum Marks		
			L	T	P	O	C	CA	SEE	Total
LANG	24LTAM41/ 24LHIN41/ 24LFRE41	Tamil IV/ Hindi IV/ French IV	2	0	0	1	2	40	60	100
ENG	24LENG41	English - IV	2	0	0	2	2	40	60	100
AECC	24ABCPA41	Environmental Studies	3	0	0	2	3	40	60	100
DSC 7	**24CBCPA41**	**Advanced Accounting II**	**4**	**0**	**0**	**2**	**4**	**40**	**60**	**100**
DSC 8	**24CBCPA42**	**Corporate & Other Laws II**	**4**	**0**	**0**	**2**	**4**	**40**	**60**	**100**
DSE 4/ IDC 4/ Minor 4	**24IDCPA41**	**Goods and Services Tax Laws**	**4**	**0**	**0**	**2**	**4**	**40**	**100**	**100**
SEC 5	24SBCPA41	Industry Oriented Employability Skills	1	0	0	1	1	-	100	100
VAC III	24DVAC41	Yoga Education/ NSS/ NCC	0	0	1	1	1	-	100	100
SEC 6	24SBCPA42	In-plant Training/ Industrial Tour/ Summer Term	-	-	-	-	-	-	-	-
			20	-	1	-	21	-	-	-

CA - Continuous Assessment SEE – Semester End Examination.

SEMESTER V

Category	Code	Course	Hours/Week				Maximum Marks		
			L	T	P	O	C	C A	SEE	Total
DSC 9	**24CBCPA51**	**Cost & Management Accounting**	**4**	**0**	**0**	**2**	**4**	**40**	**60**	**100**
DSC 10	**24CBCPA52**	**Auditing & Ethics -I**	**4**	**0**	**0**	**2**	**4**	**40**	**60**	**100**
DSC 11	**24CBCPA53**	**Financial Management**	**4**	**0**	**0**	**2**	**4**	**40**	**60**	**100**
DSE 5/ IDC 5/ Minor 5	24IDCPA51	Consumer Protection	4	0	0	2	4	40	60	100
SEC 7	24SBCPA51	Entrepreneurial Development	2	0	0	1	2	40	60	100
VAC 4	24DVACS51	Automation Software Solutions	1	0	2	1	2	40	60	100
SI 2	24IBCF51	Internship II	0	0	2	1	1	-	100	100
SEC 8	24SBCPA52	Skill Enhancement Training/ Student Club Activities/ Institution Innovation Council (IIC) Activities	0	0	2	1	1	-	100	100
			19	**-**	**6**		**22**	-	-	-

CA - Continuous Assessment SEE – Semester End Examination.

SEMESTER VI

Category	Code	Course	Hours/Week					Maximum Marks		
			L	T	P	O	C	CIA	SEE	Total
DSC 12	**24CBCPA61**	**Advanced Cost & Management Accounting**	**4**	**0**	**0**	**2**	**4**	**40**	**60**	**100**
DSC 13	**24CBCPA62**	**Auditing & Ethics -II**	**4**	**0**	**0**	**2**	**4**	**40**	**60**	**100**
DSC 14	**24CBCPA63**	**Strategic Management**	**4**	**0**	**0**	**2**	**4**	**40**	**60**	**100**
DSC 15	24IDCPA61	Behavioral Finance	4	0	0	2	4	40	60	100
DSE6/ IDC 6/ Minor 6	24IDCPA62	Disaster Management	4	0	0	2	4	40	60	100
SEC 9	24SBCPA61	Mini Project	0	0	4	1	2	-	100	100
SEC 10	24SBCPA62	On Job Training/ Apprenticeship/ Startup	-	-	-	-	-	-	-	-
			20	**-**	**4**	**-**	**22**	-	-	-

CA - Continuous Assessment SEE – Semester End Examination.

SEMESTER VII

Category	Code	Course	Hours/Week					Maximum Marks		
			L	T	P	O	C	CA	SEE	Total
DSC 16	24CBCPA71	Mutual Fund Management	4	0	0	2	4	40	60	100
DSC 17	24CBCPA72	Business Analysis	4	0	0	2	4	40	60	100
DSC 18	24CBCPA73	Management Information System	4	0	0	2	4	40	60	100
DSE 7/ IDC 7/ Minor 7	24IDCPA71	Research Methodology	4	0	0	2	4	40	60	100
RP 1	24RPBCPA71	Research Project I	0	0	12	3	6	40	60	100
			16	**-**	**12**	**-**	**22**	-	-	-

CA - Continuous Assessment SEE – Semester End Examination.

SEMESTER VIII

Category	Code	Course	Hours/Week					Maximum Marks		
			L	T	P	O	C	CA	SEE	Total
DSC 19	24CBCPA81	Financial Market Operations	4	0	0	2	4	40	60	100
DSC 20	24CBCPA82	International Finance	4	0	0	2	4	40	60	100
DSC 21	24CBCPA83	Foreign Exchange Management	4	0	0	2	4	40	60	100
DSE 9/ IDC 9/ Minor 9	24IDCPA81	Portfolio Management	4	0	0	2	4	40	60	100
RP 2	24RPBCPA81	Research Project II	0	0	12	3	6	40	60	100
			16	**-**	**12**	**-**	**22**	-	-	-

CA - Continuous Assessment SEE – Semester End Examination.

DISCIPLINE SPECIFIC CORE COURSES

Category	Code	Course	L	T	P	O	C
DSC 1	24CBCPA11	Financial Accounting I	4	0	0	2	4
DSC 2	24CBCPA12	Legal Framework of Business I	4	0	0	2	4
DSC 3	24CBCPA21	Financial Accounting II	4	0	0	2	4
DSC 4	24CBCPA22	Legal framework of Business -II	4	0	0	0	4
DSC 5	24CBCPA31	Advanced Accounting-I	4	0	0	2	4
DSC 6	24CBCPA32	Corporate & Other Laws	3	0	0	2	3
DSC 7	24CBCPA41	Advanced Accounting II	4	0	0	2	4
DSC 8	24CBCPA42	Corporate & Other Laws II	4	0	0	2	4
DSC 9	24CBCPA51	Cost & Management Accounting	4	0	0	2	4
DSC 10	24CBCPA52	Auditing & Ethics -I	4	0	0	2	4
DSC 11	24CBCPA53	Financial Management	4	0	0	2	4
DSC 12	24CBCPA61	Advanced Cost & Management Accounting	4	0	0	2	4
DSC 13	24CBCPA62	Auditing & Ethics -II	4	0	0	2	4
DSC 14	24CBCPA63	Strategic Management	4	0	0	2	4
DSC 15	24CBCPA64	Behavioral Finance	4	0	0	2	4
DSC 16	24CBCPA71	Mutual Fund Management	4	0	0	2	4
DSC 17	24CBCPA72	Business Analysis	4	0	0	2	4
DSC 18	24CBCPA73	Management Information System	4	0	0	2	4
DSC 19	24CBCPA81	Financial Market Operations	4	0	0	2	4
DSC 20	24CBCPA82	International Finance	4	0	0	2	4
DSC 21	24CBCPA83	Foreign Exchange Management	4	0	0	2	4

