



MANONMANIAM SUNDARANAR UNIVERISTY,  
TIRUNELVELI-12

## SYLLABUS

### UG - COURSES – AFFILIATED COLLEGES

Course Structure for B. Com  
(Choice Based Credit System)

(with effect from the academic year 2023-2024 onwards )



Semester-I				
Part	Subject Status	Subject Title	Subject Code	Credit
I	LANGUAGE I	TAMIL/MALAYALAM/HINDI	E1TL11/ E1MY11/ E1HD11	3
II	LANGUAGE II	ENGLISH I	E2EN11	3
III	CORE I	FINANCIAL ACCOUNTING I	EMCO11	5
III	CORE II	PRINCIPLES OF MANAGEMENT	EMCO12	5
III	ELECTIVE I	BUSINESS COMMUNICATION	EECO11	3
IV	SEC	DIGITAL BANKING	ESCO11	2
IV	FC	FUNDAMENTALS OF BUSINESS STUDIES	EFCO11	2



**Total Marks: 100 Internal Exam: 25 marks + External Exam: 75 marks**

**A. Scheme for internal Assessment:**

Maximum marks for written test: **20 marks**

**3 internal tests**, each of **1 hour** duration shall be conducted every semester.

To the average of the **best two** written examinations must be added the marks scored in. The **assignment** for 5 marks.

The break up for internal assessment shall be:

Written test- 20 marks; Assignment -5 marks Total - 25 marks

**B. Scheme of External Examination**

**3 hrs.** examination at the end of the semester

A – Part : 1 mark question two - from each unit

B – Part : 5 marks question one - from each unit

C – Part : 8 marks question one - from each unit

➤ **Conversion of Marks into Grade Points and Letter Grades**

S.No	Marks	Letter Grade	Grade point (GP)	Performance
1	90-100	O	10	Outstanding
2	80-89	A+	9	Excellent
3	70-79	A	8	Very Good
4	60-69	B+	7	Good
5	50-59	B	6	Above Average
6	40-49	C	5	Pass
7	0-39	RA	-	Reappear
8	0	AA	-	Absent

➤ **Cumulative Grade Point Average (CGPA)**

$$CGPA = \frac{\Sigma (GP \times C)}{\Sigma C}$$

- **GP** = Grade point, **C** = Credit
- CGPA is calculated only for Part-III courses
- CGPA for a semester is awarded on cumulative basis

➤ **Classification**

- First Class with Distinction : CGPA  $\geq$  7.5\*
- First Class : CGPA  $\geq$  6.0
- Second Class : CGPA  $\geq$  5.0 and  $<$  6.0
- Third Class : CGPA  $<$  5.0



# பொதுத்தமிழ் – 1

## தமிழியல் கல்வி ஆதார வளங்கள்

### Learning Objectives

- தமிழ் பயிலும் மாணவர்கள் தமிழியல் தொடர்பாக உள்ள ஆதார வளங்களை அறிதல்
- தமிழ்மொழியைச் சரியாக உச்சரிக்கவும், பிழைகளின்றி எழுதவும் கற்றுக்கொள்ளுதல்
- பயன்பாடு தமிழ் இலக்கணத்தை மொழியியல் ஆங்கில இலக்கண ஒப்பீட்டுடன் கற்றுக்கொண்டு சமகாலப் பொறுத்தப்பட்டோடு திருமுறைப் பயன்படுத்துதல்
- தமிழியல் வள ஆதாரங்கள் கிடைக்கும் இடம், அவற்றைப் பயன்கொள்ளும் முறை முதலியவற்றை மாணவர்கள் அறிந்து பயன்பெற அவர்களை ஆற்றுப்படுத்துதல்
- தொழில்நுட்ப அறிவைப் பெறுவதோடு ஆதார வளங்களை மாணவர்களே உருவாக்கும் முனைப்பைப் பொறுத்தல்

### Unit I தமிழைப் பிழையின்றி பேசுதலும் எழுதுதலும்

**பேசுதல் திறன்:** உரிய ஒலிப்புடன், உரிய உணர்ச்சி வெளிப்பட, பொருளுணர்வுக்கு ஏற்றாற்போல் குரல், ஏற்ற இறக்கத்துடன் தங்கு தடையின்றி, இயல்பாகப் பேசுதல், தமக்கான நடையை உருவாக்கிக் கொள்ளுதல்

1. குறிப்பிட்ட தலைப்பில் பேசுதல்
2. உரையாடுதல்
3. உரையாற்றுதல்
4. கலந்துரையாடுதல்
5. கருத்தாடல்
6. அறிக்கை வாசித்தல்
7. தொகுத்துரைத்தல்
8. செய்யுள், உரை நயங்களை எடுத்துக்கூறும் திறன்
9. வேண்டுகோள் விடுக்கும் முறை
10. நிகழ்வுகளை ஒருங்கிணைத்தல்
11. அறிக்கை வாசித்தல்
12. நிகழ்ச்சி வருணை கூறுதல்
13. நேர்காணல் நடத்துதல்
14. செய்திகள், கருத்துகள், நூல்கள் ஆகியவற்றைத் திறனாய்வு செய்து பேசுதல்

**எழுதல் திறன்:** பொதுத் தமிழில், எழுத்து வழக்குச் சொற்களைப் பயன்படுத்தி, பிழைகளின்றி (சந்திப் பிழை, மயகொலிப் பிழை, குறில்-நெடில் பிழை, தொடர்ப் பிழை) உரிய நிறுத்தக் குறிகளுடன் தெளிவாகப் பொருள் விளங்கத் தமக்கான நடையில் குறிப்பிட்ட தலைப்பில் எழுதுதல்

