

# **Dr. N.G.P.ARTS AND SCIENCE COLLEGE (Autonomous)**

## **REGULATIONS 2019-20 for Under Graduate Programme (Outcome Based Education model with Choice Based Credit System)**

### **B.Com. (Accounting and Taxation)**

(For the students admitted during the academic year 2020-21 and onwards)

### **Programme: B.Com. (Accounting and Taxation)**

#### **Eligibility**

A candidate who has passed in Higher Secondary Examination with any Academic Stream or Vocational Stream as one of the subjects under Higher Secondary Board of Examination and as per the norms set by the Government of Tamil Nadu or an Examination accepted as equivalent there to by the Academic Council, subject to such conditions as may be prescribed thereto are permitted to appear and qualify for the **Bachelor of Commerce (Accounting and Taxation) Degree Examination** of this College after a programme of study of three academic years.

#### **Programme Educational Objectives**

The Curriculum is designed to attain the following learning goals which students shall accomplish by the time of their graduation:

1. Able to demonstrate a substantial understanding of concepts in the key areas of Accounting and its applications.
2. Build professional excellence in the area of Taxation with creative mind.
3. Attain the skill in the field of Accountancy & Taxation as Accountant, Entrepreneur, Scholars, Researchers and Tax Consultants.
4. Perform with corporate ethics and abide with law to serve the society.



## PROGRAMME OUTCOMES

On the successful completion of the program, the following are the expected outcomes.

<b>PO Number</b>	<b>PO Statement</b>
<b>PO1</b>	Gain basic knowledge in Accounting and to understand the Field of Taxation to serve the society.
<b>PO2</b>	Understand the corporate world with professional skill
<b>PO3</b>	Obtain the basic traits for their professional excellence at global Level.
<b>PO4</b>	Progress with the socio-economic challenges related to accounting & taxation and shaping a successful individual.
<b>PO5</b>	To act with ethics and to serve the society.



**Guidelines for Programmes offering Part I& Part II for Two Semesters:**

Part	Subjects	No. of Papers	Credit	Semester No.
I	Tamil / Hindi / French/Malayalam	2	2 x 3 = 6	I & II
II	English	2	2 x 3 = 6	I & II
III	Core (Credits 2,3,4 )	18-20	70	I to VI
	Inter Departmental Course (IDC)		16	I to IV
	Discipline Specific Elective (DSE)	3	3 x 4 =12	V & VI
	Skill Enhancement Course(SEC)	4	4 x 3=12	III,IV,V& VI
	Generic Elective(GE)	2	2 x 2=4	III & IV
	Lab on Project (LoP)	1	1	III to V
IV	Environmental Studies(AECC)	1	2	I
	Value Education (VE) (Human Rights, Womens' Rights) (AECC)	2	4	II and III
	General Awareness(On-Line Exam) (AECC)	1	2	IV
	RM ( AECC)	1	2	V
	Innovation and IPR (AECC)	1	2	VI
V	Extension Activity NSS / Sports / Department Activity	-	1	I to VI
<b>TOTAL CREDITS</b>			<b>140</b>	



## CURRICULUM

## B.Com ACCOUNTING AND TAXATION PROGRAMME

Course Code	Course Category	Course Name	L	T	P	Exam (hours)	Max Marks			Credits
							CIA	ESE	Total	
First Semester										
Part – I										
191TL1A1TA	Language - I	Tamil-I	4	1	-	3	25	75	100	3
201TL1A1HA		Hindi-I								
201TL1A1MA		Malayalam-I								
201TL1A1FA		French – I								
Part – II										
191EL1A1EA	Language - II	English – I	4	-	1	3	25	75	100	3
Part – III										
205AT1A1CA	Core - I	Financial Accounting - I	5	1	-	3	25	75	100	4
195AT1A1CB	Core - II	Business Management	4	-	-	3	25	75	100	4
195AT1A1CP	Core Practical - I	HR Skills –I	-	-	4	3	40	60	100	2
205FI1A1IA	IDC-I	Business Economics	4	-	-	3	25	75	100	4
Part – IV										
193MB1A1AA	AECC - I	Environmental Studies	2	-	-	3	-	50	50	2
Total			23	2	5	-	-	-	650	22

*P. Suresh*  
13/5/2020

**BoS Chairman/HoD**  
**Department of Commerce (A & T)**  
**Dr. N. G. P. Arts and Science College**  
**Coimbatore - 641 048**





Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Second Semester										
Part - I										
191TL1A2TA	Language - I	Tamil-II	4	1	-	3	25	75	100	3
201TL1A2HA		Hindi-II								
201TL1A2MA		Malayalam-II								
201TL1A2FA		French – II								
Part – II										
201EL1A2EA	Language - II	English – II	4	-	1	3	25	75	100	3
Part – III										
195AT1A2CA	Core – III	Financial Accounting – II	5	1	-	3	25	75	100	4
195AT1A2CB	Core -IV	Business Communication	4	-	-	3	25	75	100	4
195AT1A2CP	Core Practical – II	HR Skills –II	-	-	4	3	40	60	100	2
195BI1A2IA	IDC – II	Business Law	4	-	-	3	25	75	100	4
Part - IV										
196BM1A2AA	AECC - II	Human Rights	2	-	-	3	-	50	50	2
Total			23	2	5	-	-	-	650	22



Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Third Semester										
195AT1A3CA	Core -V	Corporate Accounting I	5	1	-	3	25	75	100	4
195AT1A3CB	Core-VI	Income Tax Law and Practice - I	5	1	-	3	25	75	100	4
195AT1A3CC	Core-VII	Financial Services	5	1	-	3	25	75	100	4
192MT1B3IB	IDC -III	Business Mathematics	3	1	-	3	25	75	100	4
195AT1A3SP	SEC Practical-I	Computer Applications in Business	-	-	4	3	40	60	100	2
	GE -I		2	-	-	3	-	50	50	2
	LoP	Lab on Project	-	-	-	-	-	-	-	-
Part - IV										
191TL1A3AA	AECC - III	Basic Tamil	2	-	-	3	-	50	50	2
191TL1A3AB		Advanced Tamil								
195CR1A3AA		Women’s Rights								
Total			22	4	4				600	22



Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Fourth Semester										
Part III										
195AT1A4CA	Core-VIII	Corporate Accounting II	5	1	-	3	25	75	100	4
195AT1A4CB	Core-IX	Income Tax Law and Practice II	5	1	-	3	25	75	100	4
195AT1A4CC	Core-X	Financial Management	5	1	-	3	25	75	100	4
195AT1A4SP	SEC - Practical II	Computerized Accounting	-	-	4	3	40	60	100	2
192MT1B4IB	IDC -IV	Business Statistics	4	-	-	3	25	75	100	4
	GE -II		2	-	-	3	-	50	50	2
	LoP	Lab on Project	-	-	-	-	-	-	-	-
Part - IV										
191TL1A4AA	AECC - IV	Basic Tamil	2	-	-	3	-	50	50	2
191TL1A4AB		Advanced Tamil								
192PY1A4AA		General Awareness								
Total			23	3	4				600	22



Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Fifth Semester										
195BI1A5CA	Core-XI	Cost Accounting	5	1	-	3	25	75	100	4
195AT1A5CB	Core-XII	Goods and Services Tax	4	1	-	3	25	75	100	4
195AT1A5CC	Core-XIII	Practical Auditing	4	1	-	3	25	75	100	4
195AT1A5CD	Core-XIV	Industrial Law	4	-	-	3	25	75	100	4
195AT1A5SP	SEC – Practical III	Statistical Package Of Social Science	-	-	4	3	40	60	100	2
195FI1A5DA	DSE - I	Personal Finance	4	-	-	3	25	75	100	4
195CI1A5DA		E -Commerce								
195AT1A5DA		Corporate Governance and Business Ethics								
195AT1A5CT	IT	Industrial Training	Grade A to C							
195AT1A5LA	LoP	Lab on Project	-	-	-	-	50	-	50	1
Part - IV										
192MT1A5AA	AECC - IV	Research Methodology	2	-	-	3	-	50	50	2
Total			23	3	4	-	-	-	700	25



Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Sixth Semester										
Part-III										
195IB1A6CA	Core - XV	Management Accounting	4	1	-	3	25	75	100	4
195AT1A6CB	Core - XVI	Entrepreneurial Development	3	-	-	3	25	75	100	4
195AT1A6CV	Core -XVII	Project Work	-	-	8	3	40	60	100	4
195AT1A6SA	SEC -IV	Human Resource Management	4	-	-	3	25	75	100	4
195FI1A6DA	DSE-II	Public Finance	4	-	-	3	25	75	100	4
195CI1A6DA		Banking Theory Law and Practice								
195AT1A6DA		Company Law								
195FI1A6DB	DSE-III	Project Finance	4	-	-	3	25	75	100	4
195CI1A6DB		Retail Management								
195AT1A6DB		Fundamentals of e-Filing								
Part – IV										
195BI1A6AA	AECC - VI	Innovation and IPR	2	-	-	3	-	50	50	2
Part-V										
195AT1A6XA		Extension Activity	-	-	-	-	50	-	50	1
Total			21	1	8				700	27
Grand Total									3900	140



## DISCIPLINE SPECIFIC ELECTIVE

Students shall select the desired course of their choice in the listed elective course during Semesters V & VI

### Semester V (Elective I)

#### List of Elective Courses

S. No.	Course Code	Name of the Course
1.	195FI1A5DA	Personal Finance
2.	195CI1A5DA	E-Commerce
3.	195AT1A5DA	Corporate Governance and Business Ethics

### Semester VI (Elective II)

#### List of Elective Courses

S. No.	Course Code	Name of the Course
1.	195FI1A6DA	Public Finance
2.	195CI1A6DA	Banking Theory Law and Practice
3.	195AT1A6DA	Company Law

### Semester VI (Elective III)

#### List of Elective Courses

S. No.	Course Code	Name of the Course
1.	195FI1A6DB	Project Finance
2.	195CI1A6DB	Retail Management
3.	195AT1A6DB	Fundamentals of E-Filing





### GENERIC ELECTIVE COURSES (GE)

The following are the courses offered under Generic Elective Course

#### Semester III (GE-I)

S. No.	Course Code	Course Name
1	195AT1A3GA	Basics of Income Tax and E - Filing

#### Semester IV (GE-II)

S. No.	Course Code	Course Name
1	195AT1A4GA	Fundamentals of GST

### EXTRA CREDIT COURSES

The following are the courses offered under self study to earn extra credits:

S. No.	Course Code	Course Name
1	195AT1ASSA	Marketing
2	195AT1ASSB	Insurance Law and Practice

### CERTIFICATE PROGRAMMES

The following are the programme offered to earn extra credits:

S. No.	Programme Code and Name	Course Code	Course Name
1	5AT5A Certificate course in Income Tax E - Filing	195AT5A1CA	Income Tax E - Filing
2	5AT5B Certificate course in Investment Management	195AT5B1CA	Investment Management



## MOOC (NPTEL/SWAYAM/ SPOKEN TUTORIAL)

The following are the online courses offered:

Please refer the following link to select the courses

- [www.swayam.org](http://www.swayam.org)
- [www.nptel.ac.in](http://www.nptel.ac.in)
- [www.spoken-tutorial.org](http://www.spoken-tutorial.org)



## REGULATION 2019-20

Effective from the academic year 2019-20 and applicable to the students admitted to the Degree of Bachelor of Science / Commerce/ Arts.

### 1. NOMENCLATURE

1.1 Faculty: Refers to a group of programmes concerned with a major division of knowledge are. Eg. Faculty of Computer Science consists of disciplines like Departments of Computer Science, Information Technology, Computer Technology and Computer Applications.

1.2 Programme: Refers to the Bachelor of Science / Commerce / Arts Stream that a student has chosen for study.

1.3 Batch: Refers to the starting and completion year of a programme of study. Eg. Batch of 2015–2018 refers to students belonging to a 3 year Degree programme admitted in 2015 and completing in 2018.

1.4 Course Refers to a component (a paper) of a programme. A course may be designed to involve lectures / tutorials / laboratory work / seminar / project work/ practical training / report writing / Viva voce, etc or a combination of these, to meet effectively the teaching and learning needs and the credits may be assigned suitably.

#### a) Core Courses

A course, which should compulsorily be studied by a candidate as a core requirement is termed as a Core course.

#### b) Inter Disciplinary Course (IDC)

A course chosen generally from a related discipline/subject, with an intention to seek exposure in the discipline relating to the core domain of the student.

#### c) Discipline Specific Elective (DSE) Course: DSE courses are the courses offered by the respective disciplinary/ interdisciplinary programme.

#### d) Skill Enhancement Courses (SEC): SEC courses are value-based and/or skill-based and are aimed at providing hands-on-training, competencies, skills, etc.

#### e) Ability Enhancement Courses (AEC): AECC courses are the courses based upon the content that leads to Knowledge enhancement. These



are mandatory for all disciplines. Environmental Science, Human Rights, Women's Rights, General Awareness, IPR and Innovation, Entrepreneurship Development and Research Methodology.

All these courses should be taught according to Outcome based Education.