DISCIPLINE SPECIFIC ELECTIVE COURSES

Category	Code	Course	L	T	P	O	C
DSE 1	**24IDCPA11**	**Business Economics**	**4**	**0**	**0**	**2**	**4**
DSE 2	**24IDCPA21**	**Economics for Finance**	**4**	**0**	**0**	**2**	**4**
DSE 3	**24IDCPA31**	**Direct Taxation**	**3**	**0**	**0**	**2**	**3**
DSE 4	**24IDCPA41**	**Goods and Services Tax Laws**	**4**	**0**	**1**	**2**	**4**
DSE 5	24IDCPA51	Consumer Protection	4	0	0	2	4
DSE 6	24IDCPA61	Disaster Management	4	0	0	2	4
DSE 7	**24IDCPA71**	**Research Methodology**	**4**	**0**	**0**	**2**	**4**
DSE 8	**24IDCPA81**	**Portfolio Management**	**4**	**0**	**0**	**2**	**4**

AECC & LANGUAGES

Category	Code	Course	L	T	P	O	C
LANG 1	24LTAM11/ 24LHIN11/ 24LFRE11	Tamil I / Hindi I/ French I	2	0	0	1	2
ENG 1	24LENG11	English I	2	0	0	1	2
LANG 2	24LTAM21/ 24LHIN21/ 24LFRE21	Tamil II / Hindi II / French II	2	0	0	1	2
ENG 2	24LENG21	English II	2	0	0	1	2
LANG 3	24LTAM31/ 24LHIN31/ 24LFRE31	Tamil III / Hindi III / French III	2	0	0	1	2
ENG 3	24LENG31	English III	2	0	0	1	2
LANG 4	24LTAM41/ 24LHIN41/ 24LFRE41	Tamil IV / Hindi IV / French IV	2	0	0	1	2
ENG 4	24LENG41	English IV	2	0	0	1	2
AECC 1	24ABCPA41	Environmental Studies	3	0	0	2	3

MULTIDISCIPLINARY COURSES

Category	Code	Course	L	T	P	O	C
MDC 1	**24MBCPA11**	**Quantitative Aptitude**	3	0	0	2	3
MDC 2	**24MBCPA21**	**Business Statistics & Logical Reasoning**	3	0	0	2	3
MDC 3	**24MBCPA33**	**Computer Applications in Business**	3	0	0	2	3

MULTIDISCIPLINARY ELECTIVE

Category	Code	Course	L	T	P	O	C
MDE 1	24MBEPA32	Indian Knowledge System	2	1	0	0	2
		Cyber Security	3	0	0	2	3

VALUE ADDED COURSES

Category	Code	Course	L	T	P	O	C
VAC 1	24DVAC11	Communication Skills	**2**	**0**	**0**	**1**	**2**
VAC 2	24DVAC21	Universal Human Values	**1**	**0**	**0**	**1**	**1**
VAC 3	24DVAC41	Yoga Education / NSS / NCC	**1**	**0**	**0**	**1**	**1**
VAC 4	24DVACS51	Automation Software Solutions	1	0	2	1	2

SKILL ENHANCEMENT COURSES

Category	Code	Course	L	T	P	O	C
SEC 1	24SSKU11	Soft Skills I	2	0	0	1	2
SEC 2	24SBCPA12	Orientation Programme / Industrial Visit	-	-	-	-	-
SEC 3	24SSKU21	Soft Skills II	2	0	0	1	2
SEC 4	24SSKU31	Soft Skills III	2	0	0	1	2
SEC 5	24SBCPA41	Industry Oriented Employability skills	1	0	0	1	1
SEC 6	24SBCPA42	In-plant Training/ Industrial Tour/ Summer Term	-	-	-	-	-
SEC 7	24SBCPA51	Entrepreneurial Development	2	0	0	1	2
SEC 8	24SBCPA52	Skill Enhancement	0	0	2	1	1

		Training / Student Club Activities/ Institution Innovation Council Activities					
SEC 9	24SBCPA61	Mini Project	0	0	4	1	2
SEC 10	24SBCPA62	On Job Training / Apprenticeship / Startup	-	-	-	-	-

SUMMER INTERNSHIP

Category	Code	Course	L	T	P	O	C
SI 1	24SICPA31	Internship I	0	0	2	1	1
SI 2	24IBCF51	Internship II	0	0	2	1	1

RESEARCH PROJECT

Category	Code	Course	L	T	P	O	C
RP 1	24RPBCPA71	Research Project I	0	0	12	3	6
RP 2	24RPBCPA81	Research Project II	0	0	12	3	6

SEMESTER I

பாடக் குறியீட்டு எண்: 24LTAM11

பருவம்-1, தமிழ்மொழிப்பாடம்-1, பகுதி-1, தகுதிப்புள்ளி: 2, வாரப் பாட நேரம்: 2.

தாள்-1

மொழிவரலாறு – சங்க இலக்கியம் – அற இலக்கியம் – மொழித்திறன்

பாடத்திட்ட நோக்கம்:

மாணவர்களின் இலக்கிய நாட்டத்தை மேம்படுத்துதல், தற்கால தமிழ் இலக்கிய வகைமைகளான மரபுக்கவிதை, புதுக்கவிதை, உரைநடை ஆகியவற்றை அறிமுகப்படுத்துதல், தமிழர்தம் வாழ்வியல் நெறிகளையும் பண்பாட்டுச் செழுமைகளையும் இன்றைய தலைமுறையினர் அறியச் செய்தல், மாணவர்களுக்குத் தமிழைத் தவறின்றி எழுதுவதற்குத் தேவையான பயிற்சி அளித்து அவர்களின் மொழித்திறனை மேம்படுத்துதல், செய்யுளின் நலத்தைப் பாராட்டும் முறைமையை அறியச் செய்து அதன்வழி சிந்தனை வளத்தைப் பெருகச் செய்தல் என்பனவும் மேற்கண்டவழி மாணவர்களை ஆளுமை மிக்கவர்களாக உருவாக்கி, போட்டித்தேர்வுகளுக்குத் தயார் செய்து அவர்களுக்கு வேலைவாய்ப்பை உருவாக்குவதும் இந்தப் பாடத்திட்டத்தின் முக்கிய நோக்கமாகும்.

அலகு- 1: தமிழ் மொழி வரலாறு **8மணி நேரம்**

மொழிக்குடும்பம் - இந்திய மொழிக்குடும்பங்கள் - இந்திய ஆட்சி மொழிகள் - திராவிட மொழிக்குடும்பங்கள் - திராவிட மொழிகளின் வகைகள் –திராவிட மொழிகளின் சிறப்புகள் - திராவிட மொழிகளின் வழங்கிடங்கள் - திராவிட மொழிகளுள் தமிழின் இடம் - தமிழ்மொழியின் சிறப்புகள் - தமிழ் பிறமொழித் தொடர்புகள்.

அலகு -2 **8 மணி நேரம்**

புறநானூறு- பாடல் எண்: , 182, 183, – இரண்டு பாடல்கள்.

குறுந்தொகை- பாடல் எண்: 2, 167, - இரண்டு பாடல்கள்

பரிபாடல் - முருகன். வையை - இரண்டு பாடல்கள்

அலகு - 3 அற இலக்கியங்கள் **7 மணி நேரம்**

திருக்குறள்- வான்சிறப்பு (அறம்), பெருமை (பொருள்), பிரிவாற்றாமை (இன்பம்),. மூன்று அதிகாரங்கள் முழுமையும்

1. நாலடியார் - இரண்டு பாடல்கள். (2, 3)
2. மூதுரை - இரண்டு பாடல்கள். (2, 8)

அலகு 4 மொழி **7 மணி நேரம்**

பிழை நீக்கி எழுதுதல் - ஒற்றுப்பிழை நீக்கி எழுதுதல் - தொடர்பிழை நீக்கி எழுதுதல் - ஒற்று மிகும் இடங்கள் - ஒற்று மிகா இடங்கள் - பிற மொழிச் சொற்களை நீக்கி எழுதுதல் – பயிற்சிகள்.