1. உரையாடல்
2. உரையாற்றுதல்
3. கலந்துரையாடல்



4. விவாதித்தால்
5. அறிக்கை தயாரித்தல்
6. கட்டுரை எழுதுதல்
7. செய்யுள் உரைநயங்களை எழுதுதல்
8. எழுத்துமொழியில் தெளிவாக விண்ணப்பித்தால் (விண்ணப்பம் நிரப்புதல்/எழுதுதல்)
9. நிகழ்ச்சி நிரல் தயாரித்தல்
10. அறிக்கை எழுதுதல்
11. நிகழ்வரிகை தயாரித்தல்
12. முழக்கத் தொடர்கள் எழுதுதல்
13. செய்திகள், கருத்துகள் நூல்கள் ஆகியவற்றை திறனாய்வு செய்து எழுதுதல்

### Unit II: பயன்பாட்டுத் தமிழ் இலக்கணமும் மொழிப பயிற்சியும்

மாற்றுப்பெயர்கள்-மாற்றுப்பெயர்களும் விகுதிகளும்( நான் - ஏன், நீ - ஆய்,நாம், நங்கள் - ஓம், நீங்கள்-ஈர்கள், அவன்-ஆன், அவள்-ஆள் =, அவர்-ஆர், அவர்கள்-அர்கள்/அர், அது/இது-அது,அவை/இவை-அன)-பெயர்ச்சொல் வேற்றுமை ஏற்றல் - வினைச்சொல்லும் எதிர்மறை விகுதிகளும் (இறந்தகாலம்: இல்லை/நிகழ்/ எதிர்: மாட்டு ),

### Unit III: தொல்லியலும் அகழாய்வுகளும்

கல்வெட்டுகள் - செப்பேடுகள் - சுவடிகள் - நாணயங்கள் - பிற ஆவணங்கள் - நூல்கள்-இதழ்கள் - நூலகங்கள் - அருங்காட்சியங்கள் - அகழ் வைப்புகள் ஆகியன குறித்து அறிமுகம்-அவற்றில் மொழிப் பயன்பாடு

### Unit IV: மின்னணுக் கருவிகளில் தமிழை பயன்பாடு

செல்பேசி, கணினி மற்றும் மின்னணுக் கருவிகளில் தமிழை உள்ளிடுதல் - தமிழ் 99 தட்டச்சு முறையில் தமிழைத் தட்டச்சு செய்தல்-கூகுள்(gboard) கூகுள் ட்ரான்ஸ்லேட்டர்(google translator), கூகுள் லென்ஸ்(lens ) போன்றவற்றில் தமிழ் பயன்பாடு

### Unit V: மின் நூல்கள் - தமிழ் இணையதளங்கள் - செயலிகள்

மின் நூல்கள் - மின் நூலகங்கள் - மின் இதழ்கள் - பேசும் புத்தகங்கள் (audio books ) - விக்கிப்பீடியா - தமிழ் விக்சனரி - மின் அகராதிகள் - தமிழ் இணையக் கிழவிகழகம் - தமிழ்மொழி தொடர்பான இணையதளங்கள் வலைப்புக்கள் (இலக்கியம் சார்ந்தவை - பொதுவானவை) இருபத்தொன்றாம் நூற்றாண்டுத் திறன்கள் 21<sup>st</sup> Century Skills: Learning Skills (1.Critical Thinking, 2.Creative Thinking, 3.Collaborating, 4.Communicating), Literacy Skills (5.Information, 6.Media, 7.Technology), Life Skills(Flexibility, 9.initiative, 10. Social Skills, 11.Productivity, 12.Leadership)



### Text Books

- தமிழில் நாமும் தவறில்லாமல் எழுதலாம் - பொற்றோ, பும்பொழில் வெளியீடு, சென்னை, 2012
- கணினித் தமிழ்- இல. சுந்தரம், விகடன் பிரசுரம், சென்னை, 2022
- சுவடியியல் - பூ. சுப்பிரமணியன், உலகத் தமிழராயிச்சி நிறுவனம், சென்னை, 1991

### Reference Book

1. வைகை நதி நாகரிகம் (கீழடி குறித்த பதிவுகள்) - வெங்கடேசன், விகடன் பிரசுரம் சென்னை, 2018
2. நல்ல தமிழில் எழுதுவோம் - என். சொக்கன், கிழக்கு பதிப்பகம், சென்னை 2016
3. தமிழ்நடைக் கையேடு - மொழி அறக்கட்டளை, அடையாளம் பதிப்பகம், திருச்சி 2004
4. அடிப்படைத் தமிழ் இலக்கணம்- எம்.ஏ. நுஃமான் , அடையாளம், திருச்சி 2013.
5. இக்காலத் தமிழ் இலக்கணம்-பொற்கோ, பும்பொழில் வெளியீடு, சென்னை, 2006
6. தவறின்றித் தமிழ் எழுதுவோம் - ம.நன்னன், ஏகம் பதிப்பகம் சென்னை 2006
7. நல்ல தமிழ் இலக்கணம் செ. சீனி நைனா முகம்மது, அடையாளம் பதிப்பகம், திருச்சி 2013
8. புதிய தமிழ்ப்புணர்ச்சி விதிகள் - செ சீனி நைனா முகம்மது, அடையாளம் பதிப்பகம், திருச்சி 2013
9. இணையம் கற்போம் - மு. இளங்கோவன் - வயல்வெளிப் பதிப்பகம், புதுச்சேரி 2010
10. தமிழ்க் கணினி இணையப் பயன்பாடுகள் - துரை. மணிகண்டன், கமலினி பதிப்பகம், தஞ்சாவூர், 2012
11. சொல் வழக்குக் கையேடு-பா.ரா. சுப்பிரமணியன், மொழி அறக்கட்டளை, சென்னை 2017
12. ஒரு பண்பாட்டின் பயணம்: சிந்துமுதல் கங்கை வரை - ஆர்.பாலகிருஷ்ணன், ரோஜா முத்தையா நூலகம், சென்னை, 2023

