Amrita University's Amrita Values Programme (AVP) is a new initiative to give exposure to students about richness and beauty of Indian way of life. India is a country where history, culture, art, aesthetics, cuisine and nature exhibit more diversity than nearly anywhere else in the world.

Amrita Values Programmes emphasize on making students familiar with the rich tapestry of Indian life, culture, arts, science and heritage which has historically drawn people from all over the world.

Students shall have to register for any two of the following courses, one each in the third and the fourth semesters, which may be offered by the respective school during the concerned semester.

Courses offered under the framework of Amrita Values Programmes I and II

**Message from Amma's Life for the Modern World**
Amma's messages can be put to action in our life through pragmatism and attuning of our thought process in a positive and creative manner. Every single word Amma speaks and the guidance received in on matters which we consider as trivial are rich in content and touches the very inner being of our personality. Life gets enriched by Amma's guidance and She teaches us the art of exemplary life skills where we become witness to all the happenings around us still keeping the balance of the mind.

**Lessons from the Ramayana**
Introduction to Ramayana, the first Epic in the world – Influence of Ramayana on Indian values and culture – Storyline of Ramayana – Study of leading characters in Ramayana – Influence of Ramayana outside India – Relevance of Ramayana for modern times.

**Lessons from the Mahabharata**
Introduction to Mahabharata, the largest Epic in the world – Influence of Mahabharata on Indian values and culture – Storyline of Mahabharata – Study of leading characters in Mahabharata – Kurukshetra War and its significance - Relevance of Mahabharata for modern times.

**Lessons from the Upanishads**
Introduction to the Upanishads: Sruti versus Smriti - Overview of the four Vedas and the ten Principal Upanishads - The central problems of the Upanishads – The Upanishads and Indian Culture – Relevance of Upanishads for modern times – A few Upanishad Personalities: Nachiketas, Satyakamajabala, Aruni, Shvetaketu.

**Message of the Bhagavad Gita**

**Life and Message of Swami Vivekananda**
Brief Sketch of Swami Vivekananda’s Life – Meeting with Guru – Disciplining of Narendra - Travel across India - Inspiring Life incidents – Address at the Parliament of Religions – Travel in United States and Europe – Return and reception India – Message from Swamiji’s life.

**Life and Teachings of Spiritual Masters India**
Sri Rama, Sri Krishna, Sri Buddha, Adi Shankaracharya, Sri Ramakrishna Paramahamsa, Swami Vivekananda, Sri Ramana Maharshi, Mata Amritanandamayi Devi.

**Insights into Indian Arts and Literature**
The aim of this course is to present the rich literature and culture of Ancient India and help students appreciate their deep influence on Indian Life - Vedic culture, primary source of Indian Culture – Brief introduction and appreciation of a few of the art forms of India - Arts, Music, Dance, Theatre.

**Yoga and Meditation**
The objective of the course is to provide practical training in YOGA ASANAS with a sound theoretical base and theory classes on selected verses of Patanjali’s Yoga Sutra and Ashtanga Yoga. The coverage also includes the effect of yoga on integrated personality development.

**Kerala Mural Art and Painting**
Mural painting is an offshoot of the devotional tradition of Kerala. A mural is any piece of artwork painted or applied directly on a wall, ceiling or other large permanent surface. In the contemporary scenario Mural painting is not restricted to the permanent structures and are being done even on canvas. Kerala mural paintings are the frescos depicting mythology and legends, which are drawn on the walls of temples and churches in South India, principally in Kerala. Ancient temples, churches and places in Kerala, South India, display an abounding tradition of mural paintings mostly dating back between the 9th to 12th centuries when this
form of art enjoyed Royal patronage. Learning Mural painting through the theory and practice workshop is the objective of this course.

**Course on Organic Farming and Sustainability**
Organic farming is emerging as an important segment of human sustainability and healthy life. Haritamritam is an attempt to empower the youth with basic skills in tradition of organic farming and to revive the culture of growing vegetables that one consumes, without using chemicals and pesticides. Growth of Agriculture through such positive initiatives will go a long way in nation development. In Amma’s words “it is a big step in restoring the lost harmony of nature”.

**Benefits of Indian Medicinal Systems**
Indian medicinal systems are one of the most ancient in the world. Even today society continues to derive enormous benefits from the wealth of knowledge in Ayurveda of which is recognised as a viable and sustainable medicinal tradition. This course will expose students to the fundamental principles and philosophy of Ayurveda and other Indian medicinal traditions.

**Traditional Fine Arts of India**
India is home to one of the most diverse Art forms world over. The underlying philosophy of Indian life is “Unity in Diversity” and it has led to the most diverse expressions of culture in India. Most art forms of India are an expression of devotion by the devotee towards the Lord and its influence in Indian life is very pervasive. This course will introduce students to the deeper philosophical basis of Indian Art forms and attempt to provide a practical demonstration of the continuing relevance of the Art.

**Science of Worship in India**
Indian mode of worship is unique among the world civilisations. Nowhere in the world has the philosophical idea of reverence and worshipfulness for everything in this universe found universal acceptance as it in India. Indian religious life even today is a practical demonstration of the potential for realisation of this profound truth. To see the all-pervading consciousness in everything, including animate and inanimate, and constituting society to realise this truth can be seen as the epitome of civilizational excellence. This course will discuss the principles and rationale behind different modes of worship prevalent in India.

**15BUS341 ADVERTISING AND BRAND MANAGEMENT 3 0 0 3**

**Unit 1 General Understanding about Advertising**
Advertising - Nature, scope & classification - Role of advertising in Indian economic and social development. Ethics and truth in Indian advertising.
Unit 1 Introduction to ERP and Building Business Cases for ERP Systems

Unit 2 ERP Implementation

Unit 3 ERP and Related Technologies

Unit 4 ERP – A Manufacturing Perspective

Unit 5 Learning and Emerging Issues

Skill Development Activities::
Familiarizing them through different ERP packages.
Dividing the whole class into different groups and assuming each group as different functional departments in an organization, various live examples may be floated.

Unit 5
Integrated Marketing Communication (IMC), Public Relations (PR), Patient Education, Community and Social Outreach - Ethical and Legal aspects of Hospital Management - Visits to Hospitals offering different types of Healthcare delivery systems - Case Studies and Presentations.

Skill Development Activities:
• Study of front office, housekeeping, pharmacy etc of any hospitals
• Submit a report on performance of the above activity.

TEXTBOOKS:

REFERENCES:
2. Nursing Administration, B. T. Basavanthappa, Jaypee Brothers, 2e, 2009

15BUS345  HUMAN RESOURCES MANAGEMENT CONCEPTS  3 0 0 3

Objective: To enable the students to gain a basic level of knowledge about the concept of human resources management

Unit 1

Unit 2
Human resource, importance, need for human resource planning, process of man power planning, purposes and uses of job analysis, contents of job analysis, steps in job analysis, job evaluation, objectives and principles, procedure of job evaluation, advantages and disadvantages of job evaluation.

UNIT 3
Recruitment, meaning and definition, purposes and importance, recruitment process, searching and screening, evaluation, selection, selection process, barriers to effective selection, Orientation and training Programmes, requisites of an effective Programme, problems of orientation, training and development.

Unit 4
Motivation – Meaning and concept – Theories of motivation.

Unit 5
Performance appraisal, objectives, appraisal process.

Skill Development Activities:
• Prepare a Chart showing the functions of HRM and a brief explanation on the need for each function.
• Prepare an advertisement for recruitment / selection of candidates for any organization of your choice.
• Give observation report of industrial safety practices followed by any organization of your choice
• Develop a format for performance appraisal of an employee.
• Choose any MNC and present your observations on training programme.

TEXTBOOKS:

REFERENCE BOOKS:
1. K. Aswathappa – Human Resource Management, TMH
3. Indian Institute of Banking and Finance – Human Resources Management, Macmillan

15COM101  ACCOUNTANCY  3 1 0 4

Objective: To provide the students the knowledge and understanding of basic accounting principles and practices of various types of businesses other than partnerships and joint stock companies.

Unit 1
Trial Balance, Rectification of Errors, Final Accounts with adjustments.

Unit 2
Bank Reconciliation Statement, Accounts from incomplete records, statement of affairs method and conversion methods.
SYLLABI  
B Com – Taxation and Finance  
2015 admissions onwards

Unit 3
Depreciation, meaning and causes, need for providing for depreciation, methods of depreciation, Tax aspect of depreciation.

Unit 4
Consignment accounts, entries in the books of consignor and consignee, treatment of stock, normal and abnormal losses, Joint venture.

Unit 5
Capital and Revenue, accounts of non – trading concerns, Receipts and Payments Account and Income and Expenditure Account, Treatment of special items, knowledge of Indian Accounting Standards 1 to 10.

Bridge Course
A Bridge Course will be offered for the students from non-commerce streams to familiarize the principles and fundamentals of accounting which includes the following topics. The same will be started two weeks before the commencement of the regular classes.


TEXTBOOKS:
3. Tally Accounting Software User’s Manual

REFERENCE TEXTS:
1. R. L. Gupta and M. Radhaswamy: Advanced Accountancy Vol. - 1, Sultan Chand and Sons

15COM111  ADVANCED ACCOUNTANCY  3 1 0 4

Objective: To provide the students the knowledge and understanding of basic accounting principles and practices of various types of businesses other than partnerships and joint stock companies.

Unit 1
Partnership Accounts: General principles, past adjustments and guarantee, Admission of a partner, valuation and treatment of Goodwill, revaluation account, distribution of past profits or losses.