மொத்தம்: 30 மணி நேரம்

பாட நூல்கள்:

1. **தமிழர் நாகரிகமும் பண்பாடும்,** டாக்டர் அ. தட்சிணாமூர்த்தி, ஐந்திணைப் பதிப்பகம், 2011.
2. **தவறின்றித் தமிழ் எழுதுவோம்**, மா. நன்னன், ஏகம் பதிப்பகம், 2013.
3. **தவறின்றித் தமிழ் எழுத** - மருதூர் அரங்கராசன், ஐந்திணைப் பதிப்பகம், 2013.
4. **தமிழ் இலக்கிய வரலாறு**, வரதராசன், மு., புது தில்லி : சாகித்திய அக்காதெமி, 2012.

பார்வை நூல்கள்:

5. **புதிய தமிழ் இலக்கிய வரலாறு**, நீல. பத்மநாபன், சிற்பி பாலசுப்ரமணியம், சாகித்திய அகாடெமி, 2017.
6. **செம்மொழி தமிழின் சிறப்பியல்புகள்** - முனைவர் மறைமலை இலக்குவனார்; https://www.youtube.com/watch?v=HHZnmJb4jSY
7. **பாடநூல் தேடலுக்கான இணையம் -** https://archive.org/

24LFRE11 **FRENCH- I**

L	T	P	O	C
2	0	0	1	2

COURSE OBJECTIVES :

The lessons are being chosen to greet, to express excuse and to introduce oneself to introduce another person to express his/her ideas, opinions and weekend projects to request someone to do something, polite manners to accept, refuse, enquire and indicate the time and date to express himself / herself in positive and negative manner

Salut **4 hours**

les nombres, Les jours de la semaine et du mois, La nationalité

Enchanté **6 hours**

Les verbes Etre, Avoir, Aller, Regular ER verbes, Present tense.

J'Adore **4 hours**

La negation, l'adjectif possessif, le futur proche

Tu veux bien **7 hours**

Les articles de finis/indéfinis, Les pronoms après une préposition (avec lui, chez moi), Le passé composé

On se voit quand **5 hours**

Les pronoms compléments directs me, te, nous, vous, L'interrogation avec est-ce que, L'heure et la date.

Bonne idée **4 hours**

Les articles partitifs, Le masculin et le féminin des adjectifs, Les pronoms compléments directs le, la, les, La négation : ne… pas de.

Total: 30 hours

Course Outcome:

The students would be able to greet, to excuse and to introduce himself.
The students would be able to introduce someone
The students would be able to express his ideas, opinions and weekend projects
The students would be able to ask someone to do something, polite manner
The students would be able to accept, refuse enquire and indicate the time and date
The students would be able to express himself in positive and negative manner

Text Book:

LATITUDES 1 (A1/A2) MÉTHODE DE FRANÇAIS - Régine Mérieux and Yves Loiseau

Reference Book:

SAISON A1 - MÉTHODE DE FRANÇAIS - Marie-Noëlle Cocton, Élodie Heu, Catherine Houssa, Émilie Kasazian

VISTAS
REGULATION 24 HINDI SYLLABUS
SUB CODE: 24LHIN11
CREDITS: 2 CONTACT HOURS: 2
PAPER 1 - I YEAR

वर्ष I – सत्र I (गद्य, पत्र लेखन & व्यावहारिक हहन्दी)

I Year-Sem I (Prose, Letter Writing & Functional Words)

Course Objectives :

- To understand the rural life style, social responsibilities and social values
- To create awareness about the importance of varied culture
- To enable the students to develop communication skill in Hindi and to use Azhagi, Azhagi+ fonts

UNIT I : पं.श्रीिाम शमाष कृत 'स्मृतत' (कहानी)
'Smruti' (Kahani) by Pandit Sriram Sharma. 6hrs.

UNIT II : शिद जोशी कृत 'अततति तुम कब जावोगे' (व्यंग्य)
'Athiti tum kab jaaoge' (Vyangy) by Sharad Joshi. 6hrs.

UNIT III: िाहुल सांस्कृतयायन कृत 'अिातो घुमक्कड़ जजज्ञासा' (यात्रा वृत्तान्त)
'Atatho Ghumakkad Jigyasa' (Yatra Vruthanth) by Rahul Sanskrityayan. 6hrs.

UNIT IV: व्यावहारिक हहन्दी- पत्र लेखन में प्रयुक्त वाक्यांश, कौशल ववकास – भाव एक भार्ा अनेक 6hrs.
Functional Hindi-Phrases used in Letter Writing. Skill development - Bhav Ek Bhasha Anek

UNIT V : पत्र लेखन – परिचय व प्रकाि, 3 अनोपचारिक पत्र अलगी, अलगी + फ़ॉन्ट का परिचय
Letter Writing- Intro. & Types & 3 Personal Letters 6hrs.
Introduction to Azhagi, Azhagi + fonts

Total: 30hrs.

Course Outcome:

At the end of this course Students will be able to CO1 Gain knowledge about the rural life style CO2 Understand social values

CO3 Understand importance of varied culture CO4 Journalise in Functional Hindi

CO5 Use Azhagi, Azhagi+ fonts

Text Books:

Pandit Shriram Sharma, Shikaar, Sahitya Sadan, 1932. Sharad Joshi, Yatha Sambhav, Bharatiya Gyanpeet, 2014.

Rahul Sanskrityayan, Ghumakkad Shastra, Rajkamal Prakashan, 1949.

Reference Book:

Kendriya Hindi Sansthan, Banking Hindi Patyakram, 2012. NCERT, Sparsh, Class 9.

Main Aur Mera Vyakaran, New Saraswati House, New Delhi.

Govind Ballabh Sharma, Hindi Vyavaharik Tankan Kala Evam Tankan Abhyas, Neelkanth Publishers Pvt. Ltd., 2022.

Weblinks :

Pandit Sriram Sharma ka kahani: https://www.evidyarthi.in
Harishankar parasayi ka Vyangy: http://gadyakosh.org
Rahul Sanskrityayan ka yatravruttant: https://www.hindwi.org
Prayojanmoolak Hindi:https://hi.mwikipedia.org
https://www.azhagi.com/hnd/helphtml/Introduction.html

24LENG11 **ENGLISH - I**

L	T	P	O	C
2	0	0	1	2

COURSE OBJECTIVES:

CO1: To enable students to develop their communication skills effectively.

CO2: To make students familiar with usage skills in the English Language.

CO3: To enrich their vocabulary in English.

CO4: To develop communicative competence.

Credit Hours

Unit I- Prose 06

Dangers of drug abuse - Hardin B.Jones

Tight corners - E.V.Lucas

Unit II -Poetry **06**

Ecology - A.K.Ramanujan

The owl and the chimpanzee - Jo Camacho

Unit III - Short story **06**

The Dear Departed - Stanley Houghton

The Fool's Paradise- Isaac Bashevis Singer

Unit IV -Grammar **06**

Parts of speech, Articles

Unit V -Grammar **06**

One-word substitution, prefix, suffix, synonym, antonym.

Total hours 30

Course Outcomes:

At the end of this course, the students would have learnt to

CO1	understand the characteristic features of the language used in the text.
CO2	strengthen their knowledge of basic grammar
CO3	improve narrative skills after studying diverse prose and play.
CO4	understand to classify parts of speech and articles.
CO5	develop critical writing skills in the textual content of the syllabus.