### Websites

- <https://www.tamilvu.org/>
- <https://www.tamildigitallibrary.in/>
- <https://www.tamiluniversity.ac.in/english/library-2/digital-library/>
- <https://www.tamilelibrary.org/>
- <http://www.projectmadurai.org/>
- <https://www.tamilvu.org/ta/library-libcontnt-273141>
- <https://www.tamildigitallibrary.in/>



## **MALAYALAM – I**

### **PROSE, COMPOSITION AND TRANSLATION**

#### **Unit I**

This unit focuses on Translation: Word level and syntactic level and also discuss the writing style of Essay. It introduces the proverbs, paraphrasing in Malayalam

#### **Unit II**

This units briefs the importance of Nalukettu in the history of Malayalam literature. The following unit examines the characteristics of the novel chapter ways. Chapter First to 10

#### **Unit III**

Remaining Chapters are introduced and discussed.

**Unit IV** This unit focuses on Marappavakalum Mattu Kadhakalum by Karur. It also introduces the story

Story I Marappavakal- Discussion

Story II Uthuppante Kirnar

Story III Kalchakaram

Story IV Poovamabhazham

Story V Vallakkaran

Story VI Chekuthan

Story VII Mothiram

#### **Unit V Story VIII Safety Pin**

Story IX Aranhaanam

Story X Kuta nannakkaanuntoo

Story XI Chudala thengu

Story XII Ampala parmbil

Story XIII Ezhunnallathu Duty

Story XIV Pisachinte Kuppayam

#### **Reading List (Print and Online)**

1. Malayala Sahithya Charithram – Dr. K.M.George (Ed.)
2. Cherukadha Innale Innu - M.Achuthan
3. Kadha Thedunna Kadha - N.Prabhakaran
4. M.T. Vakkinte Vismayam – V.R.Sudheesh
5. Kadhayum Kalavum –K.S.Ravikumar
6. Malayala Novalilee Desakaalanga- E. Ramkrishnan
7. Maranunna Malayala Noval- K.P. Appan
8. Andhanaya Daivam- P.K.Rajasekharan
9. Shyalee shilppam- Dr.K.M. Prabhakra Varir
10. Bhasha gadhyam- C.V. Vasudeva Bhattathiri
11. Karur Kadha patanam- M.M.Basheer

#### **Recommended Texts**

1. NALUKKETTU ( NOVEL) : M.T. VASUDEVAN NAIR
2. MARAPPAVAKALUM MATTU KADHAKALUM (SHORT STORIES ): KAROOR



# HINDI I

## Unit I

### Buniyadi Hindi

- Swar
- Vyanjan
- Barah Khadi
- Shabd aur
- Vakya Rachna

## Unit II

### Hindi Shabdavali

- Rishto ke Naam
- Gharelu padartho ke Naam

## Unit III

### Vyakaran

- Sadharan Vakya aur Sangya
- Sarvanam
- Visheshan
- Kriya aadi shabdo ka prayog

## Unit IV

### Chote Gadyansh ka Pathan

- Bacho ki Kahaniya
- Patra-Patrikao mein prakashit Gadyansho ka Pathan

## Unit V

### Nibandh

- Sant Tiruvalluvar
- E.V.R Thandai Periyar
- Naari Sashaktikaran
- Paryavaran Sanrakshan
- Vibhinna pratiyogi parikshao ke bare mein jaankari dena

Pratiyogi priksa par adharit nibandho dwara bhasha ki kshamta badhane vale prashikshan kary.

### Reference Books

1. Hindi ke Avyay Vakyansh – Chaturbhuj Sahay
2. Subodh Hindi Vyakaran – Phoolchand Jain
3. Sankshipt Hindi Vyakaran – Kamta Prasad
4. Vyavaharik Hindi – Nagappa
5. Abhinav Hindi Vyakran – Nagappa
6. Saral Hindi Vyakaran – Shyamchandra Kapur
7. Vyakaran Pradeep – Ramdev
8. Laghu Bal Kathaye – Ramashankar
9. Manoranjak Kahaniya – Premchand
10. CONCISE GRAMMAR OF THE HINDI LANGUAGE - H.C Scholberg
11. Hindi Grammar – Edwin Greaves



