



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 2024-2025 onwards )



Semester-I				
Part	Subject Status	Subject Title	Subject Code	Credit
I	LANGUAGE	TAMIL/MALAYALAM/HINDI	F1TL11/ F1MY11/ F1HD11	3
II	ENGLISH	ENGLISH	F2EN11	3
III	CORE	FINANCIAL ACCOUNTING I	FCCO11	5
III	CORE	PRINCIPLES OF MANAGEMENT	FCCO12	5
III	ELECTIVE	BUSINESS COMMUNICATION	FECO1A	3
IV	SEC 1	DIGITAL BANKING	FSCO11	2
	FC	FUNDAMENTALS OF BUSINESS STUDIES	FFCO11	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

### தமிழ் இலக்கிய வரலாறு 1

அலகு 1: தமிழ் இலக்கிய, இலக்கண வரலாறு அறிமுகம்.

#### 1. இலக்கணம்:

அ. தொல்காப்பியம், இறையனார், களவியல் உரை, நம்பியகப் பொருள், புறப்பொருள் வெண்பா மாலை, நன்னூல் தண்டியலங்காரம், யாப்பருக்கலக்காரிகை- நூல்கள்

#### ஆ. மொழிப் பயிற்சி - ஒற்றுப்பிழை தவிர்த்தல்

- வல்லினம் மிகும் இடங்கள்
- வல்லினம் மிகா இடங்கள்
- ஈரொற்று வரும் இடங்கள்
- ஒரு, ஓர் வரும் இடங்கள்
- அது, அஃது வரும் இடங்கள்
- தான், தாம் வரும் இடங்கள்

பயிற்சி: வல்லினம் மிகும் இடங்கள், மிகா இடங்கள் தவறாக வரும்வகையில் ஒரு பத்தி கொடுத்து ஒற்றுப் பிழை திருத்தி எழுதச் செய்தல்.

2. சங்க இலக்கியம்-எட்டுத்தொகை, பாத்துப்பாட்டு
3. அற இலக்கியம்-பதினெண்கீழ்கணக்கு நூல்கள்
4. காப்பிய இலக்கியம் - ஐம்பெருங் காப்பியங்கள், ஐஞ்சிறு காப்பியங்கள், சமயக் காப்பியங்கள்
5. பக்தி இலக்கியமும் (பன்னிரு திருமுறைகள், நாலாயிர திவ்வியப் பிரபந்தம் - பகுத்தறிவு இலக்கியமும் (சித்தர் இலக்கியங்கள், புலவர் குழந்தையின் இராவண காவியம்)

#### அலகு 2: சங்க இலக்கியம்

##### எட்டுத்தொகை

1. நற்றிணை-முதல் பாடல் - நின்ற சொல்லர்
2. குறுந்தொகை 3 ஆம் பாடல் - நிலத்தினும் பெரிதே
3. ஐங்குறுநூறு-நெல் பல பொலிக! பொன் பெரிது சிறக்க! (முதல் பாடல்)-வேட்கைப் பத்து
4. கலித்தொகை -51 - சுடர்தொடிக் கேளாய் - குறிஞ்சிக் கலி
5. புறநானூறு-189 தெண்கடல் வளாகம் பொதுமையின்றி, நாடா கொன்றோ - 187

##### பத்துப்பாட்டு:

1. முல்லைப்பாட்டு (முழுவதும்)

#### அலகு 3: அற இலக்கியம்

1. திருக்குறள் - அறன் வலியுறுத்தல் அதிகாரம்
2. நாலடியார் -பாடல் 131 (கஞ்சியாழகும்)
3. நான்மணிக்கடிகை - நிலத்துக்கு அணியென்ப
4. பழமொழி நானூறு-தம் நடை நோக்கார்
5. இனியவை நாற்பது-37 இளமையை மூப்பு என்று

#### அலகு 4: காப்பிய இலக்கியம்

1. சிலப்பதிகாரம் - வழக்குரைகாதை



2. மணிமேகலை - பாத்திரம் பெற்ற காதை
3. பெரியபுராணம்- பூசலார் நாயனார்புராணம்
4. கம்பராமாயணம்-குகப் படலம்
5. சீறாப்புராணம் - மாணுக்குப் பிணை நின்ற படலம்
6. இயேசு காவியம்-ஊதாரிப்பிள்ளை