TEXT BOOKS:

English for Communication Enrichment: by Jeya Santhi June 2015.

Dr. M. Narayana Rao and Dr. B. G.Barki–Anu's Current English for Communication (AnuChitra). June 2012.

REFERENCES:

Dr. Ananthan, R. Effective Communication. Ed. Chennai: Anu Chithra Pub.2018

L	T	P	O	C
4	0	0	2	4

24CBCPA11 FINANCIAL ACCOUNTING – I

COURSE OBJECTIVES:

To develop an understanding of the basic concepts and principles of accounting and apply the same in preparing financial statements and simple problem solving.

UNIT I

Theoretical Framework, Accounting Process 12Hrs

Meaning and Scope of Accounting. – Accounting concepts, principles and conventions. – Capital and revenue expenditure, capital and revenue receipts, contingent assets and contingent liabilities. – Accounting policies. – Accounting as a measurement discipline – valuation principles, accounting estimates. Accounting Standards - concepts and objectives. Recording accounting transactions: principles of double entry book- keeping, books of original entry - journal, subsidiary books, cash book, ledger-format, posting from journal and subsidiary books, balancing of accounts. – Preparation of trial balance.

UNIT II

Rectification of errors & Bank Reconciliation Statement 12 Hrs

Meaning- Types of errors-rectification of errors. Bank Reconciliation Statement- preparation of cash book and comparing with pass book- ascertainment of reasons for difference in balances.

UNIT III

Inventories & Depreciation and Amortization 12 Hrs

Meaning, basis and technique of inventory valuation, cost of inventory, net realizable value and record system. Tangible and intangible assets-Meaning and difference, concepts, methods of computation and accounting treatment of depreciation / amortization, change in depreciation method.

UNIT IV

Bills of exchange and Promissory notes **12 Hrs**

Meaning of bills of exchange and promissory notes and their accounting treatment; accommodation bills.

UNIT V

Preparation of Final accounts of Sole Proprietors & Financial Statements of Not-for-Profit-Organizations **12 Hrs**

Elements of financial statements, closing adjustment entries, trading account, profit and loss account and balance sheet of manufacturing and non- manufacturing entities. Significance and preparation of receipt and payment account, income and expenditure account and balance sheet, difference between profit and loss account and income and expenditure account.

Total 60 Hrs

COURSE OUTCOMES:

After completion of this course students will able to:

CO1- Exemplify to prepare and analyze the financial statements.

CO2- Acquire the basic concept of accounting terms.

CO3- Journalize the ability to rectify the errors in bank reconciliation statement.

CO4- Exposed to various methods of depreciation and insurance accounting.

CO5- Demonstrate insight into single and double entry system of accounting.

TEXT BOOKS:

Financial Accounting Part - I & Part - II - J.K.Shah , 2024

REFERENCES: ICAI Materials, 2024

WEBLINK: https://www.icai.org/Students.html

L	T	P	O	C
4	0	0	2	4

24CBCPA12 LEGAL FRAMEWORK OF BUSINESS – I

COURSE OBJECTIVES:

To develop general legal knowledge of the law of Contracts, Sales and understanding of various forms of businesses and their functioning to regulate business environment and to acquire the ability to address basic application-oriented issues.

UNIT I

Indian Regulatory Framework 12 Hrs

Major Regulatory Bodies such as Ministry of Finance, Ministry of Corporate Affairs, SEBI, RBI, IBBI, Ministry of Law and Justice, etc.

UNIT II

The Indian Contract Act, 1872 12 Hrs

General nature of contract, Consideration, Other essential elements of a valid contract, Performance of contract, Breach of contract, Contingent and Quasi Contract, Contract of Indemnity and Guarantee,

UNIT III

Contract of Bailment & Pledge and Agency 12 Hrs

Meaning – Definition – Case studies.

UNIT IV

The Indian Partnership Act, 1932 12 Hrs

General Nature of Partnership, Rights and Duties of partners, Reconstitution of firms, Registration and Dissolution of a firm.

UNIT V

The Limited Liability Partnership Act, 2008 — 12 Hrs

Introduction-covering nature and scope, Essential features, Characteristics of LLP, Incorporation and Differences with other forms of organizations.

Total 60 Hrs

COURSE OUTCOMES:

After completion of this course students will able to:

CO1- Know rights and duties under various legal Acts.

CO2- Understand consequences of applicability of various laws on business situations.

CO3- Develop critical thinking through the use of law cases.

CO4- To know partnership act in detail and their nature.

CO5- To know about SEBI guidelines.

TEXT BOOKS:

Legal Framework of Business Part I & Part II - J.K.Shah,2024

REFERENCES: ICAI Materials, 2024

WEBLINK: https://www.icai.org/Students.html

L	T	P	O	C
3	0	0	2	3

24MBCPA11 **QUANTITATIVE APTITUDE**

COURSE OBJECTIVES:

To develop an understanding of the basic mathematical and statistical tools and apply the same in business, finance and economic situations.

To develop logical reasoning skills.

UNIT I

Ratio and proportion, Indices and Logarithms, Equations, Linear Inequalities 9 Hrs

Ratio and proportion and Time and work-related problems, Laws of Indices, Exponents and Logarithms and Anti Logarithms. Linear Simultaneous linear equations up to three variables, Quadratic and Cubic equations in one variable. Applications in Business related problems. Linear Inequalities: Linear Inequalities in one and two variables and the solution space.

UNIT II

Sequence and Series, Sets, Relations, and Functions 9 Hrs

Introduction Sequences, Series, Arithmetic and Geometric progression, Relationship between AM and GM and Sum of n terms of special series and Business Applications. Sets, Relations, and Functions. Basics of Limits and Continuity functions.

UNIT III

Number series coding and Decoding and odd man out & Direction Tests 9 Hrs

Number series – Alphabet series –Number series - Coding-Letter coding- odd man out

UNIT IV

Statistical Representation of Data & Sampling **9 Hrs**

Diagrammatic representation of data, Frequency distribution, Graphical representation of Frequency Distribution – Histogram, Frequency Polygon, Ogive, Pie-chart. Basic principles of sampling theory, comparison between sample survey and complete enumeration, some important terms associated sampling types of sampling, sampling and non-sampling errors.

UNIT V

Measures of Central tendency and Dispersion & Index Numbers **9 Hrs**

Measures of Central Tendency and Dispersion: Mean Median, Mode, Mean Deviation, Quartiles and Quartile Deviation, Standard Deviation, Co-efficient of Variation, Coefficient of Quartile Deviation. Uses of Index Numbers, Problems involved in construction of Index Numbers, Methods of construction of Index Numbers. BSE SENSEX and NSE.

Total 45 Hrs

COURSE OUTCOMES:

After completion of this course students will able to:

CO1- Use their logical thinking and analytical abilities to solve Quantitative aptitude questions from company specific and other competitive tests.

CO2- Solve questions related to Number series, coding and decoding etc. from company specific and other competitive tests.

CO3- Understand and solve puzzle related questions from specific and other competitive tests.

CO4- Understand and solve central tendency related problems.

CO5- Know about the sampling types and usage in research.

TEXT BOOKS:

Quantitative Aptitude Part I & Part II - J.K.Shah, 2024

REFERENCES: ICAI Materials , 2024

WEBLINK: https://www.icai.org/Students.htm

24DBCPA11 **BUSINESS ECONOMICS**

L	T	P	O	C
4	0	0	2	4

COURSE OBJECTIVES:

To develop an understanding of the concepts and theories of micro economics

To acquire the ability for addressing application-oriented issues.