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B Com – Taxation and Finance  
2015 admissions onwards

Unit 2
Retirement and death of a partner, accounting treatment on retirement and death, calculation of the amount due to the retiring/deceased partner, Dissolution of firm, Realisation Account, accounting entries in the books of the firm, Insolvency of partners, Garner vs. Murray, piecemeal distribution.

Unit 3
Hire purchase and instalment purchase system: Meaning of the terms, journal entries in the books of hire purchaser and hire vendor, Default and re-possession, Hire purchase trading account, Self balancing system.

Unit 4

Unit 5
Department Accounts, Allocation of expenses, Inter-departmental transfers, Provision for unrealized profits, Investment Accounts, Ex-interest and cum-interest quotations.

TEXTBOOKS:

REFERENCE BOOKS:
2. R. L. Gupta and M. Radhaswamy: Advanced Accountancy Vol. - 1, Sultan Chand and Sons

15COM112  BANKING  3 0 0 3

Objective: To enable the students to know the working of various types of banks and Indian banking system.

Unit 1
Banking, definition, development of banking in India, types of banks, banking system, various banking systems, commercial banks, functions, credit creation by commercial banks, Nationalisation of commercial banks.

Unit 2
State Bank of India, Central banking, functions, central banking vs. commercial banking, central banking and credit control, Reserve Bank of India, RBI and agricultural finance.
SYLLABI

B Com – Taxation and Finance 2015 admissions onwards

Unit 3
Regional Rural Banks, capital structure and management, objectives of RRBs, difficulties faced by RRBs, Co-operative banking, co-operative banking in India, structure of co-operative banking in India.

Unit 4
Credit cards and debit cards, meaning and definition of credit cards, advantages and disadvantages of credit cards, Farmers’ Credit Card, debit cards, Recent trends of Indian banking, types of financing, Core Banking, E-banking, meaning, functions of e-banking system, advantages and limitations, ATM, phone banking, deposit insurance scheme, High-tech Banks.

Unit 5
Opening and Operation of various accounts, closing of accounts, pass book, Negotiable Instruments, definitions of Bill of Exchange, Cheque and Promissory Note, requisites of a valid cheque, MICR cheques, crossing of cheques, endorsement, holder and holder in due course, dishonour of cheques, wrongful dishonour.

TEXTBOOKS:
1. Maheswary and Paul – Banking Theory, Law and practice, Kalyani Publishers
2. S. Natarajan, P Parameswaran – Indian Banking, S. Chand and Company Ltd.

REFERENCE TEXTS:
1. Shekhar and Shekhar – Banking Theory and Practice, Vikas Publications
2. Radhaswamy and Vasudev – Banking Theory and Practice, Sultan Chand and Sons

15COM115 INCOME TAX LAW AND PRACTICES - 4 0 0 4

BASIC CONCEPTS

Objective: To enable the students to understand the global scenario of tax law and familiarize them with the basic concepts of Income Tax Law in India.

Unit 1
Introduction to tax laws - Tax Planning - Concept of tax, Direct and Indirect taxes, Main features of Tax system with special reference to the U.S.A, U.K and Europe - Indian Tax system – An overview of the Taxation System in India - Tax avoidance and Tax evasion.

Unit 2
Income Tax Law - Basic concepts - Assessment Year, Previous Year, Person, Assessee, Assessment, Income - What it includes, Concept of income, Diversion of income and Application of income - Heads of income, Gross Total income, Total income.

Unit 3
Capital and Revenue Receipts - Capital and Revenue Expenditures - Incomes exempted (u/s) 10.

Basis of Charge - Residential status of assessee - Individuals, HUFs, Firms and Association of Persons, Companies and Every other person. (Theory and Problems) - Incidence tax i.e. Scope of Total income (Theory and Problems).

Unit 4
Deductions to be made from computing total income.

Unit 5
Accounting standards issued by ICAI – AS1 to AS 32 (only the list and contents).

SUGGESTED READINGS:
1. Dr. H. C. Mehrotra, Dr. S. P. Goyal, Income Tax Law and Practice, Sahitya Bhawan Publications, Agra

15COM201 CORPORATE ACCOUNTING 3 1 0 4

Objective: To enable the students to develop awareness about corporate and other specialized accounting system in conformity with the provisions of The Companies Act.1956

Unit 1
Company Accounts: Share, Types of shares, Share capital, Classification of shares and share capital, Issue of shares, Issue at par, premium and discount, Over-subscription and under-subscription, Forfeiture and re-issue of shares, Redemption of preference shares, Redemption out of capital and out of profits, Capital Redemption Reserve, Bonus Issue, issue of debentures.

Unit 2
Final Accounts of joint stock companies, Preparation of Balance Sheet in prescribed form, Accounting Standards with focus on AS 1 - 15.

Unit 3
Acquisition of business, profit prior to incorporation.
Unit 4
Amalgamation as per AS14, absorption and external reconstruction, meaning of the terms, purchase consideration, entries in the books of purchasing and vendor companies, inter-company owings.

Unit 5
Reduction of capital, internal reconstruction, Capital Reduction Account, Accounts of Banking Companies, preparation of Profit and Loss Account and Balance Sheet in prescribed form, Rebate on Bills Discounted.

TEXTBOOKS:

REFERENCE BOOKS:
1. R. L. Gupta and M. Radhaswamy – Advanced Accountancy Vol. - 2, Sultan Chand and Sons

15COM202 INSURANCE AND RISK MANAGEMENT 2 1 0 3
Objective: To understand various aspects of different types of insurance and risk management.

Unit 1
Risk Management and Introduction to insurance: Concept of risk, meaning, types of risk, methods of handling risk, risk management process. Meaning of Insurance, functions, nature of insurance, principles of insurance, principle of co-operation and principle of probability, Insurance contract, and essentials of an insurance contract.

Unit 2

Unit 3
Marine Insurance Contract: definition, procedure to effect marine insurance, elements of marine insurance, marine insurance policies, different classes of policies, policy conditions, description of various clauses.

Unit 4
Fire Insurance: Definition, causes of fire, prevention of loss, private activities and public activities, fire insurance contract, elements of fire insurance contract, various types of policies in fire insurance, policy conditions.

15COM204 SERVICE TAX AND VAT 3 0 0 3
Objective: To equip the students with the knowledge of Service tax and VAT.

Unit 1
Service Tax: Need for Service Tax, Nature of Service Tax, Approaches to Service Tax, Features of Service Tax, Classification of Services, List of Negative Services - List of Exempted Services- Charge of Tax, Valuation of Taxable Service, Pure Agent.

Unit 2
Service Tax: Point of Taxation, Reverse charge mechanism, Small Service Provider, Registration for Service Tax, Who pays Service Tax, Payment of Service Tax, Adjustment of Service Tax, Interest on delayed payment of Service Tax, Excess Payment of Service Tax, Records, Assessment and Returns, Documents to be furnished along with the return. Penalties under Service Tax, Import and Export of Services, Administration of Service Tax.

Computation of service tax on the following services:
a. Banking and other financial institutions
b. Advertising agencies
c. Consultancy services of CA, CS and ICWA

d. Cable operators

e. Travel and Tour operator service (Theory and Problems)

Unit 3

Unit 4
VAT - Input Tax credit, Eligible and Ineligible Purchases, Carry forward, refund, and exemption of VAT credit, Tax Rates, Registration under VAT, Composition Scheme, Records, VAT Invoice, Tax Payer’s Identification Number, Returns, Assessment, Audit, Relief, Exemptions and Repayments, Cenvat.

Unit 5
VAT (as applicable to respective states) - Basic concepts, features, advantages and disadvantages, Calculation of VAT liability, Claim of VAT credit, Registration of dealer.

SUGGESTED READINGS:
1. Dr. H. C. Mehrotra, Dr. S. P. Goyal, Income Tax Law and Practice, Sahitya Bhawan Publications, Agra
3. T. N. Manoharan Income Tax, VAT & Service Tax, Snow White Publication

15COM205 INCOME TAX LAW AND PRACTICES - 3 0 2 4 HEADS OF INCOME

Objective: To enable students to understand the various heads of income and compute income under various heads.

Unit 1
Income from salary (government & non-government employees): Meaning of salary, Different forms of salary, Allowances, Perquisites, Profits in lieu of salary, Provident Fund, Deductions from Gross salary u/s 16.

Unit 2

Unit 3

Unit 4
Capital Gains: Meaning of Capital Assets - Types of capital assets - Capital gains - Types of capital gains - Transfer of capital asset - Transactions not regarded as transfer - Method of computation of capital gains- Cost of acquisition - Cost of improvement - Indexed Cost of Acquisition - Indexed Cost of Improvement - Capital Gains Account Scheme - Exemptions in respect of capital gains - Treatment of capital loss (Section 74) - Tax on capital gains (Section 111 A) - Computation of capital gains – Capital Gains and Tax Planning.

Unit 5
Income from other sources: Incomes falling under the head income from other sources u/s 56(1), general incomes - u/s 56(2), Specified incomes - Dividends, Income from winnings from lotteries, cross word puzzles, races including horse races, card games, and other games of any sort, or from gambling or betting of any form or nature, amount deducted by employer, Gifts, income from letting of plant, machinery or furniture, income from composite letting of plant, machinery or furniture, any sum received under a Keyman Insurance Policy, Interest received on compensation or enhanced compensation, Interest on securities - Bond washing transactions - Computation of income from interest on securities - Deductions from income from other sources - Computation of income from other sources.