**அலகு 5: பக்தி இலக்கியமும், பகுத்தறிவு இலக்கியமும்**

**பக்தி இலக்கியம்:**

1. திருநாவுக்கரசர் தேவாரம்-நாமார்க்கும் குடியல்லோம் எனத் தொடங்கும் பாடல் மட்டும்
2. மாணிக்கவாசகர் திருவாசகம் - நமச்சிவாய வா ஆழ்க நாதன்தான் வாழ்க முதல் சிரம்குவிவார் ஓங்குவிக்கும் சீரோன் கழல் வெல்க வரை
3. பொய்கையாழ்வார்-வையந் தகனியா வர்கடலே
4. பூதத்தாழ்வார் - அன்பே தகனியா
5. பேயாழ்வார் - திருக்கண்டேன் பொன்மேனி கண்டேன்
6. ஆண்டாள் - திருப்பாவை மார்களித் திங்கள் (முதல் பாடல் )

**பகுத்தறிவு இலக்கியம்;**

1. திருமூலர் - திருமந்திரம் (270,271,274,275 285)
2. பட்டினத்தார் - திருவிடை மருதூர் (காடே திரிந்து - எனத் தொடங்கும் பாடல் பா. எண்; 279,280)
3. கடுவெளி சித்தர் - பாபஞ்செய் எதிரி மனமே (பாடல் முழுவதும்)
4. இராவண காவியம் - தாய்மொழிப் படலம் 18 ஏடுகை இல்ல ரில்லை முதல் - 22 செந்தமிழ் வளர்த்தார் வரை

**Reference Books:**

- மு. வரதராசன், தமிழ் இலக்கிய வரலாறு, சாகித்ய அக்காதமி, புதுடெல்லி
- மது. ச. விமலானந்தன், தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை.
- தமிழண்ணல், புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை;.
- தமிழ் இளகிய வரலாறு - முனைவர் சிற்பி பாலசுப்ரமணியன், முனைவர்.சொ. சேதுபதி
- புதி யதமிழ் இலக்கிய வரலாறு - முனைவர் சிற்பி பாலசுப்ரமணியன், நீல. பத்மநாபன்

**Web Sources:**

- [இணைய தமிழ் நூலகம் - சென்னை நூலகம் - Online Tamil Library - ChennaiLibrary.com](http://இணைய_தமிழ்_நூலகம்_-_சென்னை_நூலகம்_-_Online_Tamil_Library_-_ChennaiLibrary.com)
- [முகப்பு - சிறுகதைகள் \(sirukathaigal.com\)](http://முகப்பு_-_சிறுகதைகள்_(sirukathaigal.com))
- [www.tamilvirtualuniversity.org](http://www.tamilvirtualuniversity.org)
- [Buy tamil books online 10% to 50% discount, Tamil Novels, Tamil Audio Books online - Buy tamil books online - Established 2010 \(noolulagam.com\)](http://Buy_tamil_books_online_10%_to_50%_discount,_Tamil_Novels,_Tamil_Audio_Books_online_-_Buy_tamil_books_online_-_Established_2010_(noolulagam.com))
- [www.katuraitamilblogspot.com](http://www.katuraitamilblogspot.com)



# MALAYALAM

## PAPER I- PROSE, COMPOSITION AND TRANSLATION

### Unit 1

This unit focus on the importance of Malayalam fiction, -the origin and development of Malayalam Short story –renaissance in short story—Thakazhi-Basheer-Karoor- - Navothana katha:

For detailed study:

1. Marappavakal- Karoor Neelakantappilla.
2. Uthuppante kinar.-Karoor Neelakantappilla.
3. Ezhunnallathuduty-Karoor Neelakantappilla.