## Related Online Contents for Hindi (MOOCs, SWAYAM, NPTEL, YouTube, Websites, etc.)

### 1. fr#oYyqoj%

[https://bharatdiscovery.org/india/%E0%A4%A4%E0%A4%BF%E0%A4%B0%E0%A5%81%E0%A4%B5%E0%A4%B2%E0%A5%8D%E0%A4%B2%E0%A5%81%E0%A4%B5%E0%A4%B0#:~:text=%E0%A4%A4%E0%A4%BF%E0%A4%B0%E0%A5%81%E0%A4%B5%E0%A4%B2%E0%A5%8D%E0%A4%B2%E0%A5%81%E0%A4%B5%E0%A4%B0%20\(%E0%A4%85%E0%A4%82%E0%A4%97%E0%A5%8D%E0%A4%B0%E0%A5%87%E0%A4%9C%E0%A4%BC%E0%A5%80%3A%20Thiruvalluvar\)%20%E0%A4%A6%E0%A4%95%E0%A5%8D%E0%A4%B7%E0%A4%BF%E0%A4%A3,%E0%A4%AA%E0%A4%BF%E0%A4%A4%E0%A4%BE%20%E0%A4%AE%E0%A5%87%E0%A4%82%20%E0%A4%B5%E0%A4%BF%E0%A4%B6%E0%A5%8D%E0%A4%B5%E0%A4%BE%E0%A4%B8%20%E0%A4%B0%E0%A4%96%E0%A4%A4%E0%A5%87%20%E0%A4%A5%E0%A5%87%E0%A5%A4](https://bharatdiscovery.org/india/%E0%A4%A4%E0%A4%BF%E0%A4%B0%E0%A5%81%E0%A4%B5%E0%A4%B2%E0%A5%8D%E0%A4%B2%E0%A5%81%E0%A4%B5%E0%A4%B0#:~:text=%E0%A4%A4%E0%A4%BF%E0%A4%B0%E0%A5%81%E0%A4%B5%E0%A4%B2%E0%A5%8D%E0%A4%B2%E0%A5%81%E0%A4%B5%E0%A4%B0%20(%E0%A4%85%E0%A4%82%E0%A4%97%E0%A5%8D%E0%A4%B0%E0%A5%87%E0%A4%9C%E0%A4%BC%E0%A5%80%3A%20Thiruvalluvar)%20%E0%A4%A6%E0%A4%95%E0%A5%8D%E0%A4%B7%E0%A4%BF%E0%A4%A3,%E0%A4%AA%E0%A4%BF%E0%A4%A4%E0%A4%BE%20%E0%A4%AE%E0%A5%87%E0%A4%82%20%E0%A4%B5%E0%A4%BF%E0%A4%B6%E0%A5%8D%E0%A4%B5%E0%A4%BE%E0%A4%B8%20%E0%A4%B0%E0%A4%96%E0%A4%A4%E0%A5%87%20%E0%A4%A5%E0%A5%87%E0%A5%A4)

### 2. bZ-os-jkelkeh

[https://hi.wikipedia.org/wiki/%E0%A4%AA%E0%A5%87%E0%A4%B0%E0%A4%BF%E0%A4%AF%E0%A4%BE%E0%A4%B0#:~:text=%E0%A4%87%E0%A4%B0%E0%A5%8B%E0%A4%A1%20%E0%A4%B5%E0%A5%87%E0%A4%82%E0%A4%95%E0%A4%9F%20%E0%A4%A8%E0%A4%BE%E0%A4%AF%E0%A4%95%E0%A4%B0%20%E0%A4%B0%E0%A4%BE%E0%A4%AE%E0%A4%BE%E0%A4%B8%E0%A4%BE%E0%A4%AE%E0%A5%80%20\(17,%E0%A4%B5%E0%A4%BE%E0%A4%B2%E0%A5%87%20%E0%A4%B9%E0%A4%BF%E0%A4%A8%E0%A5%8D%E0%A4%A6%E0%A5%81%E0%A4%A4%E0%A5%8D%E0%A4%B5%20%E0%A4%95%E0%A4%BE%20%E0%A4%B5%E0%A4%BF%E0%A4%B0%E0%A5%8B%E0%A4%A7%20%E0%A4%A5%E0%A4%BE%E0%A5%A4](https://hi.wikipedia.org/wiki/%E0%A4%AA%E0%A5%87%E0%A4%B0%E0%A4%BF%E0%A4%AF%E0%A4%BE%E0%A4%B0#:~:text=%E0%A4%87%E0%A4%B0%E0%A5%8B%E0%A4%A1%20%E0%A4%B5%E0%A5%87%E0%A4%82%E0%A4%95%E0%A4%9F%20%E0%A4%A8%E0%A4%BE%E0%A4%AF%E0%A4%95%E0%A4%B0%20%E0%A4%B0%E0%A4%BE%E0%A4%AE%E0%A4%BE%E0%A4%B8%E0%A4%BE%E0%A4%AE%E0%A5%80%20(17,%E0%A4%B5%E0%A4%BE%E0%A4%B2%E0%A5%87%20%E0%A4%B9%E0%A4%BF%E0%A4%A8%E0%A5%8D%E0%A4%A6%E0%A5%81%E0%A4%A4%E0%A5%8D%E0%A4%B5%20%E0%A4%95%E0%A4%BE%20%E0%A4%B5%E0%A4%BF%E0%A4%B0%E0%A5%8B%E0%A4%A7%20%E0%A4%A5%E0%A4%BE%E0%A5%A4)