SUGGESTED READINGS:
1. Dr. H. C. Mehrotra, Dr. S. P. Goyal, Income Tax Law and Practice, Sahitya Bhawan Publications, Agra
SYLLABI

7. Dinker Pagare, Income Tax Law and Practice
8. T. N. Manoharan Income Tax, VAT & Service Tax - Snow White Publication

15COM211 FUNDAMENTALS OF COSTING 3 1 0 4

Objective: To provide the students the knowledge of cost ascertainment, cost presentation and cost control and to understand different methods of costing adopted by various concerns and its utility.

Unit 1
Cost, costing, cost accountancy and cost accounting, objectives, advantages and disadvantages, cost accounting and financial accounting, cost accounting and management accounting, methods of costing, cost classification, cost center and cost unit, cost sheet, unit costing, expenses excluded from cost.

Unit 2
Materials, purchase procedure, centralized purchasing, stock levels, EOQ, issue of materials – pricing of material issues, perpetual inventory.

Unit 3
Labour, time-keeping and time booking, methods of wage payment, incentive systems (Halsey and Rowan), overtime, idle time.

Unit 4
Overheads, meaning and classification, allocation and apportionment of overheads, primary and secondary overhead distribution summary, absorption of overheads, methods of absorption, machine hour rate, concept of over and under absorption of overheads, Reconciliation of cost and financial accounts.

Unit 5
Operating Costing: Transport costing, calculation of cost per km., cost per passenger km. and cost per tonne km., Contract costing: recording of cost, profit on incomplete contracts, estimated profit, extra-work, sub-contract. Process Costing: process accounts, normal loss, abnormal loss and abnormal gain, inter-process profits.

TEXTBOOKS:
1. K. M. Vineeth and K. R. Shabu – Cost Accounting, Kalyani Publishers

REFERENCE BOOKS:
1. S. P. Iyanger: Cost Accounting Principles, Sultan Chand and Sons
2. Khanna Ahuja and Pandey – Practical Costing, S. Chand and Co.
3. B. S. Raman – Cost Accounting, United Publishers

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15COM212 CENTRAL SALES TAX AND LUXURY TAX 3 0 2 4

Objective: To provide the students with the knowledge and practice of the central sales tax and wealth tax.

Unit 1
Central Sales Tax: Introduction, Salient features of Central Sales Tax, Important terms and definitions under the Central sales Tax Act 1956 - Dealer, Declared goods, Place of business, Sale, Sale price, Turnover, Year, Appropriate Authority; Principles for determining levy of Central Sales Tax; Concept of Sale or Purchase of goods in the course of Central/ State Trading.

Unit 2
Central Sales Tax: Registration of dealers, Procedure for registration, form and requisite fee, security/ surety for registration, Grant of certificate of registration, Procedure for amendment, cancellation and obtaining duplicate certificate of registration, Rates of tax, Concessional rates, Exemption of CST.

Unit 3
Central Sales Tax: Inter-state sale and Intra-state sale, Sale during import and export - Determination of turnover and CST, Assessment Procedure - CST forms - C, D, E1, E2, F, H and I.

Unit 4
Wealth Tax: Basic concepts - Person, Assesses, Asset valuation date, Net wealth, scope of Wealth Tax - Deemed Assets; Assets exempted from Wealth Tax; Valuation of Assets - Exemption in respect of certain assets.

Unit 5

SUGGESTED READINGS:
1. Dr. H. C. Mehrota, Indirect Taxes Law and Practice, Sahitya Bhawan Publications, Hospital Road, Agra - 282003.
SYLLABI

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5. Dr. Sanjeev Kumar, Systematic Approach to Indirect Taxes with Practical problems and solutions, Bharat Law House Pvt. Ltd., New Delhi.
8. Ahuja Girish, Central sales tax (Problems and Solutions with Multiple choice questions); Bharat Law House Pvt. Ltd., New Delhi.

15COM214 INTRODUCTION TO RESEARCH PROJECTS

Objective: To enable the students to get an insight of what is research methodology in order to prepare them for their work on the Project in the Sixth Semester.

Unit 1

Unit 2

Unit 3
Sampling Techniques: Non-probability methods – convenience sampling, judgement sampling and quota sampling – probability methods – random sampling, systematic sampling and stratified sampling – merits of sampling – superiority of sampling over census method.

Unit 4

Unit 5
Preparation of Project Report: Type of project reports – steps in writing reports – components of a report, Appendices and Bibliography.

Skill Development Activities:
• Illustrate different types of samples with examples
• Construct a questionnaire for collection of primary data keeping in mind the topic chosen for research
• Narrate your experience using observation technique
• Diagrammatically present the information collected through the questionnaire

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TEXTBOOKS:
1. Kothari – Research Methodology, New Age Publishers
2. K. M. Vineeth and M. C. Dileep Kumar – Research Methodology, Kalyani Publishers
REFERENCES:
2. Anil Tandon – Research Methodology: Methods and Techniques, S. Chand Publication
3. Paneerselvam – Research Methodology, PHI

15COM215 INCOME TAX LAW AND PRACTICES - DETERMINATION OF INCOME

(Profits and gains of business/ profession, Clubbing and Aggregation of Incomes and Assessment of Individuals, HUFs and Firms)

Objective: To make the students to be well versed with the provisions and procedure of Computation of professional/business income and tax assessment of individuals, Hindu-undivided families and firms.

Unit 1
Profits and Gains of Business or Profession - Chargeability, Deductions expressly allowed, Expenses expressly disallowed, Expenses not allowed to be deducted under certain circumstances, Deductions allowable on actual payment, Deductions allowed u/s 36 and 37, Deemed Profits u/s 41, Valuation of stock, Maintenance of accounts by certain persons carrying on profession or business (Sec. 44 AA) - Compulsory audit for the non-corporate assesses (Sec. 44 AB) - Special provisions for computations of income on estimated basis u/s 44 AD, 44 AE, and 44 AF - Computation of income from business or profession – Tax Planning of Business Income.

Depreciation - Charge of depreciation - Tangible and Intangible assets, Conditions for depreciation, Methods of depreciation - Block of assets, Depreciation on actual basis and on written down basis - Definition of actual cost of assets, Computation of depreciation, Unabsorbed depreciation, Set-off of unabsorbed depreciation.

Unit 2
Clubbing of Income and aggregation of income – Income of other persons to be included in assessee's total income, Benami transactions - Deemed incomes - Set off and carry forward of losses.

Unit 3
Assessment of individual assessees - Deductions out of Gross Total Income under Sections 80C, 80CCC, 80CCD, 80CCE, 80CCF, 80D, 80DD, 80DDDB, 80E, 80G, 80GG, 80GGA, 80GGC, 80QQB 80RRB, 80U - Rates of tax applicable to individual assessees, Computation of Total income and Tax liability of individuals.
Unit 4
Assessment of Hindu Undivided Families - Incomes which are not treated as family incomes - Salary paid to any member of the family - Remuneration earned by a member/ Karta of HUF to be assessed as family income or individual income - Deductions u/s 80 applicable to HUFs - Deductions out of Gross Total Income under Sections 80C, 80CCF, 80D, 80DD, 80DDB, 80G, 80GGA, 80GGC - Computation of Total income and Tax liability of HUF.

Unit 5
Assessment of Firms - Conditions of section 184 - Assessment of Firm u/s 184, Remuneration to working partner, Allowable remuneration to working partner in case of loss of a firm - Assessment of Firm u/s 185 (Assessment when Section 184 not complied with) - Deductions out of Gross Total Income under Sections 80G, 80GGA, 80GGC - Computation of Total income and tax liability of Firms - Treatment of share of income of firm - Treatment of income of a partner from the firm - Treatment of firm’s losses.

SUGGESTED READINGS:
1. Dr. H. C. Mehrotra, Dr. S. P. Goyal, Income Tax Law and Practice, Sahitya Bhawan Publications, Agra
7. Dinker Pagare, Income Tax Law and Practice
8. T. N. Manoharan, Income Tax, VAT & Service Tax - Snow White Publication

SYLLABI
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2015 admissions onwards

SYLLABI
B Com – Taxation and Finance
2015 admissions onwards

Unit 3
Ratio analysis, Significance of ratios and long-term financial position, Uses and limitation of ratios, Classification and computation of various ratios, Preparation of financial statement from accounting ratios.

Unit 4
Fund flow statement, meaning and importance, fund from operation, statement of changes in working capital, Cash flow statement, cash from operation, preparation of fund flow statement and cash flow statement.

Unit 5
Standard Costing, definition, advantages and limitations, variances, computation of variances, material variances, labour variances, overhead variances, Budget and Budgetary Control, Forecast and budget, Objectives and advantages, Functional budgets and Master Budget, Flexible Budget, Zero Base Budgeting.

TEXTBOOKS:
1. K. M. Vineeth and K. R. Shabu – Management Accounting, Kalyani Publishers
2. S. N. Maheswary – Principles of Management Accounting, Sultan Chand

REFERENCE BOOKS:
1. R. S. N. Pillai and Bagavathi – Management Accounting, S. Chand
2. Jain and Narang – Cost and Management Accounting, Kalyani Publishers
3. Murthy and Gurusamy – Management Accounting, TMH

Objective: To make students conversant with the main provisions of Central Excise Law Manual and Central Excise Tariff of India as amended from time to time.