### 1.5 Lab on Project (LoP)

To promote the undergraduate research among all the students, the LoP is introduced beyond their regular class hours. LoP is introduced as group project consisting of not more than five members. It consist of four stages namely Literature collection, Identification of Research area, Execution of research and Reporting / Publication of research reports/ product developments. These four stages spread over from III to V semester.

### 1.6 Project work

It is considered as a special course involving application of knowledge in problem solving / analyzing /exploring a real life situation / difficult problem. The Project work will be given in lieu of a Core paper.

### Extra credits

Extra credits will be awarded to a student for achievements in co-curricular activities carried out outside the regular class hours. The guidelines for the award of extra credits are given in section- these credits are not mandatory for completing the programme.

### Advanced Learner Course (ALC):

ALC is doing work of a higher standard than usual for students at that stage in their education. Research work carried out in University/ Research Institutions/ Industries of repute in India or abroad for a period of 15 to 30 days will be considered as Advanced Learners Course.



## 2. STRUCTURE OF PROGRAMME

### 2.1 PART – I: LANGUAGE

Tamil or any one of the languages namely Malayalam, Hindi and French will be offered under Part – I in the first two / four semesters.

### 2.2 PART – II : ENGLISH

English will be offered during the first two / four semester.

### 2.3 PART – III :

- Core course
- Inter Departmental Course (IDC)
- Discipline Specific Elective (DSE)
- Skill Enhancement Course (SEC)
- Generic Elective (GE)
- Lab on Project (LoP)
- Industrial Training (IT)

### 2.4 PART IV

#### 2.4.1 Ability Enhancement Compulsory Course

The ability enhancement courses such as i) Environmental Studies, ii) Human Rights, iii) Womens' Rights, iv) General Awareness, v) Research Methodology, vi) Intellectual Property Rights(IPR), Innovation and Entrepreneurship or IPR and Innovation from I to VI Semester.

a) Those who have not studied Tamil up to XII Std and taken a non-Tamil language under Part-I shall take Tamil comprising of two courses.

(OR)

b) Those who have studied Tamil up to XII std and taken a non-Tamil language under Part-I shall take Advanced Tamil comprising of two courses in the third and fourth semesters.

(OR)

c) Students who come under the above a+b categories are exempted from Women's Rights and General awareness during III and IV semester respectively.



## 2.5 PART V: EXTENSION ACTIVITIES

The following co-curricular and extracurricular activities are offered under institutional / department Association/ club/ extension programmes for the students under extension activities from I to IV semester.

### a) Institutional

- National Service Scheme (NSS)  
Participation in any one of the camps organized by NSS unit.
- Friends of Police(FoP)  
Active participation in traffic regulation and other extension activities
- Sports  
Active participation in any one of the sports activities
- Youth Red Cross (YRC)  
Active participation in YRC programmes

### b) Department Association

Membership and active participation in the department association activities.

### c) Clubs

Membership and active participation in any one club activities.

## 1. CREDIT ALLOTTMENT

The following is the credit allotment:

- Lecture Hours (Theory) : Max.1 credit per lecture hour per week,  
1 credit per tutorial hour per week
- Laboratory Hours : 1 credit for 2 Practical hours per week.
- Project Work : 1 credit for 2 hours of project work per week

## 2. DURATION OF THE PROGRAMME

A student is normally expected to complete the B.Sc. /B.com. /BA Programme in 6 semesters. However, in any case not more than 7 consecutive semesters. Failing which the concern BoS will identify suitable / equivalent course.





### 3. REQUIREMENTS FOR COMPLETION OF A SEMESTER

Candidate shall be permitted to appear for the End Semester examinations for any semester (practical/theory) if

- i) He/she secures not less than 75% of attendance in the number of working days during the semester.
- ii) He/she earns a progress certificate from the Head of the institution, of having satisfactorily completed the course of study prescribed in the scheme of examinations for that semester as required by these regulations, and
- iii) His/her conduct / character is satisfactory.
  - Provided that it shall be open to the Academic council, or any authority delegated with such powers by the Academic council, to grant exemption to a candidate who has failed to earn 75% of the attendance prescribed, for valid reasons, subject to usual conditions. (Refer the Ordinance No.1 of 1990 of the Bharathiar University)
  - A candidate who earned 75% of attendance and more in the current semester are eligible to write the examination in current semester subjects.
  - A candidate who has secured less than 65% but 55% and above attendance in any semester has to compensate the shortage in attendance in the subsequent semester besides earning the required percentage of attendance in that semester and appear for both semester papers together at the end of the later semester.
  - A candidate who has secured less than 55% of attendance in any semester shall not be permitted to appear for the regular examinations and to continue the study in the subsequent semester. He/she has to rejoin the semester in which the attendance is less than 55%.
  - A candidate who has secured less than 65% of attendance in the final semester has to compensate his/her attendance shortage in a manner as decided by the concerned Head of the department after rejoining the same course.



#### 4. EXAMINATIONS

- The end semester examinations shall normally be conducted after completing 90 working days for each semester.
- The maximum marks for each theory and practical course (including the project work and Viva-Voce examination in the final Semester) shall be 100 with the following breakup.

##### (i) Theory Courses

Continuous Internal Assessment (CIA) : 25 Marks

End Semester Exams (ESE) : 75 Marks

##### (ii) For Practical/ Courses

Continuous Internal Assessment (CIA) : 40 Marks

End Semester Exams (ESE) : 60 Marks

- a. The following are the distribution of marks for the Continuous Internal Assessment in Practical, Project / Industrial Training Courses.

##### Continuous Internal Assessment for Practical Courses:

S.No	For - UG practical courses	Distribution of Marks					
1	Minimum 10 experiments to be conducted/practical paper/semester	20	15	10	8	5	4
2	Tests : Two tests out of which one shall be during the mid semester and the other to be conducted as model test at the end of the semester.)	16	10	10	8	6	6
3	Observation Note Book	4	5	5	4	4	-
	TOTAL MARKS	40	30	25	20	15	10



### Project viva-voce / Industrial Training

The following are the distribution of marks for the continuous Internal assessment in UG Project/Industrial Training courses.

S.no	For - UG Project courses//Industrial Training	Distribution of Marks	
1	Review-I	5	10
2	Review-II	5	10
3	Review-III	5	10
4	Document, Preparation and Implementation	10	10
	TOTAL MARKS	25	40

b. Following are the distribution of marks for the External Examination in UG Project /Industrial Training courses

S.no	For - UG Project //Industrial Training courses	Distribution of Marks	
1	Record Work and Presentation	35	40
2	Viva-Voce	15	20
	TOTAL MARKS	50	60

### Part – IV

The courses offered under Part – IV shall have only End Semester Examinations (ESE) for a maximum of 50 Marks. However, Students who select “Tamil” under Part IV, will be assessed only by Continuous Internal Assessment (CIA). The marks shall be furnished to the COE by the concerned Course teacher through the Head of the Department.



## 6.1 CONTINUOUS ASSESSMENT EXAMS

### 6.1 Theory courses

#### a) Continuous Internal Assessment test (CIA)

There will be a Minimum of two Continuous Assessment Exams, for each Theory course. The first and Second Assessment Exams will be conducted for a Maximum of 50 Marks and 75 marks respectively. The total marks secured in the Two Assessment Exams will be converted to 15 Marks.

#### b) Utilization of Library

Marks will be awarded to the student based on the hours spent in the library after the working hours and submission of report by the student.

Hours spent in Library	Marks	Type of Document submitted
2	1	Report/ Assignment/ Class presentation
4	2	
6	3	
8	4	
10	5	
12	6	

- During the Library hour, the student must spend time in reading the articles, books, journals of their subject of interest
- Each student should borrow minimum three books during the semester
- Student is expected to submit one Report / Assignment / Class Presentation per Course.

#### c) Class Participation

Active participation in classroom discussion by the student will be evaluated based on Integration of knowledge, Interaction and Participation and demonstration of knowledge.



d) Papers / Reports/ Assignments/ Class Presentation

The student will be evaluated based on his ability to do analysis of application of theory to real world problems or creative extension of class room learning and his/her ability to communicate the given topic effectively and clearly.

**Continuous Assessment OBE Rubrics Score Sheet**

Degree: \_\_\_\_\_ Branch: \_\_\_\_\_ Semester: \_\_\_\_\_

Course Code: \_\_\_\_\_ Course: \_\_\_\_\_

Max. Marks: \_\_\_\_\_ Internal: \_\_\_\_\_ External: \_\_\_\_\_ Total: \_\_\_\_\_

S.No.	REG. NO	THEORY / PRACTICAL & LIBRARY CLASS PARTICIPATION (15) (Compulsory)				RUBRICS ASSESSMENT (SELECT ANY ONE)									Total Marks out of : 30	Total Marks out of : 16 / 10 / 08 / 04
						PAPERS / REPORTS (15)			ASSIGNMENTS (15)			CLASS PRESENTATION (15)				
		Library	Integration of Knowledge	Interaction & Participation	Demonstration of Knowledge	Organization & Knowledge	Format & Spelling	Reference / Experiments	Demonstration of Knowledge	Format & Spelling	Reference	Content & Coherence	Creativity and Speaking Skills	Duration of Presentation		
1		6	3	3	3	5	5	5	5	5	5	5	5	5		



The following are the distribution of marks for the continuous internal assessment in UG practical courses

S.No	For - UG Practical Courses	Distribution of Marks					
1	Minimum 10 experiments to be conducted/practical paper/semester	20	15	10	8	5	4
2	Tests : Two tests out of which one shall be during the mid semester and the other to be conducted as model test at the end of the semester.)	16	10	10	8	6	6
3	Observation Note Book	4	5	5	4	4	-
	TOTAL MARKS	40	30	25	20	15	10





## 7. FOR PROGRAMME COMPLETION

Programme Completion (for students admitted in the A.Y.2019-20 and Onwards)

Student has to complete the following:

- i) Part I, II,III,IV,V as mentioned in the scheme
- ii) Industrial/ Institutional training

Students must undertake industrial / institutional training for a minimum of 15 days and not exceeding 30 days during the IV semester summer vacation. The students will submit the report for evaluation during V semester.

Based on the performance Grade will be awarded as follows:

Marks Scored	Grade to be awarded
75 and above	A
60-74	B
40-59	C
< 40	Re-Appearence

- iii) Skill Enhancement Training

Student must undergo Skill Enhancement training on Communication skills (I and II Semester) and Quantitative aptitude (III and IV Semester) respectively each for 40 h.



## 8. EXTRA CREDITS

- Earning extra credit is mandatory. However, it is not essential for programme completion
- Extra Credits will be awarded to a student for achievement in co-curricular/ extracurricular activities carried other than the regular class-hours.
- The detailed guidelines for the award of extra credits are as follows:
- A student is permitted to earn a maximum of five extra Credits during the programme duration of UG from I to V Semester.
- Candidate can claim a maximum of 1 credit under each category listed.

The following are the guidelines for the award of Extra credits:

### 8.1 Proficiency in foreign language

Qualification	Credit
A pass in any foreign language in the examination conducted by an authorized agency	1

### 8.2 Proficiency in Hindi

Qualification	Credit
A pass in the Hindi examination conducted by Dakshin Bharat Hindi Prachar Sabha	1

Examination passed during the programme period only will be considered for extra credit

### 8.3 Self-study Course

Qualification	Credit
A pass in the self-study courses offered by the department	1

The candidate should register the self-study course offered by the department only in the III semester



#### 8.4 Typewriting/Short hand

A Pass in short hand /typewriting examination conducted by Tamil Nadu Department of Technical Education (TNDTE) and the credit will be awarded.