### 3. ukjh l'kfDrdj.k%

[https://www.hindikiduniya.com/essay/women-empowermentessayinhindi/#:~:text=%E0%A4%AE%E0%A4%B9%E0%A4%BF%E0%A4%B2%E0%A4%BE%20%E0%A4%B8%E0%A4%B6%E0%A4%95%E0%A5%8D%E0%A4%A4%E0%A4%BF%E0%A4%95%E0%A4%B0%E0%A4%A3%20%E0%A4%95%E0%A5%8D%E0%A4%AF%E0%A4%BE%20%E0%A4%B9%E0%A5%88%20%3F&text=%E0%A4%AE%E0%A4%B9%E0%A4%BF%E0%A4%B2%E0%A4%BE%20%E0%A4%B8%E0%A4%B6%E0%A4%95%E0%A5%8D%E0%A4%A4%E0%A4%BF%E0%A4%95%E0%A4%B0%E0%A4%A3%20%E0%A4%95%E0%A5%8D%E0%A4%AF%E0%A4%BE%20%E0%A4%B9%E0%A5%88%20%3F&text=%E0%A4%AE%E0%A4%B9%E0%A4%BF%E0%A4%B2%E0%A4%BE%20%E0%A4%B8%E0%A4%B6%E0%A4%95%E0%A5%8D%E0%A4%A4%E0%A4%BF%E0%A4%95%E0%A4%B0%E0%A4%A3%20%E0%A4%95%E0%A5%8D%E0%A4%AF%E0%A4%BE%20%E0%A4%B9%E0%A5%88%20%3F&text=%E0%A4%AE%E0%A4%B9%E0%A4%BF%E0%A4%B2%E0%A4%BE%20%E0%A4%B8%E0%A4%B6%E0%A4%95%E0%A5%8D%E0%A4%A4%E0%A4%BF%E0%A4%95%E0%A4%B0%E0%A4%A3%20%E0%A4%B9%E0%A5%88%E0%A5%A4](https://www.hindikiduniya.com/essay/women-empowermentessayinhindi/#:~:text=%E0%A4%AE%E0%A4%B9%E0%A4%BF%E0%A4%B2%E0%A4%BE%20%E0%A4%B8%E0%A4%B6%E0%A4%95%E0%A5%8D%E0%A4%A4%E0%A4%BF%E0%A4%95%E0%A4%B0%E0%A4%A3%20%E0%A4%95%E0%A5%8D%E0%A4%AF%E0%A4%BE%20%E0%A4%B9%E0%A5%88%20%3F&text=%E0%A4%AE%E0%A4%B9%E0%A4%BF%E0%A4%B2%E0%A4%BE%20%E0%A4%B8%E0%A4%B6%E0%A4%95%E0%A5%8D%E0%A4%A4%E0%A4%BF%E0%A4%95%E0%A4%B0%E0%A4%A3%20%E0%A4%95%E0%A5%8D%E0%A4%AF%E0%A4%BE%20%E0%A4%B9%E0%A5%88%20%3F&text=%E0%A4%AE%E0%A4%B9%E0%A4%BF%E0%A4%B2%E0%A4%BE%20%E0%A4%B8%E0%A4%B6%E0%A4%95%E0%A5%8D%E0%A4%A4%E0%A4%BF%E0%A4%95%E0%A4%B0%E0%A4%A3%20%E0%A4%95%E0%A5%8D%E0%A4%AF%E0%A4%BE%20%E0%A4%B9%E0%A5%88%20%3F&text=%E0%A4%AE%E0%A4%B9%E0%A4%BF%E0%A4%B2%E0%A4%BE%20%E0%A4%B8%E0%A4%B6%E0%A4%95%E0%A5%8D%E0%A4%A4%E0%A4%BF%E0%A4%95%E0%A4%B0%E0%A4%A3%20%E0%A4%95%E0%A5%8D%E0%A4%AF%E0%A4%BE%20%E0%A4%B9%E0%A5%88%20%3F&text=%E0%A4%AE%E0%A4%B9%E0%A4%BF%E0%A4%B2%E0%A4%BE%20%E0%A4%B8%E0%A4%B6%E0%A4%95%E0%A5%8D%E0%A4%A4%E0%A4%BF%E0%A4%95%E0%A4%B0%E0%A4%A3%20%E0%A4%B9%E0%A5%88%E0%A5%A4)

### 4. i;kZoj.k laj{k.k%

a. [https://hi.wikipedia.org/wiki/%E0%A4%AA%E0%A4%B0%E0%A5%8D%E0%A4%AF%E0%A4%BE%E0%A4%B5%E0%A4%B0%E0%A4%A3\\_%E0%A4%B8%E0%A4%88%E0%A4%B0%E0%A4%95%E0%A5%8D%E0%A4%B7%E0%A4%A3#:~:text=%E0%A4%AA%E0%A4%B0%E0%A5%8D%E0%A4%AF%E0%A4%BE%E0%A4%B5%E0%A4%B0%E0%A4%A3%20%E0%A4%B8%E0%A4%82%E0%A4%B0%E0%A4%95%E0%A5%8D%E0%A4%B7%E0%A4%A3%20%E0%A4%95%E0%A4%BE%20%E0%A4%B8%E0%A4%AE%E0%A4%B8%E0%A5%8D%E0%A4%A4%20%E0%A4%AA%E0%A5%8D%E0%A4%B0%E0%A4%BE%E0%A4%A3%E0%A4%BF%E0%A4%AF%E0%A5%8B%E0%A4%82,%E0%A4%AA%E0%A5%83%E0%A4%A5%E0%A5%8D%E0%A4%B5%E0%A5%80%20%E0%A4%B8%E0%A4%AE%E0%A5%8D%E0%A4%AE%E0%A5%87%E0%A4%B2%E0%A4%A8%20%E0%A4%86%E0%A4%AF%E0%A5%8B%E0%A4%9C%E0%A4%BF%E0%A4%A4%20%E0%A4%95%E0%A4%BF%E0%A4%AF%E0%A4%BE%20%E0%A4%97%E0%A4%AF%E0%A4%BE%E0%A5%A4](https://hi.wikipedia.org/wiki/%E0%A4%AA%E0%A4%B0%E0%A5%8D%E0%A4%AF%E0%A4%BE%E0%A4%B5%E0%A4%B0%E0%A4%A3_%E0%A4%B8%E0%A4%88%E0%A4%B0%E0%A4%95%E0%A5%8D%E0%A4%B7%E0%A4%A3#:~:text=%E0%A4%AA%E0%A4%B0%E0%A5%8D%E0%A4%AF%E0%A4%BE%E0%A4%B5%E0%A4%B0%E0%A4%A3%20%E0%A4%B8%E0%A4%82%E0%A4%B0%E0%A4%95%E0%A5%8D%E0%A4%B7%E0%A4%A3%20%E0%A4%95%E0%A4%BE%20%E0%A4%B8%E0%A4%AE%E0%A4%B8%E0%A5%8D%E0%A4%A4%20%E0%A4%AA%E0%A5%8D%E0%A4%B0%E0%A4%BE%E0%A4%A3%E0%A4%BF%E0%A4%AF%E0%A5%8B%E0%A4%82,%E0%A4%AA%E0%A5%83%E0%A4%A5%E0%A5%8D%E0%A4%B5%E0%A5%80%20%E0%A4%B8%E0%A4%AE%E0%A5%8D%E0%A4%AE%E0%A5%87%E0%A4%B2%E0%A4%A8%20%E0%A4%86%E0%A4%AF%E0%A5%8B%E0%A4%9C%E0%A4%BF%E0%A4%A4%20%E0%A4%95%E0%A4%BF%E0%A4%AF%E0%A4%BE%20%E0%A4%97%E0%A4%AF%E0%A4%BE%E0%A5%A4)