Unit 1

Unit 2
2015 admissions onwards

**SYLLABI**

**B Com – Taxation and Finance**

**Unit 3**

Book of Accounts, Records and Forms:
- Daily stock account of excisable goods (Rule 10 of Central Excise Rules 2002).
- Register of receipt and issue of raw material (Rule 9A (3) of Central Excise Rules 2002 Read with Form ER6).
- Personal Ledger Account ((Rule 8 of Central Excise Rules 2002).
- Invoice Book (Rule 11 of Central Excise Rules 2002).
- Job Work Register (Rule 4(6) of CENVAT Credit Rules 2004).
- Record of inputs received in the factory for job work (Notification 214/86 dated 25/3/1986 as amended)
- Challan book under Rule 4(5) (a) for sending inputs of partially processed inputs for job work.
- Challan book for sending capital goods for tests, repairs etc., under Rule 4(5) (a) of CENVAT Credit Rules 2004).

**Unit 4**

CENVAT: Definition – CENVAT Credit under Rule 3 of CENVAT Credit Rules 2004,
Conditions for allowing CENVAT credit (Rule 4) – Refund of CENVAT (Rule 5) – Documents and accounts (Rule 9) – Transfer of CENVAT Credit (Rule 10) – Deemed Credit (Rule 13) – Recovery of wrong availment (Rule 14).

**Unit 5**

Central Excise Authorities and their Powers: Appeals – Offences, Penalties and Punishments.

**SUGGESTED READING:**


**15COM304**

**INVESTMENT MANAGEMENT**

**Objectives:** To familiarize the students with the world of investments; to provide a theoretical framework for the analysis and valuation of investments.

**Unit 1**


**Unit 2**


**Unit 3**


**Unit 4**

Credit Rating: Introduction – significance – credit rating process – credit rating in India – regulatory framework – SEBI.

**Unit 5**


**TEXTBOOKS:**

1. Yogesh Maheshwari – Investment Management, PHI
2. V. K. Bhalla – Fundamentals of Investment Management, S. Chand

**REFERENCE BOOKS:**

2. Hiriyappa – Investment Management: Securities and Portfolio Management, New Age
3. Prasanna Chandra – Investment Analysis and Portfolio Management, TMH
Objective: To enable the students to learn the assessment of corporate bodies, cooperative societies and tax management.

Unit 1
Assessment of Companies: Meaning of company, Types of companies, Computation of Gross Total Income of a Company, Deductions out of Gross Total Income under Sections 80G, 80GGA, 80GGB, 80 IA, 80-IAB, 80-IB, 80-IC, 80-ID, 80-IE, 80JJA, 80LA - Rates of Tax - In case of Domestic company and In case of non-domestic company (Foreign company) - Special Provisions for payment of income tax by certain companies or Minimum Alternate Tax (MAT) on companies (Section 115JB) - Book Profits – Calculation of book profits, Tax Credit in respect of MAT on certain companies (Section 115JAA) - Tax on Distributed Profits of Domestic Companies (Sections 115-O to 115-Q), Computation of Income under Tonnage Tax Scheme (Section 115VD). Computation of Total income and Tax liability of companies.

Assessment of Association of Persons or Body of Individuals - Deductions from GTI under sections 80G, 80GGA, 80GGC - Computation of Total Income and Tax Liability.

Unit 2
Advance payment of tax: When assessee becomes liable to pay advance tax - Due dates - Computation of advance tax - Interest for default in payment of advance tax - Deduction and collection of tax at source - Self-assessment tax - Regular assessment tax – Interest for delayed payment of taxes - Refund of tax.

Unit 3
Filing of Returns: Voluntary return of income - Exemption from filing a return of income - Return on behalf of a Charitable Trust etc - Return on behalf of a Political Party, Return of Loss - Belated return - Revised Return of income – Compulsory Return of income – Electronic Filing of Return Income - Permanent Account Number

SUGGESTED READINGS:
1. Dr. H. C. Mehrotra, Dr. S. P. Goyal, Income Tax Law and Practice, Sahitya Bhawan Publications, Agra
7. Dinker Pagare, Income Tax Law and Practice
8. T. N. Manoharan Income Tax, VAT & Service Tax: Snow White Publication

Objective: To help students to understand the techniques of analysis and conceptual framework of financial management.

Unit 1

Unit 2


Unit 3
Working capital: Meaning and concept – Objects – Constituents of working capital – Classification of working capital – Adequate and inadequate working capital –

Unit 4

Unit 5

Skill Development Activities:
• Draw the organization chart of Finance Function
• Illustrate operating cycle for at least 2 companies of your choice.
• Evaluate the NPV of an investment made in any one of the capital projects with imaginary figures for 5 years.
• Prepare an ageing schedule of debtors with imaginary figures.
• Capital structure analysis of companies in different industries

TEXTBOOKS:
2. P. C. Tulsian – Financial Management, S. Chand

REFERENCE BOOKS:

15COM312 CAPITAL MARKETS AND FINANCIAL SERVICES 3 1 0 4

Objective: To get a reasonable exposure in the matters relating to capital markets and financial services.
SYLLABI  

**B Com – Taxation and Finance**  
2015 admissions onwards

**15COM313  AUDITING – PRINCIPLES AND PRACTICE  3 1 0 4**

**Objective:** To provide the students the knowledge of principles of auditing and the procedure followed in India.

**Unit 1**
Origin and meaning of auditing – Definition – Objects, advantages and importance – Professional and personal qualities of an auditor – Classification of audit – Planning the audit - Arrangements with client – Audit Programme – Audit note book and working papers – Division of work. Rights and powers of Auditors, Qualification and dis qualification of Auditors.

**Unit 2**
Internal check – meaning and definition – Object - Features of good internal check system - Internal audit – Relationship between internal auditing and statutory auditing – Distinction between internal audit and internal check.

**Unit 3**
Vouching – Meaning – Objects of vouching – Vouching of cash transactions and trading transactions – Vouching of personal and impersonal ledger.

**Unit 4**
Verification and valuation - verification of assets and liabilities - valuation of assets – general principles of valuation – basis for ascertaining cost or market value – Auditor’s duties.

**Unit 5**

**Skill Development Activities:**
- Collect the information about classification of audit conducted in different organizations.
- Formulating An Internal Check System for Cash Sales,
- Verification of an Ascended Fixed Assets and Valuation, and Preparation of a Qualified and Clean Audit report of a Company

**TEXTBOOKS:**
1. Jagdish Prakash – Auditing, Kalyani Publishers

**SYLLABI  

**B Com – Taxation and Finance**  
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**REFERENCE BOOKS:**
1. R. G. Saxena – Principles and Practice of Auditing, Himalaya Publishing House
2. B. N. Tandon – A Handbook of Practical Auditing, Sultan Chand & Sons
3. Tandon, Sudharshnam, Sundharabahu – A Handbook of Practical Auditing, S. Chand

**15COM314  CUSTOMS LAW - PRACTICE AND PROCEDURE  3 0 2 4**

**Objective:** To enable the students to be conversant with the main Provisions of the Customs Law and Procedure

**Unit 1**
Customs Duty: Meaning and importance - Difference between Central Excise and Customs Laws - Constitutional authority of levy of customs duty - Types of duty leviable - Basic duty, Additional Customs duty, National Calamity Contingent Duty, (NCCD), Anti-dumping duty / Safeguard duty - Education cess / Secondary and higher education cess, Arrival and departure of ships, aircraft, and clearance of imported goods and exported goods, Round the clock customs operations at specified ports.

Types of Import – Import of Cargo, Import of Personal Baggage, Import of Stores; Import of cargo (a) Import by land, Sea or Air Route (b) By Post.

**Unit 2**
Clearance of imported goods (Sections 44 to 49): Steps and documents to be prepared and filled - Bill of Entry for Home Consumption; Bill of entry for Warehouse; Shipping Bill for Export-bound clearance, for home consumption and other accompanying documents.

Clearance procedure for import by post: Clearance of Baggage - Import of Baggage – Meaning and kinds of Baggage; Rules and Procedure of import thereof - (General Passenger, Tourist Passenger and Transfer of Resident Passenger (Form for Baggage Declaration).

**Unit 3**
Export of Goods: Free Export and Restricted Exports; Types of Restricted Exports - Prohibited Exports, Canalized Exports, Exports against Licensing - Types of Exports – Export of Cargo; Export of Baggage; Types of Exports – Manufacturer Exporter and Merchant Exporter -Exports of Cargo (a) by Land, Sea and Air Route (b) by Post-Clearance of export goods (Sections 50 and 51) Goods in transit (Sections 52 to 56)

Tax liability and valuation of goods, computation of Customs Duty.
Unit 4

Officers of Customs (Sections 3-6 of the Customs Act 1962): Power to prohibit importation and exportations of goods - (Section 11) - Detection of illegally imported goods (Sections 11A to 11G) - Prevention of illegal export of goods (Sections 11H to 11M).

Levy of/ and exemption from customs duties (Sections 12-28BA) - Advance rulings: Meaning, Authority for advance ruling, Application for Advance ruling, Procedure on receipt of application and Applicability of advance ruling, When advance ruling becomes void (Sections 28E to 28K).

Unit 5


ii. Tax liability and valuation of goods, computation of Customs Duty.

iii. Searches, Seizure and Arrest (Sections 100 to 110A).

iv. Appeals and Revisions, (Sections 128 to 131C), Appeals to Commissioner, Appeal to Supreme Court, Offences and Prosecutions (Sections 132 to 140A).