UNIT I

Introduction to Business Economics 12 Hrs

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

UNIT II

Theory of Demand and Supply 12 Hrs

Meaning and Determinants of Demand, Law of Demand and Elasticity of Demand – Price, Income and Cross Elasticity. – Theory of Consumer's behavior –Indifference Curve approach. – Meaning and Determinants of Supply, Law of Supply and Elasticity of Supply, Market Equilibrium and social Efficiency.

UNIT III

Theory of Production and Cost 12 Hrs

Meaning and Factors of Production, Short Run and Long Run. – Law of Production – The Law of Variable Proportions and Laws of Returns to Scale, – Producer's Equilibrium. – Concepts of Costs – Short-run and long-run costs, Average and Marginal Costs, Total, Fixed and Variable Costs.

UNIT IV

Price Determination in Different Markets 12 Hrs

Market Structures: Perfect Competition, Monopoly and Monopolistic Competition. Using Game Theory to study Oligopoly. – Price Determination in these Markets. – Price- Output Determination under different Market Forms.

UNIT V

Business Cycles 12 Hrs

Meaning – Phases – Features – Causes behind these Cycle

Total 60 Hrs

COURSE OUTCOMES:

After completion of this course students will able to:

CO1- Paraphrase the importance of business economics and its terms.

CO2- Articulate the basic knowledge of the demand and supply functions.

CO3- Diagnose the factors of consumer behavior.

CO- Compute the concept of Law of variable proportion.

CO5- Enumerate and identify the types of market and product pricing. CO6 Identify and develop the in-depth knowledge of business economics.

TEXT BOOKS:

Business Economics Part I & Part II - J.K.Shah, 2024

REFERENCES: ICAI Materials, 2024

WEBLINK: https://www.icai.org/Students.htm

24DVAC11 **COMMUNICATION SKILLS**

L	T	P	O	C
2	0	0	1	2

COURSE OBJECTIVES:

CO1: To develop effective verbal and non-verbal communication techniques for various contexts.

CO2: To enhance listening skills for better comprehension and engagement in conversations.

CO3: To improve written communication abilities, focusing on clarity, coherence, and style.

CO4: To build confidence in public speaking through practice and constructive feedback.

CO5: To cultivate interpersonal skills for successful collaboration and professional interactions.

Credit Hours

Unit I –Introduction to Communication Skills 6

Fundamentals of Communications - Elements of Communication, Types of Communication

Unit II - Practical English 6

Importance of the language - Word Usage and Jargon - Tenses and the effectiveness

- Basics of grammar (Noun/Verb/Adverb/Conjunction)

Unit III - Effective Communication 6

LSRW (Listening, Speaking, Reading & Writing) -Pronunciation - Vocabulary Building

Intonations & its importance

Unit IV - Workplace Communication 6

Basics of telephone etiquette -E-Mail writing - Presentation Skills Interpersonal Skills Business English

Unit V - Quantitative Ability 6

Verbal Ability - Verbal Analogy -Debating Skills - Public Speaking

Total **30 Hours**

Course Outcomes:

At the end of this course, the students would have learnt to

COC1	enhance participants' business communication skills
COC2	enhance LSRW Skills (LSRW – Listening, Speaking, Reading & Writing)
COC3	express opinions at free will in social/ personal gathering
COC4	impact leadership qualities among participants
COC5	engage in conversation with others to exchange ideas

TEXT BOOKS:

Basic communication skills for Technology, Andreja. J. Ruther Ford, 2nd Edition,Pearson Education, 2011

Personality development and soft skills, Barun K Mitra, 1 stEdition, Oxford Press,2011

Elizabeth Harren, 7 April 2022, last updated: 16 November, 2023

Kerry Patterson, Joseph Grenny, Ron McMillan, Al Switzler (McGraw-Hill)

REFERENCES:

Ethan Beute and Stephen Pacinelli (Greenleaf)

Soft skills and professional communication, Francis Peters SJ, 1stEdition, McGraw Hill Education, 2011

24SSKU11 **SOFT SKILLS -I**

L	T	P	O	C
2	0	0	1	2

COURSE OBJECTIVES:

CO1: To learn and apply basic etiquette for personal and professional interactions.

CO2: To develop effective stress management techniques for maintaining mental and emotional well-being.

CO3: To enhance self-awareness for personal growth and informed decision-making.

CO4: To gain an overview of essential 21st-century skills necessary for success in a rapidly changing world.

CO5: To foster creativity and critical thinking skills for innovative problem-solving and adaptability.

Credit Hours

Unit I Introduction to Soft skills 6

Soft Skills vs Hard Skills -15 important Soft Skills - Communication Skills, Time Management, Leadership Skills

Unit II - Overview of 21st Century Skills. 6

Lateral Thinking – Left Brain/Right Brain Functionality -Problem solving skills

Unit III - Self Awareness 6

Human Values -Mindfulness SWOT Analysis PDCA Approach

Unit IV - Creativity/Critical Thinking 6

Six Thinking Traits Creative writing exercises Open mindedness

Unit V - Personal Hygiene and Stress Management 6

Basic Etiquettes - Health and Personal Grooming - Stress-meaning and nature, Eustress, Distress Stress management strategies

Total Hours 30

Course Outcomes:

At the end of this course, the students would have learnt to

COC1	demonstrate basic etiquette in various personal and professional settings.
COC2	effectively manage stress using learned techniques.
COC3	show increased self-awareness and make informed decisions.
COC4	understand and articulate key 21st-century skills.
COC5	apply creativity and critical thinking to solve problems innovatively.

TEXT BOOKS:

Alex, Dr. K. (2014). Soft Skills (1st edition) S Chand & Company

Taylor. Grant English Conversation Practice. Tata McGraw Hill Education Pvt. Ltd 2015

Tiko, Champa& Jaya Sasikumar. Writing with a purpose. OUP New Delhi 2013

REFERENCES:

Nelson-Jones, R. (2002). Life skills, a handbook, Trowbridge, Wilts: Detesios Ltd. Tuhovsky, Ian (2019). Communication Skills Training (2nd edition) Rupa Publication In

SEMESTER II

பாடக் குறியீட்டு எண்: 24LTAM21

பருவம்-2, தமிழ்மொழிப்பாடம்-2, பகுதி-1, தகுதிப்புள்ளி: 2, வாரப் பாட நேரம்: 2.

தாள்-2

காப்பியம், பக்தி இலக்கியம், கலைகள், நாகரிகம்-பண்பாடு

பாடத்திட்ட நோக்கம்:

மாணவர்களின் இலக்கிய நாட்டத்தை மேம்படுத்துதல், அற இலக்கியங்கள், சிற்றிலக்கியம், சிறுகதை ஆகியவற்றை அறிமுகப்படுத்துதல், தற்காலப் பேச்சுத் தமிழ் எழுத்துத்தமிழ் ஆகியவற்றின் வளர்நிலைகளை மாணவர்களை அறியச் செய்தல், அதன்வழி சிந்தனை வளத்தைப் பெருகச் செய்தல் என்பனவும் மேற்கண்டவழி மாணவர்களை ஆளுமை மிக்கவர்களாக உருவாக்கி, போட்டித்தேர்வுகளுக்குத் தயார் செய்து அவர்களின் மொழித் திறனை மேம்படுத்த அவர்களுக்குக் கடிதம் எழுதும் கலையைக் கற்றுக்கொடுத்தல், அணி இலக்கணத்தை அறியச் செய்தல் என்பன இந்தப் பாடத்திட்டத்தின் முக்கிய நோக்கமாகும்.