b. [http://gadyakosh.org/gk/%E0%A4%86%E0%A4%88%E0%A4%AF%E0%A5%87!\\_%E0%A4%AA%E0%A4%B0%E0%A5%8D%E0%A4%AF%E0%A4%BE%E0%A4%B5%E0%A4%B0%E0%A4%A3\\_%E0%A4%AC%E0%A4%9A%E0%A4%BE%E0%A4%8F%E0%A4%81!/\\_%E0%A4%85%E0%A4%A8%E0%A5%8D%E0%A4%A4%E0%A4%B0%E0%A4%BE\\_%E0%](http://gadyakosh.org/gk/%E0%A4%86%E0%A4%88%E0%A4%AF%E0%A5%87!_%E0%A4%AA%E0%A4%B0%E0%A5%8D%E0%A4%AF%E0%A4%BE%E0%A4%B5%E0%A4%B0%E0%A4%A3_%E0%A4%AC%E0%A4%9A%E0%A4%BE%E0%A4%8F%E0%A4%81!/_%E0%A4%85%E0%A4%A8%E0%A5%8D%E0%A4%A4%E0%A4%B0%E0%A4%BE_%E0%)





## **PART II ENGLISH**

### **Learning Objectives**

- To enable learners to acquire self awareness and positive thinking required in various life situations.
- To help them acquire the attribute of empathy
- To assist them in acquiring creative and critical thinking abilities
- To enable them to learn the basic grammar
- To assist them in developing LSRW skills

### **Unit I SELF-AWARENESS (WHO) & POSITIVE THINKING(UNICEF)**

#### **Life Story**

- 1.1 Chapter 1 from Malala Yousafzai, I am Malala
- 1.2 An Autobiography or The Story of My Experiments with Truth (Chapters 1, 2 & 3) M.K.Gandhi

#### **Poem**

- 1.3 Where the Mind is Without Fear – Gitanjali 35 – Rabindranath Tagore
- 1.4 Love Cycle – Chinua Achebe

### **Unit II EMPATHY**

#### **Poem**

- 2.1 Nine Gold Medals – David Roth
- 2.2 Alice Fell or poverty – William Wordsworth

#### **Short Story**

- 2.3 The School for Sympathy – E.V. Lucas
- 2.4 Barn Burning – William Faulkner

### **Unit III CRITICAL & CREATIVE THINKING**

#### **Poem**

- 3.1 The Things That Haven't Been Done Before – Edgar Guest
- 3.2 Stopping by the Woods on a Snowy Evening – Robert Frost

#### **Readers Theatre**

- 3.3 The Magic Brocade – A Tale of China
- 3.4 Stories on Stage – Aaron Shepard (Three Sideway Stories from Wayside School" by Louis Sachar)

### **Unit IV Part of Speech**

- 4.1 Articles
- 4.2 Noun
- 4.3 Pronoun
- 4.4 Verb
- 4.5 Adverb
- 4.6 Adjective
- 4.7 Preposition



## Unit V Paragraph and Essay Writing

- 5.1 Descriptive
- 5.2 Expository
- 5.3 Persuasive
- 5.4 Narrative

## Reading Comprehension

### Text books (Latest Editions)

1. Malala Yousafzai. I am Malala, Little, Brown and Company, 2013.
2. M.K. Gandhi. An Autobiography or The Story of My Experiments with Truth (Chapter – I), Rupa Publications, 2011.
3. Rabindranath Tagore. "Gitanjali 35" from Gitanjali (Song Offerings): A Collection of Prose Translations Made by the Author from the Original Bengali. MacMillan, 1913.
4. N.Krishnasamy. Modern English: A Book of Grammar, Usage and Composition Macmillan, 1975.
5. Aaron Shepard. Stories on Stage, Shepard Publications, 2017.
6. J.C. Nesfield. English Grammar Composition and Usage, Macmillan, 2019.