SUGGESTED READINGS:
1. Dr. H. C. Mehrota, Indirect Taxes Law and Practice, Sahitya Bhawan Publications, Hospital Road, Agra
6. www.cbec.gov.in

Guidelines for Practicals:
A set of Guidelines for the reference of teacher to conduct the PRACTICALS during the practical session is designed unit-wise to reinforce the theoretical discourse in the class rooms and provide practical orientation for the textual understanding of the subject.

15COM390 LIVE-IN-LAB.

This initiative is to provide opportunities for students to get involved in coming up with solutions for societal problems. The students shall visit villages or rural sites during the vacations (after second semester or fourth semester) and if they identify a worthwhile project, they shall register for a 3-credit Live-in-Lab project, in the fifth semester. The objectives and projected outcome of the project should be reviewed and approved by the Dept. Chairperson and a faculty assigned as the project guide. On completion of the project, the student shall submit a detailed project report. The report shall be evaluated and the students shall appear for a viva-voce test on the project.

15COM399 PROJECT 6 Cr

Every student will have to do an assigned project from any reputed Company. The final project evaluation will be done at the end of the semester based on the detailed Dissertation submitted by the student, duly signed by the project supervisors.

15CSA106 PC SOFTWARE 2 1 0 3

Objective: IT is revolutionizing the way, in which we live and work. It is changing all aspect of our life and lifestyle. The digital revolution has given mankind the ability to treat information with mathematical precision, to transmit it at very high accuracy and to manipulate it at will; to survive in this information world one must keep pace with these changes.

Unit 1

Introduction to computer systems - Types of computers, Characteristics of computers, What computers can do, What computers can’t do, Classification of computers, Central Processing Unit, Control Unit, Arithmetic and Logic unit, Memory - Registers and Addresses - How CPU and memory works. Windows Basics - Creating Directories, Files, Shortcuts, Moving and copying Files, Task Bar Options, Control Panel – Display, Mouse, Keyboard, Regional Settings, Date & Time, and Man handled device.

Unit 2

Introduction to Computer Software - classifications-Operating systems, Utilities, Compilers and Interpreters, Word processors, Spread sheets, Presentation graphics, Database management systems, Image processors.

Unit 3

Word Processing Application – MS Word
Window parts – Menu Bar, Tool Bar, Status Bar, Scroll Bars. Understanding and arranging windows.

Creating simple word documents – Saving files, Opening existing files, creating copies of files, Page set up options - Exiting word. Text Editing – Selection, deletion,
SYLLABI  
B Com – Taxation and Finance  
2015 admissions onwards


Unit 4
Spread Sheet Application – MS Excel

TEXTBOOK:

REFERENCE BOOKS:
1. Microsoft Office 2000 Complete. BPB publications

SYLLABI  
B Com – Taxation and Finance  
2015 admissions onwards

15CSA186  
PC SOFTWARE LAB.  
0031

Unit 1
Word Processing Application – MS Word
1. Open a new document and set page size to A4, margins to left (2 cm), right (2cm), top (2.5m), bottom (2.5cm)
2. Type the following text:
Through Her extraordinary acts of love and self sacrifice, Amma has endeared Herself to millions. Tenderly caressing everyone who comes to Her, holding them close to Her heart in a loving embrace, Amma shares Her boundless love with all. Be they young or old, sick or poor everyone who comes to Her receives the same unconditional love.
Amma's compassion has given rise to a vast network of charitable and spiritual activities, which is drawing attention throughout the world. At the root of these services lies Amma's teaching that the divine exists in everything-in every person, plant and animal. Perceiving this unity is the essence of spirituality and the means by which to end all suffering. It is through this simple, yet powerful message that Amma is transforming our world, one embrace at a time.
3. Make the document error free using Spelling and Grammar
4. Replace the word 'compassion' using Thesaurus utility.
5. Practice Cut, Copy and Paste.
6. Apply Page Borders, Paragraph Borders and shade the paragraphs.
7. Give appropriate heading in the Header and Page number, date in the Footer.
8. Apply paragraph settings to the document.
9. Format the text and apply bullets and numbering using menu.
10. Insert a picture in the document (use OLE feature)
11. Change one paragraph of the document into newspaper layout.
12. Practice tab settings.

2. Insert a table containing 6 rows and 7 columns: Headings – Student No, name, Basic Pay, DA, HRA, PF, Net Pay.
3. Generate 10 copies of interview letters to candidates from different states informing the place and time of interview. (Mail Merge)

Unit 2
Spread Sheet Application – MS Excel
1. Open a new work book and enter the details:
<table>
<thead>
<tr>
<th>Employee No</th>
<th>Name</th>
<th>Basic Pay</th>
<th>DA</th>
<th>HRA</th>
<th>PF</th>
<th>Net Pay</th>
</tr>
</thead>
<tbody>
<tr>
<td>E001</td>
<td>Anu</td>
<td>6000</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Calculate DA as 7.5% of Basic Pay, HRA as 5% of Basic Pay, PF as 6% of Basic Pay and Net Pay = Basic Pay + DA + HRA - PF.

2. Create a series using AutoFill handle.
3. Save the workbook & give suitable title in the Header and date in the Footer, Preview the file.
4. Create a name for a range of cells in the worksheet.
5. Practice Rows, columns, Cells and worksheet format options.
6. Clear the formats of 5 the row.
7. Delete the last sheet of the workbook
8. Make a copy of the first sheet and rename it.
9. Practice paste special options.

Unit 3
Spread Sheet Application – MS Excel
1. Find the Sum of Net Pay using function.
2. Write a function to find the count of employees in G20 cell.
3. Insert comments in different cells and practice hyperlinks.
4. Create your own style for worksheets.
5. Create a database having the headings Roll No, Name, Mark1, Mark2, Mark3 and Total. Before entering data give validation rules:
   a. For roll no – Enter numbers between 1 and 50
   b. For name – Enter names that have text length between 3 and 15.
   c. For marks – Enter marks between 0 and 99
6. Insert records and Sort the records.
7. Create a chart for the above details.
8. Create a pie chart for the student with highest mark.

Unit 4
Presentations using PowerPoint - 2000
1. Open a new Presentation and insert a new slide.
2. Apply appropriate slide transition to it.
3. Insert a number 4 more slides and set up the show for all.
4. Text and Word art into slides and apply custom animations.
5. Format the text and word art in the slides and apply design templates to slides.
6. Hyper link the slides (use text for link).
SYLLABI
B Com – Taxation and Finance  2015 admissions onwards

TEXTBOOKS:
1. Tally complete reference material

REFERENCE BOOKS:
1. Tally for everyone – Roopa, Add to Cart Publishing
2. Kogent Learning Solutions – Tally ERP 9 in Simple Steps, Dreamtech Publication
3. Dinesh Maidasani – Mastering Tally ERP 9, Firewall Media

15CUL101  CULTURAL EDUCATION I  2002

Unit 1
Introduction to Indian Culture - Introduction to Amma’s life and Teachings - Symbols of Indian Culture.

15CSA286  ACCOUNTING PACKAGES – TALLY LAB.  0031

Unit 1
Getting started with Tally – Company information – Features and configuration.

Unit 2

Unit 3

Unit 4

Unit 5

TEXTBOOKS:
1. Tally complete reference material

REFERENCE BOOKS:
1. Tally for everyone – Roopa, Add to Cart Publishing
2. Kogent Learning Solutions – Tally ERP 9 in Simple Steps, Dreamtech Publication
3. Dinesh Maidasani – Mastering Tally ERP 9, Firewall Media

15CUL111  CULTURAL EDUCATION II  2002

Unit 1
1. Relevance of Sri Rama and Sri Krishna in this Scientific Age
2. Lessons from the Epics of India
3. Ramayana & Mahabharata

Unit 2
4. Who is a Wise Man?
5. A Ruler’s Dharma
6. The Story of King Shibi

Unit 3
7. Introduction to the Bhagavad Gita
8. Bhagavad Gita – Action without Desire

Unit 4
9. Role and Position of Women in India
10. The Awakening of Universal Motherhood

Unit 5
11. Patanjali’s Astanga - Yoga System for Personality Refinement
12. Examples of Heroism and Patriotism in Modern India

TEXTBOOKS:
Common Resource Material II (in-house publication)
Sanatana Dharma - The Eternal Truth (A compilation of Amma’s teachings on Indian Culture)
SYLLABI

B Com – Taxation and Finance
2015 admissions onwards

15ECO103 MANAGERIAL ECONOMICS 3 0 0 3

Unit 1

Unit 2

Meaning of supply – determinants – law of supply – elasticity of supply – the supply curve of labour.

Unit 3

Unit 4

Unit 5
Different market forms: Perfect and imperfect competition – price determination under perfect competition, monopoly and monopolistic competition – price discrimination under monopoly – oligopoly – types of oligopoly pricing – kinked demand curve hypothesis.

TEXTBOOKS:
1. G.S. Gupta – Managerial Economics, TMH
2. S. Shankaran – Economic Analysis, Margham Publications

REFERENCE BOOKS:
1. Suma Damodaran – Managerial Economics, Oxford University Press
2. H.L. Ahuja – Principles of Economics, S. Chand Publishers

15ENG101 COMMUNICATIVE ENGLISH 2 0 2 3

Objectives: To obtain ability to communicate in English; to impart an aesthetic sense and enhance creativity.

Unit 1
Parts of Speech, Tenses, Prepositions, Determiners - Agreement (Subject – Verb, Pronoun - Antecedent), Phrasal Verbs, Modifiers, Linkers/ Discourse Markers, Question Tags.

Unit 2
Paragraph writing – Cohesion - Development: definition, comparison, classification, contrast, cause and effect - Essay writing: Descriptive and Narrative.