Qualification	Credit
A pass in the type writing / short hand examination offered by TNDTE	1

#### 8.5 Diploma / Certificate

Courses offered by any recognized University / NCVRT

Qualification	Credit
A pass in any Certificate course/ Diploma / PG Diploma	1

#### 8.6 CA/ICSI/CMA

Qualification	Credit
Qualifying foundation / Inter level / Final in CA/ICSI/CMA / etc.,	1

#### 8.7 Sports and Games

The Student can earn extra credit based on their Achievement in sports as given below:

Qualification	Credits
Achievement in University/ State / National/ International	1

#### 8.8 Online Courses

Pass in any one of the online courses

Qualification	Credit
SWAYAM/NPTEL/Spoken Tutorial etc.,	1



## 8.9 Publications / Conference Presentations (Oral/Poster)/Awards

Qualification	Credit
Research Publications in Journals/ oral/poster presentation in Conference	1

## 8.10 Innovation / Incubation / Patent / Sponsored Projects / Consultancy

Qualification	Credit
Development of model/ Products /Prototype /Process/ App/Registration of Patents/ Copyrights/Trademarks/Sponsored Projects /Consultancy	1

## 8.11 Representation

Qualification	Credit
State / National level celebrations such as Independence day, Republic day Parade, National Integration camp etc.,	1



Course Code	Course Name	Category	L	T	P	Credit
191TL1A1TA	தமிழ்த் தாள் - I	மொழி- I	4	1	-	3

### PREAMBLE

This course has been designed for students to learn and understand

- மொழிப்பாடங்களின் வாயிலாக தமிழரின் பண்பாடு , பகுத்தறிவு ஆகியவற்றை அறியச் செய்தல்
- கலை மற்றும் மரபுகளை அறியச் செய்தல்
- மாணவர்களின் படைப்பாக்கத்திறன்களை ஊக்குவித்தல்

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	வாழ்க்கைத்திறன்கள் (Life Skills) – மாணவனின் செயலாக்கத்திறனை ஊக்குவித்தல்	K1,K2,K3
CO2	மதிப்புக்கல்வி (Attitude and Value education)	K2,K4
CO3	பாட இணைச் செயல்பாடுகள் (Co-curricular activities)	K2,K3,K4
CO4	சூழலியல் ஆக்கம் (Ecology)	K4
CO5	மொழி அறிவு (Tamil knowledge)	K5, K6

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	M	M	M	M
CO3	S	M	M	M	M
CO4	S	M	M	M	M
CO5	S	M	M	M	M

**S Strong**

**M Medium**

**L Low**



191TL1A1TA	தமிழ்த்தாள் - I	SEMESTER I
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Total Credits: 03

Total Instruction Hours: 60 h

### Syllabus

**Unit I**      மறுமலர்ச்சிக் கவிதைகள்      12 h

1. உயிர் பெற்ற தமிழர் பாட்டு - பாரதியார்
2. படி - பாரதிதாசன்
3. போராடப் புறப்பட்டோம் - தமிழ் ஒளி
4. தமிழ்க் கொலை புரியாதீர் - புலவர் குழந்தை
5. திரைத்தமிழ்
  - அ) சும்மா கிடந்த நிலத்தை எனத்தொடங்கும் பாடல் -
  - \_ பட்டுக்கோட்டை கல்யாண சுந்தரனார்
  - ஆ) சமரசம் உலாவும் இடமும் எனத்தொடங்கும் பாடல் - மருதகாசி
  - இ) உன்னை அறிந்தால் எனத்தொடங்கும் பாடல் - கண்ணதாசன்

**Unit II**      புதுக்கவிதைகள்      12 h

1. கடமையைச் செய் - மீரா
2. அம்மாவின் பொய்கள் - ஞானக்கூத்தன்
3. செருப்புடன் ஒரு பேட்டி - மு.மேத்தா
4. ஒரு சிங்கவால் குரங்கின் மரணம் - சிற்பி
5. கடல்கோள் 2004 - முத்தமிழ் விரும்பி
6. கரிக்கிறது தாய்ப்பால் - ஆரூர் தமிழ்நாடன்
7. பள்ளி - நா. முத்துக்குமார்
8. ஹைகூ கவிதைகள் - 15 கவிதைகள்

**Unit III**      பெண்ணியம்      08 h

1. ஒரு கதவும் கொஞ்சம் கள்ளிப்பாலும் - தாமரை
2. நீரில் அலையும் முகம் - அ. வெண்ணிலா
3. தொட்டிச் செடி - இளம்பிறை
4. ஏனிந்த வித்தியாசங்கள் - மல்லிகா





## Unit IV சிறுகதைகள்

15 h

- |                        |                    |
|------------------------|--------------------|
| 1. வேப்பமரம்           | - ந. பிச்சமூர்த்தி |
| 2. அகல்யை              | - புதுமைப்பித்தன்  |
| 3. ஒருபிடி சோறு        | - ஜெயகாந்தன்       |
| 4. காய்ச்சமரம்         | - கி. ராஜநாராயணன்  |
| 5. நிராசை              | - பாமா             |
| 6. எருமை சீமாட்டி      | - பெருமாள் முருகன் |
| 7. குதிரை மசால் தாத்தா | - சு. வேணுகோபால்   |

## Unit V இலக்கியவரலாறு, இலக்கணம் மற்றும் பயிற்சிப் பகுதி

13 h

### அ. இலக்கிய வரலாறு

1. மறுமலர்ச்சிக் கவிஞர்களின் தமிழ்ப்பணிகள்
2. புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும்
3. சிறுகதையின் தோற்றமும் வளர்ச்சியும்

### ஆ. இலக்கணம்

1. வல்லினம் மிகும், மிகா இடங்கள் (ஒற்றுப்பிழை நீக்கி எழுதுதல்)
2. ர,ற ,ல, ழ, ள ,ண, ந,ன, வேறுபாடு (ஒலிப்பு நெறி, சொற்பொருள் வேறுபாடு அறிதல்)

### இ. படைப்பாக்கப் பயிற்சி

1. கவிதை, சிறுகதை எழுதுதல்

## Text Books

- 1 செய்யுள் மற்றும் உரைநடைத் திரட்டு . 2019. தொகுப்பு : தமிழ்த் துறை , டாக்டர் என். ஜி.பி. கலை மற்றும் அறிவியல் கல்லூரி. நியூ செஞ்சுரி புக் ஹவுஸ்(பி)லிட். சென்னை.

## References

- 1 பேராசிரியர் முனைவர் பாக்கியமேரி. இலக்கணம் இலக்கிய வரலாறு மொழித்திறன். முதல் பதிப்பு 2013 . பூவேந்தன் பதிப்பகம். சென்னை
- 2 தமிழண்ணல் . புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு . பதினாறாம் பதிப்பு 2000 மீனாட்சி புத்தக நிலையம். மதுரை.
- 3 பேராசிரியர் புலவர் இளவரசு ,சோம. புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு. எட்டாம் பதிப்பு ஜூலை 2012.மணிவாசகர் பதிப்பகம்.சென்னை
- 4 தமிழ் இணையக் கல்விக்கழகம். <<http://www.tamilvu.org/> >



Course Code	Course Name	Category	L	T	P	Credit
201TL1A1HA	HINDI-I	Language 1	4	1	-	03

### PREAMBLE

This course has been designed for students to learn and understand

- the writing ability and develop reading skill.
- various concepts and techniques for criticizing literature, to learn the techniques for expansion of ideas and translation process.

communicate Hindi

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Learn the fundamentals of novels and stories.	K1
CO2	Understand the principles of translation work.	K2
CO3	Apply the knowledge writing critical views on fiction.	K3
CO4	Build creative ability.	K3
CO5	Expose the power of creative reading.	K2

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	S
CO2	S	M	M	M	S
CO3	S	M	S	M	S
CO4	S	M	S	M	S
CO5	S	M	S	M	S

**S Strong**

**M Medium**

**L Low**



201TL1A1HA	HINDI-I	SEMESTER I
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Total Credits: 03

Total Instruction Hours: 60 h

### Syllabus

<b>Unit I</b>	गद्य – नूतन गद्य संग्रह (जय प्रकाश)	12 h
	पाठ 1- रजिया	
	पाठ 2- मक्रील	
	पाठ 3- बहता पानी निर्मला	
	पाठ 4- राष्ट्रपिता महात्मा गाँधी	
<b>Unit II</b>	कहानी कुंज- डॉ वी.पी. 'अमिताभ'	12 h
	कहानी कुंज- डॉ वी.पी. 'अमिताभ' (पाठ 1-4)	
<b>Unit III</b>	व्याकरण	12 h
	शब्द विचार ( संज्ञा, सर्वनाम, कारक, विशेषण)	
<b>Unit IV</b>	अनुच्छेद लेखन	12 h
	अनुच्छेद लेखन	
<b>Unit V</b>	अनुवाद	12 h
	अभ्यास-III (केवल अंग्रेजी से हिन्दी में)	

### Text Books

- 1 प्रकाशक: सुमित्र प्रकाशन 204 लीला अपार्टमेंट्स, 15 हेस्टिंग्स रोड' अशोक नगर  
इलाहाबाद-211001 (Unit - I)
- 2 प्रकाशक: गोविन्द प्रकाशन सदर बाजार, मथुरा उत्तर प्रदेश – 281001 (Unit-II)
- 3 पुस्तक: व्याकरण प्रदिप – रामदेव प्रकाशक: हिन्दी भवन 36 टेगोर नगर इलाहाबाद –  
211024 (Unit-III)
- 4 पुस्तक: व्याकरण प्रदिप – रामदेव प्रकाशक: हिन्दी भवन 36 इलाहाबाद-211024 (Unit-IV)
- 5 (पाठ 1 to 10) प्रकाशक: दक्षिण भारत प्रचार सभा चेन्नई -17 (Unit - V)



Course Code	Course Name	Category	L	T	P	Credit
201TL1A1MA	MALAYALAM	Language - I	4	1	-	3

### PREAMBLE

This course has been designed for students to learn and understand

- develop the writing ability and develop reading skill.
- various concepts and techniques for criticizing literature, to learn the techniques for expansion of ideas and translation process.

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Learn the fundamentals of novels and stories.	K1
CO2	Understand the principles of translation work.	K2
CO3	Apply the knowledge writing critical views on fiction	K3
CO4	Build creative ability.	K3
CO5	Expose the power of creative reading.	K2

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	S
CO2	S	M	M	M	S
CO3	S	M	S	M	S
CO4	S	M	S	M	S
CO5	S	M	S	M	S

**S Strong**

**M Medium**

**L Low**



201TL1A1MA	MALAYALAM - I	SEMESTER I
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**Total Credits: 3**

**Total Instruction Hours: 60 h**

### Syllabus

<b>Unit I</b>	Novel	12 h
	1. Alahayude penmakkal	
<b>Unit II</b>	Novel	12 h
	1. Alahayude penmakkal	
<b>Unit III</b>	Short Story	14 h
	2. Nalinakanthi	
<b>Unit IV</b>	Short Story	10 h
	2. Nalinakanthi	
<b>Unit V</b>		12 h
	Composition & Translation	

### Text Books

- 1 Alahayude penmakkal (NOVEL) By Sara Joseph Published by Current books Thrissur.
- 2 Nalinakanthi (Short story) By T.Padmanabhan Published by DC.Books Kottayam
- 3 Expansion of ideas, General Essay And Translation.

### References

- 1 Malayala Novel Sahithyam
- 2 Malayala cherukatha Innale Innu.



Course Code	Course Name	Category	L	T	P	Credit
201TL1A1FA	FRENCH- I	Language - I	4	1	-	3

## PREAMBLE

This course has been designed for students to learn and understand

- Competence in General Communication Skills - Oral + Written - Comprehension & Expression.
- the Culture, life style and the civilization aspects of the French people as well as of France.
- Competency in translating simple French sentences into English and vice versa.

## COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Learn the Basic verbs, numbers and accents.	K1
CO2	learn the adjectives and the classroom environment in France.	K2
CO3	Learn the Plural, Articles and the Hobbies.	K3
CO4	learn the Cultural Activity in France.	K3
CO5	learn the Sentiments, life style of the French people and the usage of the conditional tense.	K2

## MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	S
CO2	S	M	M	M	S
CO3	S	M	S	M	S
CO4	S	M	S	M	S
CO5	S	M	S	M	S

**S Strong**

**M Medium**

**L Low**



201TL1A1FA	FRENCH- I	SEMESTER I
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Total Credits: 3

Total Instruction Hours: 60 h

### Syllabus

#### Unit I Salut I Page 10

12 h

Objectifs de Communication	Tâche	Activités de réception et de production orale
<ul style="list-style-type: none"> <li>• Saluer</li> <li>• Enter en contact avec quelqu'un.</li> <li>• Se présenter.</li> <li>• S'excuser</li> </ul>	En cours de cuisine, premiers contacts avec les membres d'un groupe	<ul style="list-style-type: none"> <li>• Comprendre des personnes qui se saluent.</li> <li>• Échanger pour entrer en contact, se présenter, saluer, s'excuser.</li> <li>• Communiquer avec <i>tu</i> ou <i>vous</i>.</li> <li>• Comprendre les consignes de classe</li> <li>• Épeler son nom et son prénom.</li> </ul> <p>Computer jusqu'à 10.</p>

#### Unit II Enchanté I Page 20

12 h

Objectifs de Communication	Tâche	Activités de réception et de production orale
<ul style="list-style-type: none"> <li>• Demander de se présenter.</li> <li>• Présenter quelqu'un.</li> </ul>	Dans la classe de français, se présenter et remplir une fiche pour le professeur.	<ul style="list-style-type: none"> <li>• Comprendre les informations essentielles dans un échange en milieu professionnel.</li> <li>• Échanger pour se présenter et présenter quelqu'un.</li> </ul>

#### Unit III J'adore I Page 30

12 h

Objectifs de Communication	Tâche	Activités de réception et de production orale
<ul style="list-style-type: none"> <li>• Exprimer ses goûts.</li> </ul>	Dans un café, participer à une soirée de rencontres	<ul style="list-style-type: none"> <li>• Dans une soirée de rencontres rapid comprendre des personnes qui échantent sur elles et sur leurs goût</li> <li>• Comprendre une personne</li> </ul>



	rapides et remplir de tâches d'appréciation.	qui parler des goûts de quelqu'un d'autre.
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**Unit IV J'adore I Page 30**

14 h

<b>Objectifs de Communication</b>	<b>Tâche</b>	<b>Activités de réception et de production orale</b>
<ul style="list-style-type: none"> <li>• Présenter quelqu'un</li> </ul>	Dans un café, participer à une soirée de rencontres rapides et remplir de tâches d'appréciation	<ul style="list-style-type: none"> <li>• Exprimer ses goûts.</li> <li>• Comprendre une demande laissée sur un répondeur téléphonique.</li> <li>• Parler de ses projets de week-end.</li> </ul>
Autoévaluation du module I Page 40 – Préparation au DELF A1 page 42		

**Unit V Tu veux bien? Page 46**

10 h

<b>Objectifs de Communication</b>	<b>Tâche</b>	<b>Activités de réception et de production orale</b>
<ul style="list-style-type: none"> <li>• Demander à quelqu'un de faire quelque chose.</li> <li>• Demander poliment.</li> <li>• Parler d'actions passées.</li> </ul>	Organiser un programme d'activités pour accueillir une personne importante.	<ul style="list-style-type: none"> <li>• Comprendre une personne demande un service à quelqu'un.</li> <li>• Demander à quelqu'un de faire quelque chose.</li> <li>• Imaginer et raconter au passé à partir de situations dessinées.</li> </ul>

**Text Books**

- 1 Regine Merieux, Yves Loiseau, LATITUDES 1(Methode de Français), Goyal Publisher & Distributors Pvt.Ltd., 86 UB Jawahar Nagar (Kamala Nagar),Delhi-7 Les Editions Dider, Paris,2008- Imprime en Roumanie par Canale en Janvier 2012.