### Web Resources

1. Malala Yousafzai. I am Malala (Chapter 1) <https://archive.org/details/i-am-malala>
2. M.K Gandhi. An Autobiography or The Story of My Experiments with Truth(Chapter-1)- Rupa Publication, 2011 <https://www.indiastudychannel.com/resources/146521-Book-Review-An-Autobiography-or-The-story-of-my-experiments-with-Truth.aspx>
3. Rabindranath Tagore. "Gitanjali 35" from Gitanjali (Song Offerings)<https://www.poetryfoundation.org/poems/45668/gitanjali-35>
4. Aaron Shepard. Stories on Stage, Shepard Publications, 2017 <https://amzn.eu/d/9rVzINv>
5. J C Nesfield. Manual of English Grammar and Composition. <https://archive.org/details/in.ernet.dli.2015.44179>



# FINANCIAL ACCOUNTING I

## Learning Objectives

- To understand the basic accounting concepts and standards.
- To know the basis for calculating business profits.
- To familiarize with the accounting treatment of depreciation.
- To learn the methods of calculating profit for single entry system.
- To gain knowledge on the accounting treatment of insurance claims.

## Unit I

### Fundamentals of Financial Accounting

Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation

## Unit II

### Final Accounts

Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.

## Unit III

### Depreciation and Bills of Exchange

Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method.

Units of Production Method – Cost Model vs Revaluation

Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate

## Unit IV

### Accounting from Incomplete Records – Single Entry System

Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.

## Unit V

### Royalty and Insurance Claims

Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment.

**Insurance Claims** –Calculation of Claim Amount-Average clause (Loss of Stock only)

## Textbooks

1. S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2. S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3. Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.



4. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5. R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.

### Reference Books

1. Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2. Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3. Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4. Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.

### Web Resources

1. <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1>
2. <https://www.slideshare.net/ramusakha/basics-of-financial-accounting>
3. <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>

## PRINCIPLES OF MANAGEMENT

### Learning Objectives

- To understand the basic management concepts and functions
- To know the various techniques of planning and decision making
- To familiarize with the concepts of organisation structure
- To gain knowledge about the various components of staffing
- To enable the students in understanding the control techniques of management

### Unit I

#### Introduction to Management

Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.

### Unit II

#### Planning

Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.

### Unit III

#### Organizing

Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure:



Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.

## **Unit IV**

### **Staffing**

Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].

## **Unit V**

### **Directing**

Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision.

### **Co-ordination and Control**

Co-ordination – Meaning - Techniques of Co-ordination.

Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].

### **Textbooks**

1. Gupta. C.B, -Principles of Management-L.M. Prasad, S. Chand & Sons Co. Ltd, New Delhi.
2. Dinkar Pagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3. P.C.Tripathi & P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4. L.M. Prasad, Principles of Management, S.Chand & Sons Co. Ltd, New Delhi.
5. R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.

### **Reference Books**

1. K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai
2. Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3. Griffffin, Management principles and applications, Cengage learning, India.
4. H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5. Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.

### **Web Resources**

1. <http://www.universityofcalicut.info/sy1/management>
2. <https://www.managementstudyguide.com/manpower-planning.htm>
3. <https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392>



# **BUSINESS COMMUNICATION**

## **Learning Objectives**

- To enable the students to know about the principles, objectives and importance of communication in commerce and trade.
- To develop the students to understand about trade enquiries
- To make the students aware about various types of business correspondence.
- To develop the students to write business reports.
- To enable the learners to update with various types of interviews

## **Unit I Introduction to Business Communication**

Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout

## **Unit II Trade Enquiries**

Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars

## **Unit III Banking & Insurance Correspondence**

Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence

## **Unit IV Secretarial Correspondence**

Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing

## **Unit V Interview Preparation**

Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews –Creating & maintaining Digital Profile

## **Textbooks**

1. Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.
2. Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
3. K.P. Singha, Business Communication, Taxmann, New Delhi.
4. R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
5. M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.



**Reference Books**

1. V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2. Rithika Motwani, Business communication, Taxmann, New Delhi.
3. Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.
4. Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- NewDelhi.
5. Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.

**Web Resources**

1. <https://accountingseekho.com/>
2. <https://www.testpreptraining.com/business-communications-practice-exam-questions>
3. <https://bachelors.online.nmims.edu/degree-programs>

## **DIGITAL BANKING**

**Learning Objectives:**

- To acquaint students with knowledge of Digital Banking Products.
- To enable the students to understand the knowledge of Digital Payment System
- To impart the students to understand the new concepts of Mobile and Internet Banking
- To enables the students to have depth knowledge in point of sale terminals
- To understand the ATM and cash deposit system

**Unit I: Digital Banking Products**

Digital Banking –Meaning – Features - Digital Banking Products -Features - Benefits – Bank Cards –Features and Incentives of Bank cards - Types of Bank Cards –New Technologies - Europay, Master and Visa Card (EMV) - Tap and Go, Near Field Communication (NFC) etc. - Approval Processes for Bank Cards – Customer Education for Digital Banking Products –Digital Lending–Digital Lending Process- Non – Performing – Asset (NPA).

**Unit II: Payment System**

Overview of Domestic and Global Payment systems -RuPay and RuPay Secure – Immediate Payment Service (IMPS) – National Unified USSD Platform (NUUP)- National Automated Clearing House (NACH)-Aadhaar Enabled Payment System (AEPS) – Cheque Truncation System (CTS) – Real Time Gross Settlement Systems (RTGS)–National Electronic Fund Transfer (NEFT) –Innovative Banking & Payment Systems.