Unit 3
Letter Writing - Personal (congratulation, invitation, felicitation, gratitude, condolence etc.) Official (Principal/ Head of the department/ College authorities, Bank Manager, Editors of newspapers and magazines).

Unit 4

Unit 5
Short Stories: Katherine Mansfield's A Cup of Tea – Kishori Charan Das's Death of an Indian.
Poems: Maya Angelou's I Know Why the Caged Bird Sings - Sri Aurobindo's The Tiger and the Deer.

REFERENCES:
SYLLABI

15ENV300  ENVIRONMENTAL SCIENCE AND SUSTAINABILITY  3 0 0 3

Unit 1
State of Environment and Unsustainability, Need for Sustainable Development, Traditional conservation systems in India, People in Environment, Need for an attitudinal change and ethics, Need for Environmental Education, Overview of International Treaties and Conventions, Overview of Legal and Regulatory Frameworks.

Environment: Abiotic and biotic factors, Segments of the Environment, Biogeochemical Cycles, Ecosystems (associations, community adaptations, ecological succession, Food webs, Food chain, ecological pyramids), Types of Ecosystems – Terrestrial ecosystems, Ecosystem Services, Economic value of ecosystem services, Threats to ecosystems and conservation strategies.

Biodiversity: Species, Genetic & Ecosystem Diversity, Origin of life and significance of biodiversity, Value of Biodiversity, Biodiversity at Global, National and Local Levels, India as a Mega-Diversity Nation (Hotspots) & Protected Area Network, Community Biodiversity Registers. Threats to Biodiversity, Red Data book, Rare, Endangered and Endemic Species of India. Conservation of Biodiversity, People’s action.

Impacts, causes, effects, control measures, international, legal and regulatory frameworks of: Climate Change, Ozone depletion, Air pollution, Water pollution, Noise pollution, Soil/ land degradation/ pollution

Unit 2
Linear vs. cyclical resource management systems, need for systems thinking and design of cyclical systems, circular economy, industrial ecology, green technology. Specifically apply these concepts to: Water Resources, Energy Resources, Food Resources, Land & Forests, Waste management.

Discuss the interrelation of environmental issues with social issues such as: Population, illiteracy, Poverty, Gender equality, Class discrimination, Social impacts of development on the poor and tribal communities, Conservation movements: people’s movements and activism, Indigenous knowledge systems and traditions of conservation.

Unit 3
SYLLABI

B Com – Taxation and Finance

Global and national state of housing and shelter, Urbanization, Effects of unplanned development case studies, Impacts of the building and road construction industry on the environment, Eco-homes/ Green buildings, Sustainable communities, Sustainable Cities.

Ethical issues related to resource consumption, Intergenerational ethics, Need for investigation and resolution of the root cause of unsustainability, Traditional value systems of India, Significance of holistic value-based education for true sustainability.

TEXTBOOKS/ REFERENCES:

15HIN101 HINDI I

Objectives: To teach Hindi for effective communication in different spheres of life: Social context, Education, governance, Media, Business, Profession and Mass communication.

Unit 1
Introduction to Hindi Language - National Language, Official Language, link Language etc. Introduction to Hindi language, Devanagari script and Hindi alphabet.

Shabda Bhed, Roopantar ki Drishthi se - Bhasha – Paribhasha aur Bhed - Sangya - Paribhasha Aur Bhed - Sangya ke Roopantar - kriya.

Unit 2
Common errors and error corrections in Parts of Speech with emphasis on use of pronouns, Adjective and verb in different tenses – Special usage of adverbs, changing voice and conjunctions in sentences, gender & number - General vocabulary for conversations in given context – understanding proper pronunciation – Conversations, Interviews, Short speeches.

Unit 3
Poems – Kabir Ist 8 Dohas, Surdas 1st 1 Pada; Tulsidas 1st 1 Pada; Meera 1st 1 Pada.

SYLLABI

B Com – Taxation and Finance

Unit 4

Unit 5
Kahari – Premchand: Kafan, Abhilasha, Vidroh, Poos ki rath, Juloos.

TEXTBOOKS:
1. Prem Chand Ki Srvashrestha Kahaniyam: Prem Chand; Diamond Pub Ltd. New Delhi
2. Vyavaharik Hindi Vyakaran, Anuvad thaha Rachana: Dr. H. Parameswaran, Radhakrishna publishing House, New Delhi

15HIN111 HINDI II

Objectives: Appreciation and assimilation of Hindi Literature both drisya & shravya using the best specimens provided as anthology.

Unit 1

Unit 2
Communicative Hindi - Moukhik Abhivyakthi.

Unit 3
Audio-Visual – Media in Hindi – Movies like Tare Zameen par, Paa, Black etc., appreciation and evaluation. News reading and presentations in Radio and TV channels in Hindi.

Unit 4
Gadya Manjusha – Budhapa, Kheesa, Sadachar ka Thavis.

Unit 5

TEXTBOOKS:
Kavya Tarang: Dr. Niranjan, Jawahar Pusthakalay, Mathura.
Gadya Manjusha: Editor: Govind, Jawahar Pusthakalay, Mathura
15KAN101
KANNADA I
1 0 2 2

Objectives: To acquire basic skills in functional language; to develop independent reading skills and reading for appreciating literary works; to analyse language in context to gain an understanding of vocabulary, spelling, punctuation and speech.

Unit 1
Adalitha Kannada: bhashe, swaroopa, belavaniyega kiru parichaya
Paarihaashika padagalu
Vocabulary Building

Unit 2
Prabhanda – Vyaaghra Geethe - A. N. Murthy Rao
Prabhanda – Baredidi...baredidi, Baduku mugiyuvudilla allige... - Nemi Chandra
Paragraph writing – Development: comparison, definition, cause & effect
Essay – Descriptive & Narrative

Unit 3
Mochi – Bharateepriya
Mosarina Mangamma – Maasti Venkatesh Iyengar
Kamalaapuruda Hotelnali – Panje Mangesh Rao
Kaanike – B. M. Shree
Geleyanobbanige bareda Kaagada – Dr. G. S. Shivarudrappa
Moodala Mane – Da. Ra. Bendre
Swathantryada Hanate – K. S. Nissaar Ahmed

Unit 4
Letter Writing - Personal: Congratulation, thanks giving, invitation, condolence

Unit 5
Reading Comprehension; nudigattu, gaadegalu
Speaking Skills: Prepared speech, pick and speak

REFERENCES:
1. H. S. Krishna Swami Iyangar – Adalitha Kannada – Chetana Publication, Mysuru
2. A. N. Murthy Rao – Aleyuva Mana – Kuvempu Kannada Adyayana Samste
3. Nemi Chandra – Badhuku Badalisabahudi – Navakarnataka Publication
4. Sanna Kathegalu - Prasaranga, Mysuru University , Mysuru
5. B. M. Shree – Kannadada Buvata – Kannada Sahitya Parishatthu
7. Dr. G. S. Shivarudrappa – Samagra Kavya – Kamadhenu Pustaka Bhavana

15KAN111
KANNADA II
1 0 2 2

Objectives: To acquire basic skills in functional language; to develop independent reading skills and reading for appreciating literary works; to develop functional and creative skills in language; to enable the students to plan, draft, edit & present a piece of writing.

Unit 1
Official Correspondence: Adhikrutha patra, prakatane, manavi patra, vanijya patra

Unit 2
Nanna Hanate - Dr. G. S. Shivarudrappa
Ella Marethiruvaga - K. S. Nissaar Ahmed
Saviraru Nadiagalu – S Siddalingayya

Unit 3

Unit 4
Sarva Sollegala turtu Maha Samelana - Beechi
Swarthakaagi Tyaga - Beechi

Unit 5
Essay writing: Argumentative & Analytical
Precis writing

REFERENCES:
1. H. S. Krishnaswami Iyangar – Adalitha Kannada – Chetana Publication, Mysuru
2. Dr. G. S. Shivarudrappa – Samagra Kavya. - Kamadhenu Pustaka Bhavana
4. K. S. Nissaar Ahmed – 75 Bhaavageetegalu – Sapna book house
5. Dr. Da. Ra. Bendre – Saayo Aata – Shri Maata Publication

15LA
W201
INDIAN CONSTITUTION
2 0 0 2

Objective: The preliminary objective is to ensure that every student has some knowledge about Indian Constitution.

Unit 1
Meaning and Importance of Constitution, Preamble and Salient Features of the Constitution.
SYLLABI

B Com – Taxation and Finance
2015 admissions onwards

Unit 2
Fundamental Rights, Right to Equality, Right to Freedom, Right against exploitation, Right to freedom of religion, Cultural and Educational Rights, Right to Constitutional Remedies and Duties, Directive Principles of State Policy.

Unit 3
Union Government – Lok Sabha and Rajya Sabha Composition, Powers and functions: The President, The Prime Minister and Supreme Court: Role Position and Powers/ functions.

Unit 4
State Government - Legislative Assembly and Legislative Council: Composition, Powers and functions: The Governor, Chief Minister and High Court: Role, Position and Powers/ functions.

Unit 5
Local self Government, Panchayat Raj System in India with special reference to State Election Commission; Public Service Commissions.

Skill development Activities:
• Court Visit & Report Presentation
• Group discussion(Fundamental rights and duties)

REFERENCES:
1. Introduction to The constitution of India – M V Pylee, Vikas publishing house Pvt LTD
2. Introduction to The constitution of India – Dr. Durga das Basu, 19th edition Reprint 2007

SYLLABI

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Negotiable Instruments Act: Definition and types, maturity and grace days, payment in due course, parties to negotiable instruments, holder and holder in due course, liability of parties, transfer and endorsement, presentation for payment, dishonour of negotiable instruments, discharge of negotiable instruments.