அலகு 1 காப்பியங்கள் 8மணி நேரம்

சிலப்பதிகாரம்- கனாத்திறம் உரைத்தக் காதை முழுவதும்.

மணிமேகலை- மலர்வனம் புக்க காதை முழுவதும்.

கம்பராமாயணம் - குகப் படலம் (தேர்ந்தெடுக்கப்பட்ட ஒன்பது பாடல்கள்)

அலகு 2: பக்தி இலக்கியம் 8 மணி நேரம்

1. மாணிக்கவாசகர் - திருவாசகம் – மூன்று பாடல்கள்
   - ✓ புல்லாகி பூடாகி (சிவபுராணம்)
   - ✓ எல்லாப் பிறப்பும் (சிவபுராணம்)
   - ✓ உற்றாரை யான் வேண்டேன் (திருப்புலம்பல்)
2. ஆண்டாள் - திருப்பாவை – மூன்று பாடல்கள் (1, 3, 4)
   - ✓ மார்கழித் திங்கள் ... (பாசுரம் 1)
   - ✓ ஓங்கி உலகளந்த... (பாசுரம் 3)
   - ✓ ஆழிமழைக் கண்ணா... (பாசுரம் 4)
3. வீரமாமுனிவர் - தேம்பாவணி – வளன் சினைத்தப் படலம்
4. சீறாப்புராணம்- மானுக்கு பிணை நின்ற படலம்

அலகு 3 கலைகள் 7 மணி நேரம்

சிற்பம் - ஓவியம் - இசை - கூத்து - ஒப்பனை - ஆடை அணிகலன்கள்.

அலகு 4 நாகரிகம், பண்பாடு **7மணி நேரம்**

சொற்பொருள் விளக்கம் - பண்டைத் தமிழர் வாழ்வியல் - அகம் - களவு - கற்பு - குடும்பம் - விருந்தோம்பல் - உறவு முறைகள் - சடங்குகள் - நம்பிக்கைகள் - பொழுதுபோக்கு - புறம் - போர் முறைகள் - நடுகல் வழிபாடு - கொடைப்பண்பு.

மொத்தம்: 30 மணி நேரம்

பாட நூல்கள்:

1. **தமிழர் நாகரிகமும் பண்பாடும்,** டாக்டர் அ. தட்சிணாமூர்த்தி, ஐந்திணைப் பதிப்பகம், 2011.
2. **தவறின்றித் தமிழ் எழுதுவோம்**, மா. நன்னன், ஏகம் பதிப்பகம், 2011
3. **தவறின்றித் தமிழ் எழுத** - மருதூர் அரங்கராசன், ஐந்திணைப் பதிப்பகம், 2013.
4. **தமிழ் இலக்கிய வரலாறு**, வரதராசன், மு., புது தில்லி : சாகித்திய அக்காதெமி, 2012.

பார்வை நூல்கள்:

1. **புதிய தமிழ் இலக்கிய வரலாறு**, நீல. பத்மநாபன், சிற்பி பாலசுப்ரமணியம், சாகித்திய அகாடெமி, 2017.
2. **செம்மொழி தமிழின் சிறப்பியல்புகள்** - முனைவர் மறைமலை இலக்குவனார்; https://www.youtube.com/watch?v=HHZnmJb4jSY
3. **பாடநூல் தேடலுக்கான இணையம் -** https://archive.org/

24LFRE21

FRENCH- II

L	T	P	O	C
2	0	0	1	2

COURSE OBJECTIVES:

The lessons are being chosen:

1) to express his / her where abouts and to ask seek direction
2) to express obligation and restriction
3) to describe a place
4) to narrate and to question
5) to describe someone
6) to express his desire and to speak about the future.

Units:

C'est où **5 hours**

L'impératif, Les articles contractés au, à la…, Le passé composé et l'accord du participe passé avec être.

N'oubliez pas **5 hours**

Le pronom relatif Qui, que, où, Les pronoms compléments indirects (me, te, lui, leur…)

Belle vue sur la mer **4 hours**

Les adjectifs démonstratifs, Y- pronom complément.

Quel beau voyage! **4 hours**

Les verbes pronominaux, En- pronom complément.

Oh ! joli **5 hours**

L'imparfait, L'imparfait ou le passé composé.

Et après ? **7 hours**

Le futur simple, Le subjonctif présent.

Total 30 hours

COURSE OUTCOMES:

At the end of this course, the students would have learnt to

CO 1	Express his/her where about and to ask direction
CO 2	Describe a place.
CO 3	Express obligation and restriction.
CO 4	Narrate and to question
CO5	To describe someone
CO 5	Express his desire and to speak about the future.

TEXT BOOK:

Prescribed book: LATITUDES 1 (A1/A2) MÉTHODE DE FRANÇAIS - Régine Mérieux and Yves Loiseau

REFERENCE BOOK:

SAISON A1 - MÉTHODE DE FRANÇAIS - Marie-Noëlle Cocton, Élodie Heu, Catherine Houssa, Émilie Kasazian

VISTAS
REGULATION 24 HINDI SYLLABUS
SUB CODE: 24LHIN21
CREDITS: 2 CONTACT HOURS: 2
PAPER 2 - I YEAR

वर्षा – सत्र II (गद्य, पत्र लेखन & व्यावहारिक हिन्दी)

I Year-Sem II (Prose, Official Letter Writing & Functional Hindi)

COURSE OBJECTIVES :

- To inculcate the human values, importance of patriotism and hard work
- To train students in functional Hindi
- To introduce the usage of Inscript keyboard

UNIT I : मुंशी प्रेमचंद कृत 'बूढी काकी' (कहानी)
'Boodee kaki" (Kahani) by Munshi Premchand 6hrs.

UNIT II : जयशंकि प्रसाद कृत 'पुिस्काि' (कहानी)
'Puraskar' (Kahani) by Jaishankar Prasad 6hrs.

UNIT III: हरिशंकि पिसाई कृत 'मैं निक से बोल िहा हूूँ' (व्यंग्य)
'Main Narak Se Bhol Raha Hun' (Vyangy) by Harishankar Parsayi, 6hrs.

UNIT IV: व्यावहारिक हिन्दी 1 – 50 – तकनीहक शब्द, 50 – पदनाम व ववभागीय नाम, भाव एक भार्ा अनेक 6hrs.
Functional Hindi 1 - 50-Technical Words, 50-Designation & Department Names, Bhav Ek Bhasha Anek

UNIT V : व्यावहारिक हिन्दी 2 – पत्र लेखन – 3 औपचारिक पत्र, इजन्स्िप्ट कीबोर्ष का परिचय 6hrs.
Functional Hindi 2 -Letter Writing- 3 Official Letters.
Introduction to Inscript Keyboard

Total: 30hrs

Course Outcome:

At the end of this course Students will be able to

CO1 Know to the human values

CO2 Know the importance of patriotism

CO3 Know the value of hardwork in human life

CO4 Journalise in Functional Hindi

CO5 Use inscript keyboard

Text Book:

Ed. Subhash chandar, Boodi Kaki by Premchand,Natioonal Book Trust, 2012.

Jaishankar Prasad, Pratinidhi Kahaniyan, Raj Kamal Prakashan, 2015.

Harishankar Parsai, Pratinidhi vyangy, Rajkamal, 2007.