Course Code	Course Name	Category	L	T	P	Credit
191EL1A1EA	ENGLISH - I	Language - II	4	0	1	3

## PREAMBLE

This course has been designed for students to learn and understand

- To experience the effect of dialogue, the brilliance of imagery and the magnificence of varied genre
- To strengthen the student's English vocabulary and understanding of English sentence structure
- To communicate effectively and acquire knowledge on the transactional concept of English language

## COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Extend interest in and appreciation of the works of eminent writers from various literatures	K2
CO2	Interpret the genres in literature through the master works of great visionaries	K3
CO3	Perceive the language gaps through a clear model of the grammatical structure	K5
CO4	Analyze the concepts of texts in the course of different lessons which are realistic and discursive in nature	K4
CO5	Value the integral concepts of English grammar necessarily required in their linguistic competence	K5

## MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	S
CO2	S	S	S	S	S
CO3	M	S	S	S	M
CO4	S	S	M	S	M
CO5	S	S	S	S	M

**S Strong**

**M Medium**

**L Low**



<b>191EL1A1EA</b>	<b>ENGLISH - I</b>	<b>SEMESTER I</b>
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**Total Credits: 3**

**Total Instruction Hours: 60 h**

### **Syllabus**

**Unit I**      Genre Studies - I 10 h

The Road Not Taken – Robert Frost

All the World's a Stage – William Shakespeare

Whitewashing the Fence – Mark Twain

The Face of Judas Iscariot - Bonnie Chamberlain

Soul Gone Home – Langston Hughes

**Unit II**      Genre Studies - II 11 h

Ode on a Grecian Urn – John Keats

Mending Wall – Robert Frost

My Early Days – Dr. A.P.J. Abdul Kalam

Nightfall – Isaac Asimov

A Kind of Justice – Margret Atwood

**Unit III**      Grammar - I 14 h

Parts of Speech

Articles and Prepositions

Subject Verb Agreement

Degrees of Comparison

Sequence of Tenses

**Unit IV**      Genre Studies - III 11 h

On his Blindness - John Milton

Small - Scale Reflections on a Great House – A.K. Ramanujan

On Prayer – Khalil Gibran

The Garden Party – Katherine Mansfield

The Tell - Tale Heart – Edgar Allen Poe



**Unit V** Grammar - II

14 h

If Conditionals

Modal Auxiliary Verbs

Question Types/Tags

Voice

Direct and Indirect Speech

**Text Books**

- 1 Prabha, Vithya. R and S. Nithya Devi. 2019. Sparkle: English Textbook for First Year. McGraw Hill Education, Chennai.
- 2 Wren and Martin. 2006. High School English Grammar and Composition. S. Chand Publishing, New Delhi.

**References**

- 1 Bajwa and Kaushik. 2010. Springboard to Success- Workbook for Developing English and Employability Skills. Orient Black Swan, Chennai
- 2 Syamala. V. 2002. Effective English Communication for You. Emerald Publishers, Chennai.
- 3 Krishnaswamy. N, Lalitha Krishnaswamy & B.S. Valke. 2015. Eco English, Learning English through Environment Issues. An Integrated, Interactive Anthology. Bloomsbury Publications, New Delhi.
- 4 Krishnaswamy. N. 2000. Modern English: A Book of Grammar, Usage And Composition. Macmillan, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
205AT1A1CA	FINANCIAL ACCOUNTING- I	CORE	5	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- The basic accounting knowledge related to business
- The accounts of special organizations
- Special business transactions

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Know the basic concepts in accounting	K1
CO2	Acquire knowledge in solving the errors and to prepare Bank Reconciliation Statement.	K2 & K3
CO3	Obtain knowledge in preparing final accounts	K2 & K3
CO4	Impart knowledge in the accounting process of non trading concerns and various methods of depreciation	K3
CO5	Know the accounting procedures in Consignment and Joint venture	K2 & K3

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	L	L	L	L
CO2	S	S	S	M	M
CO3	S	S	S	M	M
CO4	S	S	S	S	S
CO5	S	S	S	M	M

**S Strong**

**M Medium**

**L Low**



<b>205AT1A1CA</b>	<b>FINANCIAL ACCOUNTING- I</b>	<b>SEMESTER I</b>
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**Total Credits: 4**

**Total Instruction Hours: 72 h**

### **Syllabus**

**Unit I**      Basic Accounting 15 h

Basic Accounting Principles ,Concepts and Conventions -Relationship of Accounting with other Disciplines- Role of Accountant in the society- Journal-Ledger- Subsidiary Books.

**Unit II**      Rectification of Errors and BRS 12 h

Rectification of Errors- Suspense account-Preparation of Trial Balance- Bank Reconciliation Statement – Causes for difference between cash book and pass book- Methods of preparation of Bank Reconciliation Statement.

**Unit III**      Advanced Final accounts 15 h

Advanced Final accounts-with all Adjustments - Preparation of Trading, Profit & loss Account and Balance sheet.

**Unit IV**      Accounts of Non- Trading Concerns, Depreciation and Royalties 15 h

Accounts of Non- Trading Concerns- Distinction between reserves and provisions - Depreciation accounting- Methods of Depreciation - Royalty Accounts- Sub lease- Accounting treatments.

**Unit V**      Consignment and Joint Venture 15 h

Consignment – Valuation of stock on consignment- Accounting for loss of goods- Accounting treatment of Consignment- Joint Venture- Features- Difference between Joint venture and Consignment -Methods of Recording Joint venture Transactions.

**Note:** Distribution of Marks: 80% problems and 20% Theory.



## Text Books

- 1 Jain S.P., and Narang K, 2018,"Financial Accounting", Fifth Edition, Kalyani Publishers, New Delhi.

## References

- 1 Reddy T.S. and Murthy A , 2018, "Financial Accounting", Sixth Edition, Margham Publications, Chennai.
- 2 Gupta R.L, 2009, "Financial Accounting", Eight Edition, Sultan Chand & Company Ltd., New Delhi.
- 3 Arulandam. M.A and Ramaan K.S, 2012," Advanced Accountancy" Revised Edition, Himalaya Publishing House,Mumbai.
- 4 Pillai. R.S.N and Bagavathi, Uma. S., 2012,"Fundamentals of Advanced Accounting" (Volume I). Third Revised Edition, Sultan Chand & Company Ltd., New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
195AT1A1CB	BUSINESS MANAGEMENT	CORE	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- The basics of principles of Management
- The functions of Management
- The various controlling techniques

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the nature , scope and principles of Management	K1
CO2	Learn the steps in planning and decision making	K2 & K3
CO3	Know the importance of organizing and delegation of Authority	K2 & K3
CO4	Learn the process of recruitment, leadership styles and motivation	K3
CO5	Know the various controlling techniques	K2 & K3

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	L	L	L	L
CO2	S	S	S	M	M
CO3	S	S	S	M	M
CO4	S	S	S	S	S
CO5	S	S	S	M	M

**S Strong**

**M Medium**

**L Low**



<b>195AT1A1CB</b>	<b>BUSINESS MANAGEMENT</b>	<b>SEMESTER I</b>
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### **Syllabus**

**Unit I** Introduction to Management 9 h

Role, Features, Process and importance- Management as a science or an art, Profession- Management Vs Administration- Levels of Management- Henry Fayol's Principles of Management- F.W. Taylor's Scientific Management

**Unit II** Planning 10 h

Nature, Characteristics and importance - Advantages and Limitations - Steps- Types of plans- Objectives-Concept of MBO (Management By Objectives) - Policies - Procedure- Rules- Strategies- Programmes and budgets- Decision Making- Individual and Group Decisions.

**Unit III** Organizing 10 h

Importance of Organization - Formal and Informal, Authority and Responsibility- Delegation of Authority-Principles, types, advantages and disadvantages of delegation- Centralization and Decentralization-Departmentation.

**Unit IV** Staffing 9 h

Nature and importance - Manpower planning - Recruitment, selection, training and performance appraisal - Motivation - Theories of motivation - Leadership - Leadership theories and styles - Formal and informal leaders.

**Unit V** Directing and Controlling 10 h

Significance - Supervision - Span of supervision - Factors determining span of supervision - Controlling - Traditional and modern Techniques - Control Process- Co-ordination - Importance - Principles and techniques.





## Text Books

- 1 Dinkar Pagare. 2006, "Principles of Management", Fifth Edition, Sultan Chand & Sons, New Delhi
- 2 Prasad, L.M., 2007, "Principles of Management", First Edition, Sultan Chand & Sons, New Delhi

## References

- 1 Charles W.L. Hill, Steven L Mcshane, 2000, "Principles of Management", First Edition, McGraw Hill Education, New York
- 2 Koontz and O'Donnell, 2007, "Principles of Management", First Edition, McGraw-Hill, New York.
- 3 Tulsan, P.C. and Pondey, 2005, "Business Organisation & Management", First Edition, Pearson, New Delhi.
- 4 Tripathi P C & Reddy P N, 2019, "Principles of Management", Kindle Edition, MC Graw Hill, New Delhi.



195AT1A1CP	CORE PRACTICAL: HR SKILLS- I	SEMESTER I
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**Total Credits: 2**

**Total Instructions Hours: 48 h**

S.No	List of Experiments
1	My first day, My Successes
2	My needs, Ice Breaking
3	Facing the seniors, facing the teachers
4	Critical Thinking
5	Creative writing, Conversational skills
6	My Experience
7	Academic Problems, Critical situations
8	Role Play, Word Play
9	Motivation
10	Face it
11	Joke Master
12	Impromptu

**Note:** Out of 12-10 Mandatory



Course Code	Course Name	Category	L	T	P	Credit
205FI1A1IA	BUSINESS ECONOMICS	IDC	4			4

### PREAMBLE

This course has been designed for students to learn and understand

- Basic concept of economics
- Business cycle and policy framework in India
- Factors for national income and computation

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand micro and macroeconomic concepts	K1
CO2	Know the supply side of market and cost analysis	K1
CO3	Recall business cycle and inflation	K2,K3
CO4	State the monetary and fiscal policy	K3
CO5	Specify factors for national income	K3

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	L	M	L	L	L
CO2	L	M	L	M	L
CO3	M	M	M	L	L
CO4	M	M	M	L	L
CO5	M	M	M	L	L

**S Strong**

**M Medium**

**L Low**



<b>205FI1A1IA</b>	<b>BUSINESS ECONOMICS</b>	<b>SEMESTER I</b>
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### **Syllabus**

**Unit I** Demand Analysis 15 h

Meaning- definition- scope of business economics- micro and macro economics- significance of business economics. Demand determinants – law of demand and demand curves – types of demand – concept of elasticity – methods of measuring price elasticity of demand.

**Unit II** Supply and Cost Analysis 10 h

Supply – factors affecting supply – law of supply – elasticity of supply and types of elasticity of supply – cost of production – concepts of cost and its types. Price and output decisions in various market forms: Determination of perfect market and imperfect market.

**Unit III** Business Cycle and Inflation 10 h

Introduction -characteristics of business cycle- phases of business cycle- boom-recession- depression- recovery. Inflation and Deflation: definition and meaning- types of Inflation -deflation- method of calculation and its effect in economy

**Unit IV** Monetary and Fiscal Policy 14 h

Meaning of monetary policy- objectives of monetary policy- limitations of monetary policy- instruments of monetary policy- Reserve Bank and control of credit (monetary policy)- Methods : general method (Quantitative) selective method (Qualitative)- Fiscal Policy: meaning- objectives- instruments- limitations.

**Unit V** National Income 11 h

Wealth and income- definition and concepts of national income- gross domestic product (GDP) - gross national product (GNP)- net national product (NNP)- national income (NI)- personal income (PI)- disposable personal income – per capita income- national income accounts or social accounting – methods of computation of national income- difficulties of computation of national income and per capita income



## Text Books

- 1 Sundaram. K.P.M and Shankaran. S, 2010 Business Economics [Fourth Edition] Sultan Chand and Sons Publishers New Delhi.
- 2 RuddarDatt, 2005.Indian Economy [Fifty-one Edition] Sultan Chand & Sons, New Delhi.