Unit 3
Contract of agency: Definition of agent and principal, classification of agents, rights and duties of agent and principal, sub-agent, co-agent or substituted agent, delegation of authority, liability of agent I to third parties and principal's liability for the acts of the agent, termination of agency.

Unit 4
Contract of Sale of Goods: Essentials of a contract of sale, sale distinguished from other transactions, contract of sale and agreement to sell, conditions and warranties, caveat emptor, exceptions, transfer of ownership, transfer of title by non-owner, performance of contract, rights of unpaid seller.

Indemnity and guarantee: Distinction between indemnity and guarantee, rights of indemnified, kinds of guarantee, rights, liabilities and discharge of surety.

Unit 5
Indian Partnership Act: Definition of partnership, formation of partnership, firm, partner and firm name, duration of partnership, registration of firm, relation of partners to one another and to third parties, types of partnership, dissolution of firm.

Skill Development Activities:
• Write down the fact and underline the legal points involved in the following cases.
• Collect a judgment copy on damages awarded by the court for breach of contract
• Drafting/ Collect and filling up the following: a. Affidavit, b. Vakalat form, c. Power of Attorney d. Gift deed e. Pledge.
• Visit a consumer court and record the nature of consumer disputes referred for redressal.
• Collect a specimen copy of M/A and A/A of a company.

TEXT BOOKS:
2. M.C. Kuchal – Mercantile Law, Sultan Chand and Sons

REFERENCE BOOKS:
2. M.C. Shukla – Mercantile Law, S. Chand and Co
3. Gulshan – Mercantile Law, Excel Books
SYLLABI

B Com – Taxation and Finance
2015 admissions onwards

15LAW211 COMPANY LAW AND SECRETARIAL PRACTICE  2 1 0 3

Objective: To provide the basic knowledge of the various provisions of the Companies Act, 1956 and to understand the duties of a Company Secretary in a joint stock company.

Unit 1
Company, definition, characteristics, kinds of companies, private and public companies, privileges of a private company, deemed public company, promotion, promoter, functions, position and liabilities of promoters, incorporation, certificate of incorporation, preliminary contracts, commencement of business, duties of secretary before and after incorporation.

Unit 2
Memorandum of Association, Purpose and contents, Alteration of memorandum, Doctrine of Ultra Vires, Articles of Association, Contents, Alteration of articles of association, Distinction between memorandum and articles, Constructive notice of memorandum and articles, Table A.

Unit 3
Raising of capital: Share, Types of shares, Share capital, Classification of share capital, Allotment of shares, Rules, Irregular allotment, Underwriting, Brokerage, Buy back of shares, Provisions, Issue of shares at a premium and at a discount, Calls on shares, Forfeiture and surrender of shares, Transfer and transmission of shares, Share certificates and share warrants.

Unit 4
Company meetings: Kinds of company meetings, Law of meetings, Secretaries duties relating to various meetings of the company. Company Secretary: Introduction, types, Definition, Appointment, Dismissal, Legal position, Scope, Statutory duties, Qualifications, Liabilities.

Unit 5
Winding up of companies, Modes of winding up, Compulsory winding up, Winding up under the supervision of the court, Voluntary winding up, secretary's duties in winding up of companies.

Skill Development Activities:
- Collect and Fill in the following Forms:
  - Demat Account opening Form and Prospectus-cum-Share application Form.
- Draft the following:
  - Notice to convene Annual General Meeting, and Resolutions as to the declaration of Dividend, Appointment of Auditor, Issue of Bonus Shares.

TEXTBOOKS:
1. N.D. Kapoor – Corporate Laws and Secretarial Practice, Sultan Chand and Sons
2. Chawla and Garg – Secretarial Practice, Kalyani Publishers

REFERENCE BOOKS:
1. G.K. Kapoor – Corporate Laws and Secretarial Practice, Sultan Chand and Sons
2. D.P. Jain – Company Law and Secretarial Practice, Dhanpat Rai and Sons

15MAL101 MALAYALAM I  1 0 2 2

Objectives: To appreciate the aesthetics & cultural implications; to enhance creative thinking in mother-tongue; to learn our culture & values; to equip students read & write correct Malayalam; to correct the mistakes in pronunciation; to create awareness that good language is the sign of complete personality.

Unit 1

Unit 2

Unit 3
Short stories from period 1/2/3, Poovanpazham - Vaikaom Muhammed Basheer - Literary & Cultural figures of Kerala and about their literary contributions.

Unit 4

Unit 5
Error-free Malayalam: 1. Language; 2. Clarity of expression; 3. Punctuation.

Thettillatha Malayalam – Writing - a. Expansion of ideas; b. Precis Writing; c. Essay Writing; d. Letter writing; e. Radio Speech; f. Script/ Feature/ Script Writing; g. News Editing; h. Advertising; i. Editing; j. Editorial Writing; k. Critical appreciation of literary works (Any one or two as an assignment).
REFERENCES:

15MAL111 MALAYALAM II

OBJECTIVES:
To appreciate the aesthetics & cultural implications; to enhance creative thinking in mother-tongue; to learn our culture & values; to equip students read & write correct Malayalam; to correct the mistakes in pronunciation; to create awareness that good language is the sign of complete personality.

UNIT 1
Ancient poet trio: Kalayanasougandhikam, (kallum marangalun... namukkennarika vrikodara) Kunjan Nambiar - Critical analysis of his poetry - Ancient Drama: Kerala Sakunthalam (Act 1), Kalidasan (Translated by Attor Krishna Pisharody).

UNIT 2

UNIT 3

UNIT 4
Part of an autobiography/ travelogue: Kannerum Kinavum, V. T. Bhattathirippadu - Socio-cultural literature - historical importance.

UNIT 5
Error-free Malayalam: 1. Language; 2. Clarity of expression; 3. Punctuation.

TEXTBOOKS:

REFERENCES:
SYLLABI

B Com – Taxation and Finance 2015 admissions onwards

2. Santi Narayan - Differential Calculus, S. Chand Publishers
3. Santi Narayan - Integral Calculus, S. Chand Publishers

15MAT113 BUSINESS STATISTICS AND OPERATIONS RESEARCH 3 1 0 4

Objective: To develop an understanding of problem solving methods, to understand the basic concepts of statistics and operations research and to apply the results to real life business problems.

Unit 1
Data representations and analysis: Meaning and scope of statistics, collection of data, primary and secondary methods of data collection, classification of data, presentation of data by diagrams, bar diagram and pie diagram.

Unit 2
Averages, arithmetic mean, median, mode, properties and uses, measures of dispersion, quartile deviation, standard deviation and co-efficient of variation.

Unit 3
Probability, Addition theorem, Multiplication theorem, independence of events, conditional probability.

Unit 4
Correlation, meaning and definition, scatter diagram, Pearson’s correlation coefficient, computation and interpretation, Regression, the two regression equations. Time series, meaning and components, business forecasting, methods of estimating trend, graphic, and semi average, moving average method.

Unit 5
Linear programming problem, introduction, mathematical formulation of the problem, graphical solution, standard form of LPP, solution of LPP by simplex method.

Network Scheduling by CPM, introduction, Activities and events, network diagram.

TEXTBOOKS:
2. Operations Research - L. R Potti - Yamuna publications, Trivandrum

REFERENCES:
2. Operations Research - Kanti swaroop, P. K Gupta and Mannmohan, Sultan chand and sons

15OEL231 - 2xx OPEN ELECTIVES 3 0 0 3

Open electives syllabi - see at the end of the booklet.

15SAN101 SANSKRIT I 1 0 2 2

Objectives: To familiarize students with Sanskrit language and literature; to enable them to read and understand Sanskrit verses and sentences; to help them acquire expertise for self-study of Sanskrit texts and communication in Sanskrit; to help the students imbibe values of life and Indian culture as propounded in scriptures.

Unit 1
Introduction to Sanskrit language, Devanagari script - Vowels and consonants, pronunciation, classification of consonants, conjunct consonants, words – nouns and verbs, cases – introduction, numbers, Pronouns, communicating time in Sanskrit. Practical classes in spoken Sanskrit.

Unit 2
Verbs - Singular, Dual and plural – First person, Second person, Third person.
Tenses – Past, Present and Future – Atmanepadi and Parasmaipadi - karthariprayoga.

Unit 3
Words for communication, slokas, moral stories, subhashithas, riddles (from the books prescribed).

Unit 4
Selected slokas from Valmiki Ramayana, Kalidasa’s works and Bhagavad Gita. Ramayana – chapter VIII - verse 5; Mahabharata - chapter 174, verse 16; Bhagavad Gita – chapter IV - verse 8; Kalidasa’s Sakuntalam - Act IV – verse 4.

Unit 5
Translation of simple sentences from Sanskrit to English and vice-versa.

ESSENTIAL READINGS:
1. Praveshaha; Publisher: Samskrita bharati, Aksharam, 8th cross, 2nd phase, Girinagar, Bangalore-560 085
2. Sanskrit Reader I, II and III, R. S. Vadhyar and Sons, Kalpathi, Palakkad
3. Prakriya Bhashyam written and published by Fr. John Kunnappally
4. Sanskrit Primer by Edward Delavan Perry, published by Grinn and Company Boston
5. Sabdamanjari, R. S. Vadyar and Sons, Kalpathi, Palakkad
6. Namalinganusasanam by Amarasimha published by Travancore Sanskrit series
**Objectives:**
To familiarize students with Sanskrit language and literature; to enable them to read and understand Sanskrit verses and sentences; to help them acquire expertise for self-study of Sanskrit texts and communication in Sanskrit; to help the students imbibe values of life and Indian culture as propounded in scriptures.