Kendriya Hindi Prashikshan Sansthan, Parangat, Bharat Sarkar, 2015.

Reference book:

Kendriya Hindi Sansthan, Banking Hindi Patyakram, 2012.

Weblink:

Munshi Premchand, Manasarovar, 2007,
http://gadyakosh.org Jaishankar Prasad/
http://gadyakosh.org
Harishankar Parsai/ https://hindikahani.hindi-kavita.com Prayojanmoolak
Hindi:https://hi.mwikipedia.org https://rajbhasha.gov.in/en/introduction

L	T	P	O	C
2	0	0	1	2

24LENG21 **ENGLISH – II**

COURSE OBJECTIVES:

CO1: To read and understand different types of prose, poetry, and fiction.

CO2: To think critically about texts and express ideas clearly.

CO3: To recognize and discuss key themes and styles in literary works.

CO4: To learn and use grammar rules correctly in writing and speaking.

CO5: To write more effectively by applying grammar and literary techniques.

Credit Hours

Unit I -Prose **06**

If you are wrong, admit it- Dale Garnegie Words of Wisdom- Chetan Bhaghat

Unit II - Poetry **06**

La Belle Dame Sans Merci - John Keats Ozymandias- P.B.Shelley

Unit III - Fiction **06**

The School for Empathy - E.V. Lucas The Lamb to the Slaughter-Roald Dahl

Unit IV - Grammar **06**

Types of sentences, Concord

Unit V - Grammar **06**

Tenses, Voices

Total 30 hours

Course Outcomes:

At the end of this course, the students would have learnt to

CO 1	identify poetic expressions in the course of daily speech
CO 2	students will develop skills that enable them to communicate effectively in writing.
CO 3	students will develop skills that enable them to communicate effectively in writing.
CO 4	discriminate against different sensibilities in approaching life.
CO 5	strengthen the ability to solve life's problems, as highlighted in the selections.

TEXT BOOK:

Dr. M. Narayana Rao and Dr. B. G. Barki–Anu's Current English for Communication (AnuChitra). June 2012.

REFERENCES:

General English for competitive examinations by V.Rajagopalan (Mcgraw Hill Education) -2010.

L	T	P	O	C
4	0	0	2	4

24CBCPA21 **FINANCIAL ACCOUNTING – II**

COURSE OBJECTIVES:

To develop an understanding of the basic concepts and principles of accounting and apply the same in preparing financial statements and simple problem solving.

UNIT I

Accounts from Incomplete Records 12 Hrs

Meaning of single entry system – statement of profit or loss – conversion method – final accounts of single entry system

UNIT II

Partnership and LLP Accounts 12 Hrs

Final accounts of partnership firms and LLPs. – Admission, retirement and death of a partner including treatment of goodwill.

UNIT III

Dissolution of partnership firms and Limited Liability Partnerships (LLPs) 12 Hrs

Meaning – Accounting for dissolution for partnership firm and Limited Liability Partnership (LLP) including application of Rule in Garner vs Murray

UNIT IV

Piecemeal distribution of assets 12 Hrs

Meaning-statement showing distribution of cash-order of payments-highest relative capital method and maximum loss method

UNIT V

Company Accounts **12 Hrs**

Definition of shares and debentures. – Issue of shares and debentures, forfeiture of shares, re-issue of forfeited shares. – Redemption of preference shares and debentures (excluding purchase and redemption of own debentures and sinking fund method). – Accounting for bonus issue and right issue -Format of Balance Sheet (Schedule 3) Companies Act 2013.

Total 60 Hrs

COURSE OUTCOMES:

After completion of this course students will able to:

CO1- Abridge the ability to prepare and analyze the branch account.

CO2- Acquire concept of departmental accounting.

CO3- Build the ability to interpret hire purchase and installment system.

CO4- Exposed to various methods of depreciation and insurance accounting.

CO5- Demonstrate the concept of partnership accounts. CO6 Acquire in depth knowledge of financial accounting.

TEXT BOOKS:

Financial Accounting - Part III & Part IV - J.K.Shah, 2024

REFERENCES: ICAI Materials , 2024

WEBLINK: https://www.icai.org/Students.html

24CBCPA22 **LEGAL FRAMEWORK OF BUSINESS – II**

L	T	P	O	C
4	0	0	0	4

COURSE OBJECTIVES:

To develop general legal knowledge of the law of Contracts, Sales and understanding of various forms of businesses and their functioning to regulate business environment and to acquire the ability to address basic application-oriented issues.

UNIT I

The Sale of Goods Act, 1930 — 12 Hrs

Formation of the contract of sale, Conditions and Warranties, Transfer of ownership and Delivery of goods, Unpaid seller and his rights.

UNIT II

Special Contract Act — 12 Hrs

Indemnity and Guarantee - Agency

UNIT III

The Companies Act, 2013 - Part I — 12 Hrs

Essential features of company, Corporate veil theory, Classes of companies

UNIT IV

The Companies Act, 2013 - Part II — 12 Hrs

Types of share capital, Incorporation of company, Memorandum of Association, Articles of Association, Doctrine of Indoor Management.

UNIT V

The Negotiable Instruments Act, 1881 — 12 Hrs

Meaning of Negotiable Instruments, Characteristics, Classification of Instruments, Different provisions relating to Negotiation, Presentment of Instruments, Rules of Compensation.

Total 60 Hrs

COURSE OUTCOMES:

After completion of this course students will able to:

CO1- To provide conceptual knowledge about the framework of business Law in India.

CO2- To orient the students about the legal aspect of business.

CO3- To create awareness among the students about legal environment relating to the Contract Law, Partnership Act, Sale of Goods Act in India.

CO4- To understand the emerging issues relating to e-commerce, e-transaction issues and E Contracts

CO5. To seek the career opportunity in corporate sector relating to business law in India.

CO6- To acquaint students with the basic concepts, terms & provisions of Mercantile and Business Laws.

TEXT BOOKS:

Legal Framework of Business Part III & Part IV - J.K.Shah, 2024

REFERENCES: ICAI Materials, 2024

WEBLINK: https://www.icai.org/Students.html

24MBCPA21 **BUSINESS STATISTICS AND LOGICAL REASONING**

L	T	P	O	C
3	0	0	2	3

COURSE OBJECTIVES:

To develop an understanding of the basic mathematical and statistical tools and apply the same in business, finance and economic situations.

UNIT I

Mathematics of Finance 9 Hrs

Simple Interest – Compound interest – Nominal and Effective Rate of Interest – Present Value – Net Present Value – Future Value – Perpetuity – Annuities – Sinking Funds – Calculating of EMI – Calculations of Returns: Nominal and Effective rate of Return – Compound Annual growth rate (CAGR)

UNIT II

Permutations and Combinations, Probability, Theoretical Distributions 9 Hrs

Basic concepts of Permutations and combinations: Introduction, the factorial, permutations, results, circular permutations, permutations with restrictions, Combinations with standard results. Random variables, Discrete and Continuous Random variables, Expectation of a discrete random variable, Theoretical Distributions: Binomial Distribution, Poisson distribution – basic application and Normal Distribution – basic applications.

UNIT III

Correlation and Regression 9 Hrs

Scatter diagram, Karl Pearson's Coefficient of Correlation Rank Correlation, Regression lines, Regression equations, Regression coefficients.

UNIT IV

Seating Arrangements & Blood Relations — 9 Hrs

Identifying blood relation of group of persons given in a jumbled form.

Seating arrangement to understand logical statements involved in seating arrangements-understand types of seating arrangements.