## References

- 1 Maheshwari P.C, Maheswari B.B & Sinha V.C 2015. Business Economics, SBPD Publishing House, Agra.
- 2 Dr.Ahuja. H.L 2014.Business Economics [Eleventh Edition] Sultan Chand Publications. New Delhi
- 3 Shankaran. S, 2013. Economic Analysis, [Seventh Edition] Margham Publication Chennai.
- 4 Manab Adhikary 2010. Business Economics [ Second Edition] Excel Books, New Delhi



Course Code	Course Name	Category	L	T	P	Credit
193MB1A1AA	VALUE EDUCATION- ENVIRONMENTAL STUDIES	AECC	2	-	-	2

### PREAMBLE

This course has been designed for students to learn and understand

- Multi disciplinary aspects of Environmental studies
- Importance to conserve the Biodiversity
- Causes of Pollution and its control

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	understand the importance of natural resources in order to conserve for the future.	K2
CO2	inculcate the knowledge on structure, function and energy flow in the Eco system.	K3
CO3	impart knowledge on Biodiversity and its conservation.	K3
CO4	create awareness on effects, causes and control of air, water, soil and noise pollution etc.	K2,K3
CO5	build awareness about sustainable development and Environmental protection	K2,K3

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	M	M	M	M
CO3	M	M	M	M	M
CO4	M	M	M	M	M
CO5	M	M	M	M	M

**S Strong**

**M Medium**

**L Low**



193MB1A1AA	VALUE EDUCATION- ENVIRONMENTAL STUDIES	SEMESTER I
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**Total Credits: 2**

**Total Instruction Hours: 24 h**

### Syllabus

#### **Unit I** Introduction to Environmental studies& Ecosystems 4 h

Multidisciplinary nature of environmental studies; components of environment – atmosphere, hydrosphere, lithosphere and biosphere. Scope and importance; Concept of sustainability and sustainable development. What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: food chain, food web and ecological succession. Case studies of the following ecosystems: Forest ecosystem, Grassland ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries).

#### **Unit II** Natural Resources: Renewable and Non-renewable Resources 5 h

Land Resources and land use change; Land degradation, soil erosion and desertification. Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations. Water: Use and overexploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state). Heating of earth and circulation of air; air mass formation and precipitation. Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies.

#### **Unit III** Biodiversity and Conservation 5 h

Levels of biological diversity: genetic, species and ecosystem diversity; Biogeography zones of India; Biodiversity patterns and global biodiversity hot spots. India as a mega-biodiversity nation; Endangered and endemic species of India. Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity. Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.

#### **Unit IV** Environmental Pollution, Environmental Policies & Practices 5 h

Environmental pollution : types, causes, effects and controls; Air, water, soil, chemical and noise pollution. Nuclear hazards and human health risks. Solid waste management: Control measures of urban and industrial waste. Pollution case studies. Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture. Environment Laws : Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and



control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act; International agreements; Montreal and Kyoto protocols and conservation on Biological Diversity (CBD). The Chemical Weapons Convention (CWC). Nature reserves, tribal population and rights, and human, wildlife conflicts in Indian context.

## **Unit V      Human Communities and the Environment & Field Work      5 h**

Human population and growth: Impacts on environment, human health and welfares. Carbon foot-print. Resettlement and rehabilitation of project affected persons; case studies. Disaster management: floods, earthquakes, cyclones and landslides. Environmental movements: Chipko, Silent valley, Bishnios of Rajasthan. Environmental ethics: Role of Indian and other religions and cultures in environmental conservation. Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi). Visit to an area to document environmental assets; river/forest/flora/fauna, etc. Visit to a local polluted site – Urban/Rural/Industrial/Agricultural. Study of common plants, insects, birds and basic principles of identification. Study of simple ecosystems-pond, river, Delhi Ridge, etc.

### **Text Books**

- 1 Carson, R. 2002. Silent Spring. Houghton Mifflin Harcourt
- 2 Gadgil, M., & Guha, R. 1993. This Fissured Land: An Ecological History of India. Univ. of California Press.
- 3 Gleeson, B. and Low, N. (eds.) 1999. Global Ethics and Environment, London, Routledge.
- 4 Gleick, P.H. 1993. Water in Crisis. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press.
- 5 Groom, Martha J. Gary K. Meffe, and Carl Ronald carroll. Principles of Conservation Biology. Sunderland: Sinauer Associates, 2006.
- 6 Grumbine, R. Edward, and Pandit, M.K. 2013. Threats from India's Himalaya dams. Science, 339: 36-37.
- 7 McCully, P. 1996. Rivers no more: the environmental effects of dams (pp. 2964). Zed Books.
- 8 McNeil, John R. 2000. Something New Under the Sun: An Environmental History of the Twentieth Century.
- 9 Odum, E.P., Odum, h.T. & Andrews, J. 1971. Fundamentals of Ecology. Philadelphia: Saunders.





Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Second Semester										
Part - I										
191TL1A2TA	Language - I	Tamil-II	4	1	-	3	25	75	100	3
201TL1A2HA		Hindi-II								
201TL1A2MA		Malayalam-II								
201TL1A2FA		French – II								
Part - II										
201EL1A2EA	Language - II	English – II	4	-	1	3	25	75	100	3
Part - III										
195AT1A2CA	Core - III	Financial Accounting - II	5	1	-	3	25	75	100	4
195AT1A2CB	Core - IV	Business Communication	4	-	-	3	25	75	100	4
195AT1A2CP	Core Practical II	HR Skills-II	-	-	4	3	40	60	100	2
195BI1A2IA	IDC - II	Business Law	4	-	-	3	25	75	100	4
Part - IV										
196BM1A2AA	AECC-II	Human Rights	2	-	-	3	-	50	50	2
Total			23	2	5	-	-	-	650	22

*A. Suresh*  
28/11/2020  
**BoS Chairman/HoD**  
**Department of Commerce (A & T)**  
**Dr. N. G. P. Arts and Science College**  
**Coimbatore – 641 048**



Dr.NGPASC  
COIMBATORE | INDIA

*B.Com. (A&T) (Students admitted during the AY 2020-21)*

Course Code	Course Name	Category	L	T	P	Credit
191TL1A2TA	பகுதி-1: தமிழ் - தாள்- II	மொழி	4	1	-	3

### PREAMBLE

This course has been designed for students to learn and understand

- மொழிப் பாடங்களின் வாயிலாகத் தமிழரின் பண்பாடு, பகுத்தறிவு ஆகியவற்றை அறியச் செய்தல்
- கலை மற்றும் மரபுகளை அறியச் செய்தல்
- மாணவர்களின் படைப்பாக்கத் திறன்களை ஊக்குவித்தல்

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	வாழ்க்கைத்திறன்கள் (Life Skills) – மாணவனின் செயலாக்கத்திறனை ஊக்குவித்தல்	K1,K2,K3
CO2	மதிப்புக்கல்வி (Attitude and Value education)	K2,K4
CO3	பாட இணைச் செயல்பாடுகள் (Co-curricular activities)	K2,K3,K4
CO4	சூழலியல் ஆக்கம் (Ecology)	K4
CO5	மொழி அறிவு (Tamil knowledge)	K5

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	M	M	M	M
CO3	S	M	M	M	M
CO4	S	M	M	M	M
CO5	S	M	M	M	M

**S Strong**

**M Medium**

**L Low**



Dr.NGPASC

COIMBATORE | INDIA

B.Com.AT (Students admitted during the AY 2020-21)

191TL1A2TA	பகுதி-1: தமிழ் - தாள்- II	SEMESTER II
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Total Credits: 3  
Total Instruction Hours: 60 h

### Syllabus

**Unit I அற இலக்கியம்** 12 h

1. திருக்குறள்

அ.அறன் வலியுறுத்தல் (அ. எண்: 04)

ஆ.நட்பாராய்தல் (அ. எண்: 80)

இ.சான்றாண்மை (அ. எண்: 99)

ஈ.குறிப்பறிதல் (அ. எண்: 110)

2. மூதுரை - ஒளவையார் (10 பாடல்கள் - 6,7,9,10,14,16,17,23,26,30)

**Unit II அற இலக்கியம்** 10 h

1. நாலடியார்

- அறிவுடைமை

2.பழமொழி நானூறு

- வீட்டு நெறி

3. கார்நாற்பது

- தோழி பருவங்காட்டி தலைமகளை வற்புறுத்திய பாடல்கள்  
(1முதல் - 18பாடல்கள் )

**Unit III உரைநடை** 10 h

1. பெற்றோர்ப் பேணல்

- திரு.வி.க.

2. உள்ளம் குளிர்ந்தது

- மு.வரதராசனார்

3. சங்கநெறிகள்

- வ.சுப.மாணிக்கம்

**Unit IV உரைநடை** 13 h

1.பெரியார் உணர்த்தும்

சுயமரியாதையும் சமதர்மமும் - வே. ஆனைமுத்து

2. வீரவணக்கம்

- கைலாசபதி

3.மொழியும்நிலமும்

- எஸ். ராமகிருஷ்ணன்



## Unit V இலக்கிய வரலாறு, இலக்கணம் மற்றும் பயிற்சிப் பகுதி

15 h

அ.இலக்கிய வரலாறு

1. பதினெண் கீழ்க்கணக்கு நூல்கள்
2. தமிழ் உரைநடையின் தோற்றமும் வளர்ச்சியும்

ஆ. இலக்கணம்

1. வழு, வழுவமைதி, வழாநிலை

இ. பயிற்சிப் பகுதி

1. நூல் மதிப்பீடு மற்றும் திரைக்கதை திறனாய்வு
2. தன்விவரக் குறிப்பு எழுதுதல்

**Note :** பயிற்சிப் பகுதியில் வினாக்கள் அமைத்தல் கூடாது

### Text Books

- தொகுப்பு: தமிழ்த்துறை, டாக்டர் என்.ஜி.பி. கலை அறிவியல் கல்லூரி (தன்னாட்சி)
- 1 செய்யுள் மற்றும் உரைநடைத் திரட்டு. (முதல்பதிப்பு.) சென்னை: நியூ செஞ்சுரி பக்ஹவுஸ் (பி) லிட்.

### References

- 1 பேராசிரியர் புலவர் இளவரசு, சோம. (ஜூலை2012). தமிழ் இலக்கிய வரலாறு. (எட்டாம் பதிப்பு) சென்னை: மணிவாசகர் பதிப்பகம்.
- 2 பேராசிரியர் முனைவர் பாக்கியமேரி (2013). இலக்கணம் இலக்கிய வரலாறு மொழித்திறன். (முதல் பதிப்பு) சென்னை பூவேந்தன் பதிப்பகம்.
- 3 தமிழ் இணையக் கல்விக்கழகம் <<http://www.tamilvu.org/>>



Course Code	Course Name	Category	L	T	P	Credit
201TL1A2HA	HINDI -II	LANGUAGE	4	1	-	3

### PREAMBLE

This course has been designed for students to learn and understand

- To develop the writing ability and develop reading skill.
- To learn various concepts and techniques for criticizing literature, to learn the techniques for expansion of ideas and translation process.

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Learn the fundamentals of novels and stories.	K1
CO2	Understand the principles of translation work.	K2
CO3	Apply the knowledge writing critical views on fiction.	K3
CO4	Build creative ability.	K3
CO5	Expose the power of creative reading.	K2

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	S
CO2	S	M	M	M	S
CO3	S	M	S	M	S
CO4	S	M	S	M	S
CO5	S	M	S	M	S

**S Strong**

**M Medium**

**L Low**



201TL1A2HA	HINDI -II	SEMESTER II
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**Total Credits:** 03

**Total Instruction Hours:** 60 h

## Syllabus

### Unit I 12 h

आधुनिक पद्य – शबरी (श्री नरेश मेहता)

प्रकाशक: लोकभारती प्रकाशन

पहली मंजिल, दरबारी बिल्डिंग,

महात्मा गाँधी मार्ग, इलाहाबाद-211001

### Unit II 12 h

उपन्यास: सेवासदन-प्रेमचन्द

प्रकाशक: सुमित्र प्रकाशन

204 लीला अपार्टमेंट्स, 15 हेस्टिंग्स रोड

अशोक नगर इलाहाबाद-211001

### Unit III 12 h

कहानी-किरीट- डा उषा पाठक / डा अचला पाण्डेय

पाठ 1. उसने कहा था

पाठ 2. कफ़न,

पाठ 3. चीफ़ की दावत

प्रकाशक: राधाकृष्ण प्रकाशन दिल्ली

### Unit IV 12 h

पत्र लेखन: (औपचारिक या अनौपचारिक)

पुस्तक: व्याकरण प्रदीप – रामदेव

प्रकाशक: हिन्दी भवन 36 इलाहाबाद-211024

### Unit V 12 h

अनुवाद अभ्यास-III (केवल हिन्दी से अंग्रेजी में)

(पाठ 1 to 10)

प्रकाशक: दक्षिण भारत प्रचार सभा चेन्नई -17



Course Code	Course Name	Category	L	T	P	Credit
201TL1A2MA	MALAYALAM - II	LANGUAGE	4	1	-	3

### PREAMBLE

This course has been designed for students to learn and understand

- To develop the writing ability and develop reading skill.
- To learn various concepts and techniques for criticizing literature, to learn the techniques for expansion of ideas and translation process.