**Unit 1**
Seven cases, indeclinables, sentence making with indeclinables, Saphtha karakas.

**Unit 2**
Ktavatu Pratyaya, Upasargas, Ktvanta, Tumunnanta, Lyabanta.
Three Lakaras – brief introduction, Lot lakara.

**Unit 3**
Words and sentences for advanced communication. Slokas, moral stories (Panchatantra) Subhashitas, riddles.

**Unit 4**
Introduction to classical literature, classification of Kavyas, classification of Dramas - The five Mahakavyas, selected slokas from devotional kavyas - Bhagavad Gita – chapter II verse 47, chapter IV verse 7, chapter VI verse 5, chapter VIII verse 6, chapter XVI verse 21, Kalidasa’s Sakuntala act IV verse 4, Isavasyopanishat 1st Mantra, Mahabharata chapter 149 verses 14 - 120, Neelisara chapter – III.

**Unit 5**
Translation of paragraphs from Sanskrit to English and vice-versa.

**Essential Readings:**
1. Praveshaha; Publisher: Samskrita bharati, Aksharam, 8th cross, 2nd phase, girinagar, Bangalore-560 085
2. Sanskrit Reader I, II and III, R. S. Vadhyar and Sons, Kalpathi, Palakkad
3. Prakriya Bhashyam written and published by Fr. John Kunnappally
4. Sanskrit Primer by Edward Delavan Perry, published by Ginn and Company Boston
5. Sabdamanjari, R. S. Vadyar and Sons, Kalpathi, Palakkad
6. Namalinganusasanam by Amarasimha published by Travancore Sanskrit series

**Life Skills I**
Soft skills and its importance: Pleasure and pains of transition from an academic environment to work-environment. Need for change. Fears, stress and competition in the professional world. Importance of positive attitude, self motivation and continuous knowledge upgradation.

**Self Confidence:**
Characteristics of the person perceived, characteristics of the situation, Characteristics of the Perceiver. Attitude, Values, Motivation, Emotion Management, Steps to like yourself, Positive Mental Attitude, Assertiveness.

**Presentations:**
Preparations, Outlining, Hints for efficient practice, Last minute tasks, means of effective presentation, language, Gestures, Posture, Facial expressions, Professional attire.

**Vocabulary building:** A brief introduction into the methods and practices of learning vocabulary. Learning how to face questions on antonyms, synonyms, spelling error, analogy etc. Faulty comparison, wrong form of words and confused words like understanding the nuances of spelling changes and wrong use of words.

**Listening Skills:**
The importance of listening in communication and how to listen actively.

**Prepositions and Articles:**
A experiential method of learning the uses of articles and prepositions in sentences is provided.

**Problem solving:**
Number System; LCM & HCF; Divisibility Test; Surds and Indices; Logarithms; Ratio, Proportions and Variations; Partnership; Time speed and distance; work time problems;

**Data Interpretation:**
Numerical Data Tables; Line Graphs; Bar Charts and Pie charts; Caselet Forms; Mix Diagrams; Geometrical Diagrams and other forms of Data Representation.

**Logical Reasoning:**
Family Tree; Linear Arrangements; Circular and Complex Arrangement; Conditionalities and Grouping; Sequencing and Scheduling; Selections; Networks; Codes; Cubes; Venn Diagram in Logical Reasoning.

**Textbooks:**
4. The Hard Truth about Soft Skills, by Amazon Publication.

**References:**
1. Quantitative Aptitude, by R S Aggarwal, S Chand Publ.
3. Data Interpretation, R S Aggarwal, S Chand Publ.
SYLLABI  
B Com – Taxation and Finance  
2015 admissions onwards

4. Nova GRE, KAPAL GRE, Barrons GRE books;
5. Quantitative Aptitude, The Institute of Chartered Accountants of India.
7. The BBC and British Council online resources
8. Owl Purdue University online teaching resources
9. www.thegrammarbook.com online teaching resources
10. www.englishpage.com online teaching resources and other useful websites.

15SSK211  
LIFE SKILLS II  
1 0 2 2


Group Discussions: Advantages of Group Discussions, Structured GD – Roles, Negative roles to be avoided, Personality traits to do well in a GD, Initiation techniques, How to perform in a group discussion, Summarization techniques.

Listening Comprehension: Exercise on improving listening skills, Grammar basics: Topics like clauses, punctuation, capitalization, number agreement, pronouns, tenses etc.

Reading Comprehension advanced: A course on how to approach middle level reading comprehension passages.

Problem solving – Money Related problems; Mixtures; Symbol Based problems; Clocks and Calendars; Simple, Linear, Quadratic and Polynomial Equations; Special Equations; Inequalities; Functions and Graphs; Sequence and Series; Set Theory; Permutations and Combinations; Probability; Statistics.

Data Sufficiency: Concepts and Problem Solving.

Non-Verbal Reasoning and Simple Engineering Aptitude: Mirror Image; Water Image; Paper Folding; Paper Cutting; Grouping Of Figures; Figure Formation and Analysis; Completion of Incomplete Pattern; Figure Matrix; Miscellaneous.

Special Aptitude: Cloth, Leather, 2D and 3D Objects, Coin, Match Sticks, Stubs, Chalk, Chess Board, Land and geodesic problems etc., Related Problems

TEXTBOOKS:

REFERENCES:
1. Quantitative Aptitude, by R S Aggarwal, S Chand Publ.
5. The BBC and British Council online resources
6. Owl Purdue University online teaching resources
7. www.thegrammarbook.com online teaching resources
8. www.englishpage.com online teaching resources and other useful websites.

15SSK301  
LIFE SKILLS III  
1 0 2 2


Facing an Interview: Foundation in core subject, Industry Orientation/ Knowledge about the company, Professional Personality, Communication Skills, activities before interview, upon entering interview room, during the interview and at the end. Mock interviews.

Advanced Grammar: Topics like parallel construction, dangling modifiers, active and passive voices, etc.

Syllogisms, Critical reasoning: A course on verbal reasoning. Listening Comprehension advanced: An exercise on improving listening skills.

Reading Comprehension advanced: A course on how to approach advanced level of reading, comprehension passages. Exercises on competitive exam questions.

Specific Training: Solving campus recruitment papers, National level and state level competitive examination papers; Speed mathematics; Tackling aptitude problems asked in interview; Techniques to remember (In Mathematics). Lateral Thinking
problems. Quick checking of answers techniques; Techniques on elimination of options, Estimating and predicting correct answer; Time management in aptitude tests; Test taking strategies.

TEXTBOOKS:
4. The Hard Truth about Soft Skills, by Amazon Publication.

REFERENCES:
1. Speed Mathematics, Secrets of Lightning Mental Calculations, by Bill Handley, Master Mind books.
2. The Trachtenberg Speed System of Basic Mathematics, Rupa & Co., Publishers;
5. Quick Arithmetic, by Ashish Agarwal, S Chand Publ.;
8. The BBC and British Council online resources
9. Owl Purdue University online teaching resources
10. www.thegrammarbook.com online teaching resources
11. www.englishpage.com online teaching resources and other useful websites.

15TAM101 TAMIL I 1022

Objectives: To introduce the students to different literature - Sangam literature, Epics, Bhashki literature and modern literature; to improve their ability to communicate with creative concepts, and also to introduce them to the usefulness of basic grammatical components in Tamil.

Unit 1 Sangam literature: Kurunthokai; (2, 6, 8, 40 patalkal) – puranam (74, 112, 184, 192 patalkal) – tirkkuṭal (ičāimāṭchi, amaicu).

Unit 2 Epic literature: āḷḷappattiṟkāṟiṇā ∅ ∅ ∅ ∅ (valakkuttaiKalai 50-55).

Spiritual Literature: tiruppavai (3, 4) – tavāram (māciṟivaiyum).

Medieval Literature: bāratiyar kannāṭ pāṭṭu (ēṉ vilaiyāṭtu pillai) – bāratiyakāṇ kutṟmpavaiḷakku (tāltā tāltāṭṭu).

Unit 3 Novet: Jayakantāṟ kuru piṟṭam

Essay: Aṇṇaṭ āṟ tāṉṭa tamiḻkakam̟
Unit 3
thagava vaṭṭeṇi — layagai — paṭiṭṭhagai — unukkagai ayaṭṭhagai.

Unit 4

Unit 5
tamij moḷ ayīl kaṇiṇi payaṇpāṭu - Karuttu parimārṇam - viḷampara moḷiyamaippu - pāṭcu - nāṭakam paṭaippu - ciṭṭukatai, katai, putiṇam paṭaippu.

TEXTBOOKS:
Mu. Varatandaṅ "Tamij laṭṭyai varaṭṭa" cāthiyā akeṭeṇi pasiḷkeṭṭaṇ, 2012
nā. Viḷaṅmaḷai "paṭanakatakalum, paḷamọḷakalum" niṟṟi ceṟṟuṟi puttaṇa veliṭṭṭakam; 1980, 2008
nā. Viḷaṅmaḷai, "tamijar niṟṟiṟṟaṭṭiṟṟai" niṟṟi ceṟṟuṟi puttaṇa veliṭṭṭakam 1964, 2006