### Unit II

Kathayum adhunikathayum- To familiarize – Romanticism -Modernism, Plot and narration in modern short stories

For detailed study:

1. Neippayasam –Madhavikutty
2. Kadaltheerathu-.O.V.Vijayan
3. Radha radhamathram-M.Mukundan

### Unit III

Samakala katha– Post modernism- Globalization-Women –Dalit- Cyber – Environmental issues in short stories-

The theme, structure and narrative style of the authors -comparison-

For detailed study:

1. Viyarppadayalanganl-Sara Joseph
2. Jwala - Priya .A.S
3. Vartha sareeram –Santhosh Echikkanam
4. Otta vaikkol viplavam –V.J.James

### Unit IV

This unit briefs the history of Malayalm Novel- major works, romantic period- of M T Vasudevan Nair , narrative style of Nalukettu- craft and characterization in Nalukettu

### Unit V

This unit focus on Translation, Word level and syntactic level and also discuss the writing style of Essay- introduce proverbs and paraphrasing in Malayalam

### Recommended Texts

1. Marappavakalum mattu kathakalum – Karoor Neelakantapilla. (only 3 stories (a.)Marappavakal (b)Uthuppante kinar (c) Ezhunnallathuduty))
2. Nalukettu- .Novel -M.T.Vasudevan Nair

### Reading list (print and online)

1. Adhunika Malayala Sahithya Charithram Prasthanangalilude – 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 Desakaalanganl- E. Ramkrishnan
7. Maranunna Malayala Noval- K.P. Appan
8. Andhanaya Daivam- P.K.Rajasekharan
9. Shyalee shilppam- Dr.K.M. Prabhakra Warier
10. Bhasha gadhyam- C.V. Vasudeva Bhattathiri
11. Karur Kadha patanam- M.M.Basheer



# **HINDI - Hindi ka Samanya Gyan, Vyakaran aur Nibandh**

## **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 (1 to 5)
- 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** (MOOCs, SWAYAM, NPTEL, YouTube, Websites, etc.)

1. [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%5%81%E0%A4%B5%E0%A4%B0#:~:text=%E0%A4%A4%E0%A4%BF%E0%A4%B%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\(%E0%A4%85%E0%A4%82%E0%A4%97%E0%5%8D%E0%A4%B0%E0%A5%87%E0%A4%9C%E0%A4%BC%E0%A5%80%3A%20Thiruvallur\)%20%E0%A4%A6%E0%A4%95%E0%A5%8D%E0%A4%B7%E0%A4%BF%E0%A4%A3,%E0%A4%AE%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%5%81%E0%A4%B5%E0%A4%B0#:~:text=%E0%A4%A4%E0%A4%BF%E0%A4%B%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%5%8D%E0%A4%B0%E0%A5%87%E0%A4%9C%E0%A4%BC%E0%A5%80%3A%20Thiruvallur)%20%E0%A4%A6%E0%A4%95%E0%A5%8D%E0%A4%B7%E0%A4%BF%E0%A4%A3,%E0%A4%AE%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-empowerment-essayinhindi/#:~: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%8B%20%E0%A4%AC%E0%A5%87%E0%A4%B9%E0%A4%A6%20%E0%A4%86%E0%A4%B8%E0%A4%BE%E0%A4%A8,%E0%A4%B8%E0%A4%95%E0%A5%8D%E0%A4%B7%E0%A4%AE%20%E0%A4%AC%E0%A4%A8%E0%A4%BE%E0%A4%A8%E0%A4%BE%20%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%A4%95%E0%A4%B0%E0%A4%B5%E0%A4%A1%E0%A4%BC%E0%A5%87](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%A4%95%E0%A4%B0%E0%A4%B5%E0%A4%A1%E0%A4%BC%E0%A5%87)



## **PAPER II –GENERAL ENGLISH - I**

### **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

### Text books (Latest Editions)

1. MalalaYousafzai. 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, ShepardPublications, 2017.
6. J.C. Nesfield. English Grammar Composition and Usage, Macmillan, 2019.

### Web Resources

1. MalalaYousafzai. 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. JC 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 – 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.

NOTE: Latest Edition of Textbooks May be Used

**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 organization 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. B, -Principles of Management-L.M. Prasad, S. Chand& Sons Co. Ltd, New Delhi.
2. DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.3
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.

NOTE: Latest Edition of Textbooks May be Used

### Web Resources

1. <http://www.universityofcalicut.info/syl/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- New Delhi.
5. Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.

NOTE: Latest Edition of Textbooks May be Used

##### **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.

**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. Subba Rao 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\\_THE\\_ORY\\_AND\\_PRACTICE.pdf](https://ebooks.lpude.in/commerce/bcom/term_4/DCOM208_BANKING_THE_ORY_AND_PRACTICE.pdf)
2. <http://www.himpub.com/documents/Chapter1859.pdf>.

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

**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 programmed.

**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 & 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.