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Learn the fundamentals of novels and stories.	K1
CO2	Understand the principles of translation work.	K2
CO3	Apply the knowledge writing critical views on fiction	K3
CO4	Build creative ability.	K3
CO5	Expose the power of creative reading.	K2

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	S
CO2	S	M	M	M	S
CO3	S	M	S	M	S
CO4	S	M	S	M	S
CO5	S	M	S	M	S

**S Strong**

**M Medium**

**L Low**



201TL1A2MA	MALAYALAM -II	SEMESTER II
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**Total Credits: 3**

**Total Instruction Hours: 60 h**

### Syllabus

<b>Unit I</b>		12 h
	Travelogue	
<b>Unit II</b>	Novel	12 h
	Travelogue	
<b>Unit III</b>		14 h
	Travelogue	
<b>Unit IV</b>		10 h
	Autobiography	
<b>Unit V</b>		12 h
	Autobiography	

### Text Books

- 1 Dubai Puzha (Travelogue) By K.Krishna Das, Published by Green books Thrissur.
- 2 Vazhithirivukal (Autobiography) By Dr.APJ Abdul Kalam Published by DC.Books Kottayam





Course Code	Course Name	Category	L	T	P	Credit
201TL1A2FA	FRENCH -II	LANGUAGE	4	1	-	3

### PREAMBLE

This course has been designed for students to learn and understand

- To Acquire Competence in General Communication Skills – Oral + Written – Comprehension & Expression.
- To Introduce the Culture, life style and the civilization aspects of the French people as well as of France.
- To help the students to acquire Competency in translating simple French sentences into English and vice versa.

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Learn the Basic verbs, numbers and accents.	K1
CO2	To learn the adjectives and the classroom environment in France.	K2
CO3	Learn the Plural, Articles and the Hobbies.	K3
CO4	To learn the Cultural Activity in France.	K3
CO5	To learn the Sentiments, life style of the French people and the usage of the conditional tense.	K2

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	S
CO2	S	M	M	M	S
CO3	S	M	S	M	S
CO4	S	M	S	M	S
CO5	S	M	S	M	S

**S Strong**

**M Medium**

**L Low**



201TL1A2FA	FRENCH -II	SEMESTER II
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**Total Credits: 3**

**Total Instruction Hours: 60 h**

## Syllabus

### Unit I

12 h

<ul style="list-style-type: none"> <li>Proposer, accepter, refuser une invitation.</li> <li>Indiquer la date.</li> </ul>	Organiser une soirée au cinéma avec des amis, par téléphone et par courriel.	<ul style="list-style-type: none"> <li>Comprendre un message d'invitations sur un répondeur téléphonique.</li> <li>Inviter quelqu'un à accepter ou refuser l'invitation.</li> </ul>
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### Unit II

12 h

<ul style="list-style-type: none"> <li>Prendre et fixer un rendez-vous.</li> <li>Demander et indiquer l'heure.</li> </ul>	Organiser une soirée au cinéma avec des amis, par téléphone et par courriel.	<ul style="list-style-type: none"> <li>Comprendre des personnes qui fixent un rendez-vous par téléphonique.</li> <li>Prendre un rendez-vous par téléphone</li> </ul>
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### Unit III

12 h

<ul style="list-style-type: none"> <li>Exprimer son point de vue positif et négatif.</li> <li>S'informer sur le prix.</li> <li>S'informer sur la quantité.</li> <li>Exprimer la quantité.</li> </ul>	En groupes, choisir un cadeau pour un ami.	<ul style="list-style-type: none"> <li>Exprimer son point de vue sur des idées de cadeau.</li> <li>Faire des achats dans un magasin</li> </ul>
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### Unit IV

12 h

<ul style="list-style-type: none"> <li>Demander et indiquer une direction.</li> <li>Localiser (près de, en face de ....).</li> </ul>	Suivre un itinéraire à l'aide d'indications par téléphone et d'un plan.	<ul style="list-style-type: none"> <li>Comprendre des indications de direction.</li> <li>Comprendre des indications de lieu.</li> </ul>
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### Unit V

12 h

<ul style="list-style-type: none"> <li>Exprimer l'obligation et l'interdit.</li> <li>Conseiller.</li> </ul>	Par courrier électronique, donner des informations et des conseils à un ami qui veut voyager.	<ul style="list-style-type: none"> <li>Comprendre une chanson.</li> <li>Comprendre de courts messages qui expérimentent l'obligation ou l'interdiction</li> <li>Donner des conseils à des personnes dans des situations données.</li> </ul>
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## Text Books

- 1 LATITUDES 1 (Méthode de français) Pages from 56 to 101, Author : RÉGINE MÉRIEUX Publisher : GOYAL Publishers & Distributors Pvt



Course Code	Course Name	Category	L	T	P	Credit
201EL1A2EA	ENGLISH - II	LANGUAGE	4	-	1	3

### PREAMBLE

This course has been designed for students to learn and understand

- The effect of dialogue, the brilliance of imagery and the magnificence of varied genres
- The vocabulary and to frame sentence structure
- The transactional concept of English language

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Interpret skills in communication and to shape their attitude	K2
CO2	Develop oral and written language skills in a business context	K3
CO3	Analyze to gain key strategies and expressions for communicating with professionals	K3
CO4	Inspect the knowledge to the corporate needs	K4
CO5	Formulate Inter and Intrapersonal skills	K5

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	S
CO2	S	S	S	S	S
CO3	M	S	S	S	M
CO4	S	S	M	S	M
CO5	S	S	S	S	M

**S Strong**

**M Medium**

**L Low**



<b>201EL1A2EA</b>	<b>ENGLISH - II</b>	<b>SEMESTER II</b>
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**Total Credits: 3**

**Total Instruction Hours: 60 h**

### **Syllabus**

**Unit I**      Technical English      12 h

Communication: Process- Methods- Channels- Barriers of Communications

Phonetics: Basics of phonetics - Consonants and Vowel sounds

Reading Skills: Skimming and Scanning- Reading Different Kinds of Texts- Types- Developing a Good Reading Speed

Writing Skills: Note- Making and note taking, Paragraph Writing: Structure and principles

**Unit II**      Business English      12 h

Structure and Planning of Letters: Elements of Structure- Forms of Layout- Style- Writing Business Letters

Quotation, Order and Tender: Inviting - Sending Quotation letter - Placing Orders- Inviting Tenders

E-mail Correspondence: Structure- Procedure- Style- Guidelines- Jargon and Acronyms- Security Precaution

Seminar and Meetings: Introduction- Organizing a Seminar- Sample Brochure- Conducting and Participating in a Meeting

**Unit III**      Professional English      12 h

Report Writing: Importance- Process- Types- Structure

Memo: Importance- Structure

Notice, Agenda and Minutes: Meeting- Notice- Agenda- Minutes: Preparation- Structure- Delivery

Brochures: Purpose- Audience- Qualities

**Unit IV**      Employment Communication      12 h

Resume Writing : Elements of Resume - difference between CV and Resume - Writing Job Application

Art of Conversation: Small Talk- Body Language- Principles of Good Conversation

Interview: Organizational role- Goals- Types- Interview Process

Group Discussion: Importance- Features- Strategies- Barriers



**Unit V      Soft Skills**

12 h

Self - Discovery and Goal Setting: Self - Discovery - Goals and Types- Benefits, Areas and Clarity of Goal Setting

Positive Thinking (PT) and Attitude: Benefits of PT and Attitude- Develop Positive Attitude and Thinking- Drive out Negative Thinking and Attitude

Etiquettes and Manners: Home, Table and Business, Time Management

**Text Books**

- 1 Prabha, Dr. R. Vithya & S. Nithya Devi. 2019. Sparkle. (1st Edn.) McGraw - Hill Education. Chennai. [Unit I - V]

**References**

- 1 Ghosh, B.N. Editor. 2017. Managing Soft Skills for Personality Development. McGraw - Hill Education, Chennai.
- 2 Adams, Katherine L. and Gloria I. Galanes. 2018. Communicating in Groups- Applications and Skills. McGraw - Hill Education, Chennai.
- 3 Koneru, Aruna. 2017. Professional Communication. McGraw - Hill Education, Chennai.
- 4 Koneru, Aruna. 2011. English Language Skills. McGraw - Hill Education, Chennai.



Course Code	Course Name	Category	L	T	P	Credit
195AT1A2CA	FINANCIAL ACCOUNTING - II	CORE	5	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- The basic concepts about financial accounting.
- The procedures & its applicability with respect to various enterprises.
- The accounts of specialized institutions.

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Relate the concepts about dependent and Independent branches, Departmental Accounting and inter Departmental Transfers.	K1 & K2
CO2	Understand the Hire Purchase Trading System and the Interest and Installments Purchase system.	K3
CO3	Examine the accounting principles and their implementation in partnership firms.	K3
CO4	Understand the concepts related with Retirement and Death of Partners.	K3
CO5	Discuss the insolvency of partners under Garner Vs Murray.	K3

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	M
CO2	S	M	M	M	M
CO3	S	M	M	S	M
CO4	S	M	M	S	M
CO5	S	M	M	S	M

**S Strong**

**M Medium**

**L Low**



195AT1A2CA	FINANCIAL ACCOUNTING - II	SEMESTER II
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**Total Credits: 4**

**Total Instruction Hours: 72 h**

### Syllabus

**Unit I** Branch Accounts and Departmental Accounts 12 h

Branch Accounts: Types of Branches- Dependent branches - Stock and Debtors system - Independent branch (Foreign branches excluded).

Departmental Accounts: Differences between Departmental Accounting and Branch Accounting - Basis for Allocation of Expenses - Inter Departmental Transfer at cost or Selling Price.

**Unit II** Hire purchase and Installment Purchase System 14 h

Hire purchase: Features- Hire Purchase Trading Account -Treatment for Hire purchase -Default and Repossession-Hire Purchase Trading Account (Debtors Method only).

Installment Purchase System: Accounting Treatment for installment purchase system.

**Unit III** Partnership Accounts 14 h

Fundamentals - Division of Profits- Capital Accounts of Partners- Fixed and Fluctuating Capital- Admission of a Partner- Sacrificing ratio- Goodwill- Methods of valuation of Goodwill- Treatment of Goodwill on admission of a partner.

**Unit IV** Retirement of a Partner 16 h

Profit Sharing Ratio- Gaining Ratio- Treatment of Goodwill- Memorandum Revaluation Account-Retirement cum Admission- Death of a Partner- Ascertainment of deceased partner's share of profits -Joint Life Policy.

**Unit V** Dissolution of Partnership Firm 16 h

Modes of Dissolution- Treatment of Goodwill on Dissolution - Insolvency of partners (Garner Vs Murray) - Capital ratio under fixed capital method and fluctuating capital method - Piecemeal Distribution (Proportionate Capital Method Only).

**Note:** 20% Theory and 80% Problem





## Text Books

- 1 Reddy T.S and Murthy A, 2019, "Financial Accounting", Sixth Edition, Margham Publication, Chennai.
- 2 Jain S.P and Narang K, 2017, "Advanced Accountancy" - Volume 1, Nineteenth Edition, Kalyani Publishers, New Delhi.

## References

- 1 Gupta R.L., 2016, "Advanced Accounting", Sixteenth Edition, Sultan Chand and Sons, New Delhi.
- 2 Shukla M.C, Gupta S.C and Grewal, T.S. 2016, "Advanced Accountancy" Volume 2, Sixteenth Edition, Sultan Chand and Sons, New Delhi.
- 3 Narayanasamy R. 2017, "Financial Accounting", Sixth Edition, PHI Publishers New Delhi.
- 4 Maheshwari S.N, Suneel K and Maheshwari, 2014, "Financial Accounting" Fifth Edition, Vikas Publications, Noida.



Course Code	Course Name	Category	L	T	P	Credit
195AT1A2CB	BUSINESS COMMUNICATION	CORE	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- The Effective writing skills.
- The communication between the business organizations.
- The preparation of Reports.

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recall basic knowledge about business communication and the methods of modern Communication.	K1
CO2	Enables the students to learn about various business letters regarding placing an order in business.	K2
CO3	Draft Quotations and enquiry letters.	K3 & K4
CO4	Developing the students to obtain knowledge in writing banking and insurance correspondence.	K3
CO5	Obtaining skill in preparing various reports.	K3

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	M
CO2	M	S	M	M	M
CO3	M	M	S	S	M
CO4	M	M	S	M	M
CO5	M	M	M	M	S

**S Strong**

**M Medium**

**L Low**



<b>195AT1A2CB</b>	<b>BUSINESS COMMUNICATION</b>	<b>SEMESTER II</b>
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### **Syllabus**

**Unit I** Business Communication 10 h

Meaning - Importance of Effective Business Communication- Modern Communication Methods - Electronic Communication: E- mail- Internet- Mobile- Skype- Video conferences - Barriers- Guidelines to overcome barriers.