UNIT V

Index Numbers — 9 Hrs

Sets, Relations, and Functions. Basics of Limits and Continuity functions.

Basic applications of Differential and Integral calculus in Business and Economics (Excluding the trigonometric applications). Uses of Index Numbers, Problems involved in construction of Index Numbers, Methods of construction of Index Numbers. BSE SENSEX and NSE.

Total 45 Hrs

COURSE OUTCOMES:

After completion of this course students will able to:

CO1- To understand role and functions of modern business

CO2- To develop right understanding regarding business environment

CO3- To study how a business institution functions in a given economic set up

CO4- To understand how a business functions carry on systematically and understanding the idea of business as an economic entity

CO5- To understand modern commerce performs new business initiatives.

TEXT BOOKS:

Business Statistics & Logical Reasoning - Part I & Part II - J.K.Shah, 2024

REFERENCES: ICAI Materials, 2024

WEBLINK: https://www.icai.org/Students.htm

24IDCPA21 **ECONOMICS FOR FINANCE**

L	T	P	O	C
4	0	0	2	4

COURSE OBJECTIVES:

To develop an understanding of the concepts and theories of Macro Economics.

To acquire the ability for addressing application-oriented issues.

UNIT I

Determination of National Income 12 Hrs

Macro economic aggregates and Measurement of National Income. – Determination of National Income: Keynes' Two Sector Basic Model, Three Sectors and Four Sectors Models.

UNIT II

Public Finance 12 Hrs

Fiscal functions: An Overview, Centre and State Finance. – Market Failure/Government intervention to correct market failure. – Process of budget making: Sources of Revenue, Expenditure Management, and Management of public Debt. – Fiscal Policy.

UNIT III

Money Market 12 Hrs

Concept of Money Demand. – Important theories of Demand for Money. – Concept of Money Supply, Cryptocurrency and other new terminology. – Monetary Policy.

UNIT IV

International Trade 12 Hrs

Theories of International Trade including theories of intra-industry trade by Krugman. – Trade Policy – The Instruments of Trade Policy. – Trade Negotiations. – Exchange Rates and its economic effects. – International Capital Movements: Foreign Direct Investment.

UNIT V

Indian Economy 12 Hrs

The state of affairs of pre british Economy and Indian Economy during British rule- Turning point in growth of trajectory of India – Major reforms Post Independence- Role of Niti Aayog and current status of sector-wise Indian economy.

Total 60 Hrs

COURSE OUTCOMES:

After completion of this course students will able to:

CO1- Explain the transaction approach and cash balance approach of quantity theory of money

CO2- Describe the process of credit creation of a commercial bank, describe the balance sheet of a commercial bank, explain the functions of commercial bank

CO3- Explain the various functions of central bank

CO4- Explain the main objective of monetary policy in under developed countries

CO5- Explain the functions and constituents of financial system, explain money market, capital market and stock market.

TEXT BOOKS:

Economics for Finance Part I & Part II - J.K.Shah, 2024

REFERENCES: ICAI Materials, 2024

WEBLINK: https://www.icai.org/Students.htm

24DVAC21 **UNIVERSAL HUMAN VALUES**

L	T	P	O	C
1	0	0	1	1

COURSE OBJECTIVE:

The candidates will be able to appreciate the complimentary between the values and skills for sustained happiness and prosperity. To influence the students to approach the life and profession with a holistic perspective towards a value-based living in a natural way. To highlight plausible implications of holistic understanding of ethical human conduct.

UNIT- I INTRODUCTION TO VALUE EDUCATION 5hrs

Living a fulfilling life. Value education. Skill education. Complimentary of Values and Skills. Development of a holistic perspective. Right understanding, relationship and physical facility. Understanding the happiness and prosperity.

UNIT-II HARMONY AT MULTIPLE LEVELS 5hrs

Human being as co-existence of the self and the human body. Understanding harmony in the self. Harmony in the family and understanding values in human-human relationships. Harmony in the society and understanding universal human order. Harmony in nature and understanding the inter connectedness, self-regulation and mutual fulfillment. Harmony in existence and understanding co-existence at various levels.

UNIT-III IMPLICATIONS OF THE RIGHT UNDERSTANDING 5hrs

Ethical human conduct. Implications of value-based living. Right understanding of professional ethics. Humanistic education. Holistic technologies, production systems and management models. Strategies for transition towards value-based life and profession.

Total: 15 Hours

COURSE OUTCOMES

AT THE END OF THIS COURSE

CO1	Develop qualities like responsibility and the ability to handle problems with sustainable solutions.
CO2	Praise human values and the harmony at various levels.
CO3	Exerceive a better critical ability.
CO4	Develop qualities pertaining to value-based living.
CO5	Apply what they have learnt to their own self in real life settings.

TEXT BOOKS:

R.R. Gaur, R. Asthana, G.P. Bagaria. (2023). A Foundation Course in Human Values and Professional Ethics. 3rd Revised Edition. Excel Books, New Delhi.

REFERENCE BOOKS:

A. Nagaraj, Jeevan Vidya Prakashan, Amar Kantak. Jeevan Vidya: Ek Parichaya . (2009).

Rakesh Gupta. (2008). Jeevan Vidya: An Introduction (Introductory Book to Madhyasth Darshan-Coexistentialism). English Version.

A. N. Tripathi. (2004). Human Values. First Edition. New Age International Publishers, New Delhi.

L	T	P	O	C
2	0	0	1	2

24SSKU21 SOFT SKILLS II

COURSE OBJECTIVES:

CO1: To develop strategies to enhance teamwork and collaboration in professional settings.

CO2: To cultivate a positive attitude and mindset to foster constructive relationships and productivity.

CO3: To develop leadership, decision-making and team bonding skills

Credit Hours

Unit I - PROFESSIONAL BEHAVIOUR 6

Team Building – Team Bonding

Inter-Personal Relationship– Intra-Personal Relationship

Unit II - PERSONALITY DEVELOPMENT 6

Types of Personality

Self-Confidence - Confidence Building

Attitude (Positive/Negative)

Unit III - TELEPHONE ETIQUETTE 6

Basics of telephone etiquette

Giving clear and concise information

Tone & rate of speech

Intonations & its Importance

Whatsapp Communications

Unit IV - DECISION MAKING 6

Types of Decisions – planned-unplanned, individual-group, major-minor

Types of Leadership styles – Autocratic, democratic, lesse-faire, participative, beurocratic

Unit V - PROFESSIONAL ETIQUETTE 6

Respect – Salutations

Official Behaviour

Total 30 Hours

COURSE OUTCOMES:

At the end of this course, the students will be able to,

CO1	understand the principles of effective team building and apply strategies to foster team bonding and cohesion in professional settings.
CO2	become self-confident individuals by mastering interpersonal skills, team management skills, and leadership skills.
CO3	practice techniques for effective communication in telephone conversations.
CO4	evaluate decision-making processes and their implications in professional settings.
CO5	exhibit professional conduct and demeanor in various professional situations.

TEXT BOOKS:

Language Service, Universitat Oberta de Catalunya

Taylor. Grant English Conversation Practice. Tata McGraw Hill Education Pvt.

Ltd 2005

REFERENCES:

Tiko, Champa& Jaya Sasikumar. Writing with a purpose. OUP New Delhi 2006

Alex, Dr. K. (2014). Soft Skills (1st edition) S Chand & Company.

Nelson-Jones, R. (2002). Life skills, a handbook, Trowbridge, Wilts: Detesios Ltd.