**Unit III: Mobile and Internet Banking**

Mobile & Internet Banking - Overview – Product Features and Diversity - Corporate and Individual Internet Banking Integration with e-Commerce Merchant sites, IMPS - Profitability - Risk Management and Frauds - Cyber Crime - Cyber Security – Block chain Technology – Types - Crypto currency and Bitcoins



#### **Unit IV:Point of Sale Terminals**

Point of Sale (POS) Terminals - Overview - Features - Approval processes for POS Terminals - Key Components of POS - Hardware - Software - User Interface Design – Cloud based Point of Sale – Cloud Computing-Benefits of POS in Retail Business.

#### **Unit V: Automated Teller Machine and Cash Deposit Systems**

Automated Teller Machine (ATM) – Cash Deposit Machine (CDM) & Cash Recyclers - Overview -Features - ATM Instant Money Transfer Systems - National Financial Switch (NFS) -Various Value Added Services - Proprietary, Brown Label and White Label ATMs - ATM & CDM Network Planning - Onsite / Offsite - ATM security, Surveillance and Fraud Prevention.

#### **Recent Trends in Digital Banking**

Faculty member will impart the knowledge on recent Developments in Digital Banking to the students and these components will not cover in the examination.

#### **Text Books:**

1. IIBF, 2019. Digital Banking. Taxmann Publications, New Delhi
2. Gordon E. & Natarajan S. 2017 Banking Theory, Law and Practice. 24th Revised Edition. Himalaya Publishing House, New Delhi
3. Ravindra Kumar and Manish Deshpande. 2016 E-Banking. Pacific Books International, 2016.
4. Uppal R.K. 2017 E-Banking: The Indian Experience. Bharti Publications, 2017.

#### **Supplementary Readings:**

1. Arunajatesan S 2017 Technology in Banking Margham Publications Chennai.
2. Digital Banking 2016 Indian Institute of Banking and Finance, Pvt Limited New Delhi.
3. Indian Institute of Banking and Finance, 2016 ,General Bank Management, McMillan, Mumbai
4. SubbaRao S and Khanna. P.L 2014 Principles and Practice of Bank Management, Himalya Publishing House, Mumbai.

#### **Web Reference:**

1. [https://ebooks.lpude.in/commerce/bcom/term\\_4/DCOM208\\_BANKING\\_THEORY\\_AND\\_PRACTICE.pdf](https://ebooks.lpude.in/commerce/bcom/term_4/DCOM208_BANKING_THEORY_AND_PRACTICE.pdf)
2. <http://www.himpub.com/documents/Chapter1859.pdf>.





**FOUNDATION COURSE (OR)  
BRIDGE COURSE  
FUNDAMENTALS OF BUSINESS STUDIES**

A bridge course for the students of commerce faculty is conducted every year to get the students the knowledge of commerce faculty. The main objective of the course is to bridge the gap between subjects studied at School level and subjects they would be studying in commerce faculty. A Bridge course aims to cover the gap between the understanding level of the higher secondary school courses and higher educational courses. Bridge course is preparative course for college level course with an academic curriculum that is offered to enhance the knowledge of the students by means of preparing for the intellectual challenges of commerce subject and to know basic information about core subject.

Bridge courses are the tool to help students to success in their graduate level studies. It is also a pre requisite and foundational course to know the basic information about commerce subjects.

**Objective**

The bridge course aims to act as a buffer for the new entrants with an objective to provide adequate time for the transition to hard core of degree courses. This gives them a breather, to prepare themselves before the onset of courses for first year degree programme.

**Unit I Commerce-Introduction**

Definition of Commerce -Importance's of Commerce -Meaning of barter system -- business-industry-trade-hindrances of trade- branches of Commerce.

**Unit II Accounting-Introduction**

Book-Keeping-Meaning -Definition –Objectives-Accounting-Meaning –Definition-Objectives-Importance-Functions-Advantages-Limitations-Methods of Accounting- Single Entry Double Entry-Steps involved in double entry system-Advantages of double entry system-Meaning of Debit and Credit-Types of Accounts and its rules- Personal Accounts-Real Accounts-Nominal Accounts.

**Unit III Marketing and Advertising**

Meaning of Marketing-Definition-Functions of Marketing-Meaning of Consumer – Standardization and Grading -Pricing –Kinds of Pricing -AGMARK-ISI-Advertising: Meaning, Characteristics, Advertising Objectives, Advertising Functions Advantages of advertising, Kinds of Advertising, Advertising Media, Kinds of media

**Unit IV Auditing & Entrepreneurial Development**

Introduction of Auditing -Origin and Evolution –Definition -Features of Auditing - Objectives of Auditing Advantages of Audit -Limitations of Auditing -Distinction between Auditing & Investigation -Distinction between Accounting & Auditing – Basic Principles of Audit-Classification of Audit- Entrepreneurial Development- Characteristics of an entrepreneur-Functions of an entrepreneur-Types of an



entrepreneur -Problems of Women entrepreneur-Concept of Women Entrepreneurs

**Unit V: Income Tax Law and Practice**

Tax history-Types –Various Terms in Tax-Exempted Income U/S 10-Canons of Taxation-Income Tax Authority and Administration-Slab Rate –Filing of Returns-Residential Status.

**Text Books:**

1. L.M. Prasad, Principles of Management, 2022 S.Chand & Sons Co. Ltd, New Delhi.
2. S. P. Jain and K. L. Narang 2023 Financial Accounting- I, Kalyani Publishers, New Delhi.
3. Dr. N. Rajan Nair, 2023 Marketing, Sultan Chand & Sons. New Delhi
4. Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai
5. Sundar K. and Paari, 2016 Auditing Vijay Nicole, Imprints Private Ltd, Chennai.
6. T. Srinivasan 2024 Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.