**Unit II** Business letters 9 h

Need and Functions- kinds of business letter- Layout- heading, date line, inside address, attention line, opening, salutation, body, subject line, message, complimentary closing, signature, references, enclosures, notation, post-script, spacing, and punctuation style.

**Unit III** Business Correspondence 11 h

Quotations and tenders- Drafting letters of enquiry and replies - Order letters, execution and cancellation of orders- Drafting of sales letters- circular letters- Collection Letter-Customers dues, complaints and follow-up letter.

**Unit IV** Correspondence with other bodies 8 h

Correspondence with banks regarding overdraft, cash credit, statement of account- Correspondence with insurance companies regarding payment of premiums, claims and their settlement, renewal of policies.

**Unit V** Preparing Reports 10 h

Conduct of meetings- Resolutions- Minutes; Precise Writing- need and golden rules for writing a good precise; Report Writing- Importance - Special features - Kinds of Report- Business Report, Market Report and Press Report.



## Text Books

- 1 Rajendra Pal Korlahalli, J.S, 2017, "Essentials of Business communication", Thirteenth Edition, Sultan Chand & Sons, New Delhi.
- 2 Ramesh M.S & Pattanshetti, C.C., 2011, "Business Communication", Twelveth Edition, Sultan Chand & Sons, New Delhi.

## References

- 1 Premavathi.,N. ,2010, " Business Communication & Correspondence", Third Edition, Sultan Chand & Sons, New Delhi.
- 2 Rodriquez, M.V., 2003, "Effective Business Communication Concept", Thirteenth Edition, Vikas Publishing Company, Chennai.
- 3 Namita Gopal, 2013, "Business Communication", First Edition, New Age International Publishers, New Delhi.
- 4 Raymod. V. Lesikar, 2004, "Business Communication" Sixth Edition, AITBS Publications, New Delhi.



195AT1A2CP	CORE PRACTICAL II: HR SKILLS- II	SEMESTER II
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**Total Credits: 2**

**Total Instructions Hours: 48 h**

S.No	List of Experiments
1	Tips for effective living
2	Creativity
3	Intelligence Test
4	Emotional Intelligence
5	Marketing skills
6	GD Practice
7	Positive thinking
8	Personality Test
9	Reporting Practice
10	Resume writing
11	Application Writing

**Note:** Any 8 skills. (80% Viva voce and 20% Practical).



Course Code	Course Name	Category	L	T	P	Credit
195BI1A2IA	BUSINESS LAW	IDC	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- To provide the brief idea about the frame work of Indian Business Laws.
- To orient students about the legal aspects of business.
- To familiarize the students with case law studies related to Business Laws.

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Define Contract Law and describe about different types of contract.	K1
CO2	Identify the fundamental legal principles behind special contracts.	K2
CO3	Recognize various Negotiable Instruments and its legal requirements.	K2
CO4	Know the legal requirements of Contract of Sale and its associated legal principles.	K1&K2
CO5	Understand the legal and fiscal structure of Limited Liability Partnership.	K3

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	M
CO2	S	S	S	M	M
CO3	S	S	S	M	M
CO4	S	S	S	M	M
CO5	S	S	S	S	S

**S Strong**

**M Medium**

**L Low**



<b>195BI1A2IA</b>	<b>BUSINESS LAW</b>	<b>SEMESTER II</b>
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### **Syllabus**

**Unit I** Indian Contract Act 1872 9 h

Definition: Agreement, kinds of Agreements, Contract- kinds of contracts: Valid, Void, Voidable, Contingent and Quasi Contract and E-contract, distinguish between Agreement and Contract- Offer-Acceptance-Consideration-Capacity to Contract.

**Unit II** Special contracts 10 h

Indemnity and Guarantee: Contract of Indemnity -Contract of Guarantee-Kinds of Guarantee- Difference between Contract of Indemnity and Guarantee. Bailment and pledge: Definition- Essential characteristics of Bailment, lien, Pledge and Hypothecation-Agency: Contract of Agency- Creation of Agency-Classification of Agent-Relationship between Principal and Agent.

**Unit III** Negotiable instruments Act 1881 10 h

Meaning and Characteristics of Negotiable Instrument- Presumptions, classification of Negotiable Instruments- Promissory Notes and Bills of Exchange: Essential elements of Promissory Note and Bill of Exchange, distinguish between Promissory note and Bill of Exchange. Cheques- Types of Cheque and Penalties in case of dishonor of certain cheques, distinguish between cheque and Bill of exchange.

**Unit IV** The Sale of Goods Act 1930 9 h

Introduction, Definitions, Formalities of the contract of sale, Distinction between sale and agreement of sell, Distinction between sale and hire-purchase agreement Conditions and Warranties- Transfer of property as between the seller and the buyer- Rights of an unpaid seller.

**Unit V** Limited Liability Partnership Act 2008 10 h

Salient features of LLP-Difference between LLP and Partnership, Partnership and LLP-LLP Agreement - Name of LLP- Partners and designated partners Incorporation Document- Incorporation by Registration, Registered office of LLP and change therein- Partners and their relation- Extent and Limitation of liability of LLP and Partner- Whistle Blowing - Taxation of LLP.



## Text Books

- 1 Kapoor.,N.D, 2015, "Elements of Mercantile Law", First Edition, Sultan Chand & Sons Publication, New Delhi
- 2 Dr.Gupta.,O.P.,2015, "Business Regulatory frame work", First Edition, SBPD Publishing House, Coimbatore.

## References

- 1 Tulsian and Bharat Tulsian, P.C, 2014, "Business Law", First Edition, McGraw Hill Education Limited, New Delhi.
- 2 SN Maheshwari and SK Maheshwari, 2010, "Business Law", First Edition, National Publishing House, New Delhi.
- 3 Aggarwal ,S.K., 2019, "Business Law", First Edition, Galgotia Publishers Company, New Delhi.
- 4 Saini. ,P.D., 2011, "Business Regulatory frame work", First Edition, Vayia Education of India, New Delhi.





Course Code	Course Name	Category	L	T	P	Credit
196BM1A2AA	HUMAN RIGHTS	AECC	2	-	-	2

## PREAMBLE

This course has been designed for students to learn and understand

- To study how human values and personality traits help to develop the characteristics of each individual
- Understanding the moral values towards the enrichment of the society
- Identify the impact of ethics and values on the global development of the current scenario

## COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the concept of human values, personality traits and character formation.	K2
CO2	Acquire the knowledge through value education towards national and global development.	K1
CO3	Introduce the basic concepts of conflict, emotions and adolescent emotions.	K1
CO4	Illustrate the techniques in therapeutic measures like yoga and meditation.	K2
CO5	Learn the concepts of human rights, rights for women and children and domestic violence.	K3

## MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	M	S	S	S
CO3	S	S	M	S	S
CO4	S	S	S	S	M
CO5	S	S	S	S	S

**S Strong**

**M Medium**

**L Low**



<b>196BM1A2AA</b>	<b>HUMAN RIGHTS</b>	<b>SEMESTER II</b>
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**Total Credits: 2**

**Total Instruction Hours: 24 h**

### **Syllabus**

#### **Unit I      Introduction to Human Values      05 h**

Concept of Human Values - Value Education Towards Personal Development - Aim of education and value education - Evolution of value oriented education - Concept of Human values - Types of values - Components of value education - Personal Development: Self analysis and introspection - Sensitization towards gender equality - Physically challenged - Intellectually challenged - Respect to age - Experience - Maturity - Family members - Neighbours - Co-workers - Character Formation towards Positive Personality: Truthfulness - Constructivity - Sacrifice - Sincerity - Self Control - Altruism - Tolerance - Scientific Vision.

#### **Unit II      Value Education and Social Values      05 h**

Value Education Towards National and Global Development National and International Values: Constitutional or national values - Democracy - Socialism - Secularism - Equality - Justice - Liberty - Freedom and fraternity -Social Values - Pity and probity - Self control - Universal brotherhood - Professional Values - Knowledge thirst - Sincerity in profession - Regularity - Punctuality and faith - Religious Values - Tolerance - Wisdom - Character - Aesthetic values - Love and appreciation of literature and fine arts and respect for the same - National Integration and international understanding.

#### **Unit III      Global Development on Ethics and Values      04 h**

Impact of Global Development on Ethics and Values: Conflict of cross-cultural influences - Mass media - Cross-border education - Materialistic values - Professional challenges and compromise - Modern Challenges of Adolescent Emotions and behave or Sex and spirituality: Comparison and competition - Positive and negative thoughts - Adolescent Emotions - Arrogance - Anger - Sexual instability - Selfishness - defiance.

#### **Unit IV      Yoga and Meditation      05 h**

Therapeutic Measures: Control of the mind through - Simplified physical exercise - Meditation - Objectives - Types - Effect on body - Mind - Soul - Yoga - Objectives - Types - Asanas - Activities: Moralisation of Desires -Neutralisation of Anger - Eradication of Worries - Benefits of Blessings.



**Unit V Human Rights and Rights of Women and Children**

05 h

Human Rights - Concept of Human Rights – Indian and International Perspectives  
 - Evolution of Human Rights - Definitions under Indian and International documents - Broad classification of Human Rights and Relevant Constitutional Provisions - Right to Life - Liberty and Dignity - Right to Equality - Right against Exploitation - Cultural and Educational Rights - Economic Rights - Political Rights - Social Rights - Human Rights of Women and Children - Social Practice and Constitutional Safeguards - Female Foeticide and Infanticide - Physical assault and harassment - Domestic violence - Conditions of Working Women - Institutions for Implementation - Human Rights Commission - Judiciary - Violations and Redressal Violation by State - Violation by Individuals - Nuclear Weapons and Terrorism Safeguards.

**References**

- 1 Brain Trust Aliyar, 2008, Value Education for health, happiness and harmony. Vethathiri publications, Erode
- 2 Grose. D. N, 2005, A text book of Value Education. Dominant Publishers and Distributors, New Delhi.
- 3 Yogesh Kumar Singh & Ruchika Nath, 2005, Value Education, P. H Publishing Corporation, New Delhi.
- 4 Venkataram & Sandhiya. N, 2001, Research in Value Education, APH Publishing Corporation, New Delhi.
- 5 Seetharam. R. (Ed), 1998, Becoming a better Teacher Madras Academic Staff College.
- 6 Brain Trust Aliyar, 2004, Value Education for Health, Happiness and Harmony. Vethathiri publications, Erode.
- 7 Swami Vivekananda, 2008, Personality Development. Advaita Ashrama, Kolkata.
- 8 Dey A. K, 2002 Environmental Chemistry. New Delhi – Vile Dasas Ltd.

*A. Sankar*  
 28/11/2020  
**BoS Chairman/HoD**  
**Department of Commerce (A & T)**  
**G. P. Arts and Science College**  
**Coimbatore – 641 048**



Dr.NGPASC

COIMBATORE | INDIA

*B.Com. (A&T) (Students admitted during the AY 2020-21)*

Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Third Semester										
195AT1A3CA	Core -V	Corporate Accounting I	5	1	-	3	25	75	100	4
195AT1A3CB	Core-VI	Income Tax Law and Practice - I	5	1	-	3	25	75	100	4
195AT1A3CC	Core-VII	Financial Services	5	1	-	3	25	75	100	4
192MT1B3IB	IDC -III	Business Mathematics	4	-	-	3	25	75	100	4
195AT1A3SP	SEC Practical-I	Computer Applications in Business	-	-	4	3	40	60	100	2
	GE -I		2	-	-	3	-	50	50	2
	LoP	Lab on Project	-	-	-	-	-	-	-	-
Part - IV										
191TL1A3AA	AECC - III	Basic Tamil	2	-	-	3	-	50	50	2
191TL1A3AB		Advanced Tamil								
195CR1A3AA		Women’s Rights								
Total			23	3	4				600	22

### EXTRA CREDIT COURSES

The following are the courses offered under self study to earn extra credits:

S. No.	Course Code	Course Name
1	195AT1ASSA	Marketing
2	195AT1ASSB	Insurance Law and Practice



Course Code	Course Name	Category	L	T	P	Credit
195AT1A3CA	CORPORATE ACCOUNTING-I	CORE	5	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- The basic knowledge in Company accounts
- The current accounting systems followed in company
- Current accounting methods

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Learn the concept of issue, reissue and underwriting of shares.	K1 & K2
CO2	Acquire knowledge about issue and redemption of debentures and acquisition of company.	K2 & K3
CO3	Know and apply the managerial remuneration calculations and preparation of final accounts.	K2 & K3
CO4	Classify the various methods of valuation of shares and goodwill.	K2 & K3
CO5	Assess the requirement of liquidation of companies	K2 & K3

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	L	L
CO2	S	S	S	M	M
CO3	S	S	S	M	M
CO4	S	S	S	M	M
CO5	S	S	S	M	M

**S Strong**

**M Medium**

**L Low**





195AT1A3CA	CORPORATE ACCOUNTING- I	SEMESTER III
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**Total Credits: 4**

**Total Instruction Hours: 72 h**

### Syllabus

**Unit I** Issue of shares & Underwriting of shares and debentures 15 h

Issue of shares - Various kinds of shares -Forfeiture of shares - Reissue of forfeited shares- Buyback of shares – Lien on shares - Underwriting of shares and debentures - Purpose and importance of underwriting - Types of underwriting - liability of underwriters - Redemption of Preference shares.

**Unit II** Issue of debentures & Acquisition of Business 15 h

Consideration for issue of debentures - Redemption of debentures -Different methods of redemption of debentures. Reasons for conversion - Acquisition - Accounting treatment -- Accounting entries in the books of purchasing company - Accounting entries in the books of vendor.

**Unit III** Profits prior to incorporation & Final Accounts of companies 15 h

Methods of ascertaining profit or loss prior to incorporation -Apportionment of expenses - Ascertaining pre & post incorporation profits - Preparation of Company Final Accounts as per Company's Act 2013- Calculation of managerial remuneration.

**Unit IV** Valuation of Goodwill and Shares 15 h

Nature of Goodwill - Sources of Goodwill - Need for valuing Goodwill - Factors affecting the value of Goodwill - Methods of valuation of Goodwill - Valuation of shares – Need for valuation of shares - Factors affecting the value of shares - Methods of valuation of shares.

**Unit V** Liquidation of Companies 12 h

Preparation of Statement of Affairs- Deficiency Account-Liquidator's Final Statement of Accounts.

**Note:80% Problem 20% Theory**



## Text Books

- 1 Jain, S.P. and Narang, K.L., 2007, "Corporate Accounting", Second Edition, Kalyani Publishers, Ludhiana.

## References

- 1 Reddy, T.S. & Murthy A., 2016, "Corporate Accounting", Sixth edition, Margham Publications, Chennai
- 2 Maheswari, S.N., 2016, "Corporate Accounting", Second Edition, Sultan Chand & Sons, New Delhi.
- 3 Pillai R.S.N. & Bagavathi. V, 2015, "Advanced Accounting", Vol.2, Third Edition, S.Chand & Co., NewDelhi
- 4 Hanif and Mukherjee, 2015, "Modern Accountancy" (Volume II),Second Edition,Tata Mcgraw Hill Publishing Co.Ltd., New Delhi



Course Code	Course Name	Category	L	T	P	Credit
195AT1A3CB	INCOME TAX LAW AND PRACTICE-I	CORE	5	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- The Origin and History of Income Tax
- The provision and procedure to compute total income under the various heads of income
- The various deductions to be made in the various heads of income

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Know the basic concepts of income and residential status.	K1 & K2
CO2	Understand the calculation of salary income	K2 & K3
CO3	Understand the calculation of income from house property	K2 & K3
CO4	Identify the allowable and disallowable expenses in profits and gains of business or profession.	K2 & K3
CO5	Know the various sources of income and its calculations	K2 & K3

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	M	S	S	S	S
CO3	S	S	M	S	S
CO4	S	S	M	M	M
CO5	S	S	M	M	S

**S Strong**

**M Medium**

**L Low**





195AT1A3CB	INCOME TAX LAW AND PRACTICE-I	SEMESTER III
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**Total Credits: 4**

**Total Instruction Hours: 72 h**

### Syllabus

**Unit I** Basic concepts 14 h

Basic concepts: Definitions - Assessee - Person - Income- Agricultural Income - Gross Total Income and Total Income - Assessment Year - Previous Year; Capital and Revenue; Basis of Charge - Residential Status - Scope of Total Income - Exempted Incomes.

**Unit II** Salaries 16 h

Salaries: Characteristics - Computation of salary income - Treatment of Provident Funds - Allowances - Perquisites - Profits in lieu of salary - Deductions from salary income.

**Unit III** Income from House Property 14 h

Income from House Property: Definition of Annual Value - Different types of Rental Values -Determination of Annual Value - Deductions u/s 24.

**Unit IV** Profits and Gains of Business or Profession 14 h

Profits and Gains of Business or Profession: Charging Provisions - Basic principles of arriving at business income - Expressly admissible deductions - General deductions - Expenses expressly disallowed - Deemed profits - Valuation of stock -Depreciation - Conditions for depreciation - Method of depreciation - Additional depreciation-Compulsory maintenance of books of accounts - Compulsory audit for non-corporate assesses -Special provisions for computing income on estimated basis u/s 44 AD, 44AE and 44AF.

**Unit V** Capital Gains and Income from other sources 14 h

Capital Gains: Short term and Long term Capital Gains - Capital Assets - Transfer of capital assets - Transactions not regarded as transfer - Deemed capital gains - Computation of capital gain - Cost of Acquisition - Cost of Improvement - Indexation of cost - Capital gains under different circumstances - Exempted capital gains.

Income from other sources: Specific sources and general sources - Deductions allowable -Deductions not allowable - Accounting methods.

Note: Theory 20% Problem 80%



## Text Books

- 1 Gaur, V.P. and Narang, D.B. Income Tax law and Practice: Kalyani Publishers, Ludhiana

## References

- 1 T.S.Reddy & Y.S.Hari Prasad Reddy. Income tax Law & Practice: Margham Publications, Chennai
- 2 Dr. Vinod K. Singhanian and Dr. Kapil Singhanian. Direct Taxes - Law & Practice: Taxmann Publications, New Delhi.
- 3 Mehrotra H.C., Income Tax Law and Practice, Sahitya Bhawan Publishers, New Delhi.
- 4 ICAI Intermediate Study Material, Taxation, ICAI, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
195AT1A3CC	FINANCIAL SERVICES	CORE	5	1	-	4

## PREAMBLE

This course has been designed for students to learn and understand

- The functions of financial institutions
- The leasing and other financial services available in India
- The basic concepts in stock Broking

## COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Know the concepts of financial services in Indian Financial System.	K1
CO2	Acquire knowledge about Merchant banking and its Regulations.	K2
CO3	Discover the need of venture capital and lease financing	K2 & K3
CO4	Identify the functions of factoring and forfeiting in India	K2 & K3
CO5	Classify the types of stock brokers and their responsibilities.	K2 & K3

## MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	L	L	L	L
CO2	S	S	S	L	L
CO3	S	S	S	M	M
CO4	M	S	S	M	M
CO5	M	S	S	M	M

**S Strong**

**M Medium**

**L Low**



195AT1A3CC	FINANCIAL SERVICES	SEMESTER III
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**Total Credits:** 4

**Total Instruction Hours:** 72 h

### Syllabus

#### **Unit I** Financial services 15 h

Financial services - Significance of financial services - Types of financial services - Growth and development of financial services in India - Regulation of financial services.

#### **Unit II** Merchant Banking 15 h

Merchant Banking: Scope, functions and objectives of merchant banking - Classifications of merchant banking - Regulations of merchant bankers by SEBI; Management of New Issues.

#### **Unit III** Venture Capital and Lease Financing 15 h

Venture Capital: Features, scope and importance of venture capital- Methods of venture financing – Indian scenario.

Lease Financing: Types of leases - advantages and disadvantages - Evaluation of lease financing - purchase v/s leasing; borrowing v/s leasing; - Accounting for leases as per AS-19 in India.

#### **Unit IV** Factoring , Forfeiting Dematerialization and Rematerialization 15 h

Factoring: Objectives - types - factoring Vs bill discounting - advantages and disadvantages - Factoring in India.

Forfeiting: Definition, factoring Vs forfeiting -working of forfeiting, benefits and drawbacks of forfeiting - Forfeiting in India.

Dematerialization and Rematerialization: objectives, functions, scope and process of dematerialization and rematerialization - Merits and demerits.

#### **Unit V** Stock Broking 12 h

Stock brokers, Sub-brokers & Foreign brokers - Registration, payment of fee, code of conduct - General obligations and responsibilities - Capital adequacy norms for brokers; Stock market trading - Segments for cash trading - Wholesale Debt Market (WDM), Capital Market (CM), and Central Government Securities; Derivatives trading - types - clearing and settlement.

**Note:** Case Studies related to the above topics to be discussed (Examined internal only)



### Text Books

- 1 Gorden E. & Natarajan K, 2011,"Financial Markets and Services", Ninth Revised Edition, Himalaya Publications,Mumbai
- 2 Dr.Vasant Desai, 2009, "Financial Markets and Financial Services" First Edition, Himalaya Publications, Mumbai

### References

- 1 Guruswamy S. 2009, "Financial Services & Systems", First Edition, Thomson Learning, Chennai
- 2 Khan, M.Y., 2005, "Financial Services", Second Edition,Tata Mcgraw-Hill Publications, New Delhi
- 3 Shashi K. Gupta, 2014, "Financial Institutions and Markets", Fifth Edition, Kalyani Publications, Ludhiyana.
- 4 Frederic S Mishkin and Stanley Eakins,2015, "Financial Markets And Institutions" Eight Edition, Pearson India, Mumbai



Course Code	Course Name	Category	L	T	P	Credit
192MT1B3IB	BUSINESS MATHEMATICS	IDC	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- proof of laws of a Set operations and differentiate between Simple interest and compound interest
- importance of Matrix method and simultaneous linear equation of the matrix
- Limits of differentiation and higher derivation in applications

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	explain the concept of Set operations	K3
CO2	discuss about Arithmetic and Geometric Progression	K2
CO3	use the concept of matrix operations in solving simultaneous equations	K3
CO4	demonstrate the ideas of differentiation	K3
CO5	solve the maximum and minimum values for a given function	K3

### MAPPING WITH PROGRAMME OUTCOMES

COs/Pos	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	M
CO2	S	M	S	M	S
CO3	M	S	S	S	M
CO4	M	M	S	S	S
CO5	S	S	S	S	S

**S Strong**

**M Medium**

**L Low**



<b>192MT1B3IB</b>	<b>BUSINESS MATHEMATICS</b>	<b>SEMESTER III</b>
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### **Syllabus**

**Unit I**      Set theory AP and GP      10 h

Sets - Types of sets - Venn diagram - Set operations - Union - Intersection - Complement - Difference - Law of Algebras of sets - Duality - Verification of laws - Proof of laws - Arithmetic and Geometric Progression

**Unit II**      Interest      10 h

Simple interest - Compound interest - Interest Compounded Continuously - Amount at the changing rates of interest - Nominal and Effective rate of interest - Growth and Depreciation - Sinking fund - Annuities - Present value - Discounting of bills - True discount - Banker's gain

**Unit III**      Matrix      10 h

Basic Concepts - Types of Matrices - Addition and Multiplication of Matrices - Determinants - Crammer's Rule - Inverse of a Matrix - Solution of Simultaneous Linear Equations by Matrix Method - Rank of a Matrix

**Unit IV**      Limits and Differential Calculus      9 h

Variable - Constants - Functions - Limits of Algebraic functions - Differentiation in one variable - Process of differentiation - Rules of Differentiation - Derivatives of Power Functions - Exponential and Logarithmic Functions

**Unit V**      Derivatives      9 h

Meaning of Derivatives - Evaluation of First and Second Order Derivatives - Applications of Simple Derivatives - Elasticity of Demand - Relation between Average and Marginal cost curves - Minimum of Average Cost - Maximum and Minimum Values of a Functions - Order Conditions for Maxima - Profit Maximization - Cost Minimization

**Note:** Theory 20% and Problems 80%



## Text Books

- 1 Navnitham, P.A, 2013, 'Business Mathematics and Statistics', 2nd edition, Jai Publishers, Trichy.

## References

- 1 Das, N.G. & Das J.K., 2012, 'Business Mathematics and Statistics', 1st edition, Mc Graw Hill Education Private Limited, New Delhi.
- 2 Sundaresan & Jayaseelan, 'An Introduction to Business Mathematics and Statistical Methods', 1st edition, Sultan Chand publishers, New Delhi.
- 3 Nag, N.K, 2014, 'Business Mathematics', 1st edition, Kalyani Publishers, New Delhi.
- 4 Asi Kumar Manna, 2018, 'Business Mathematics and Statistics', 1st edition, McGraw Hill Education Private Limited, New Delhi.





195AT1A3SP	SEC PRACTICAL: COMPUTER APPLICATION IN BUSINESS	SEMESTER III
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Total Credits: 2

Total Instructions Hours: 48 h

S.No	MS Word, MS Excel, MS Powerpoint, MS Access
1	Creating the front page of a News Paper. Creating a document and perform the following functions:
2	a. Changing a paragraph into two column. b. Changing a paragraph using bullets (or) numbering format. c. Finding any word and replacing it with another word in document.
3	Designing a Class Time Table with the following operations: Inserting the table, Data entry, Alignment of rows and columns, Inserting and Deleting the rows and Columns and Change of Table Format.
4	Mail Merging shareholders meeting letter for 10 members.
5	Creating a Bio- data by using Wizard / Templates. Program to illustrate a mark list of a class with a minimum of 5 subjects and practice the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
6	Drawing the different types of charts (Line. Pie, Bar) to illustrate year - wise Performance of sales, purchase, profit of a company by using chart wizard.
7	Preparing a Product Life Cycle containing the following stages: Introduction, Growth, Maturity, Saturation and Decline.
8	Designing presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc., and add voice if possible to explain the features of the product. The presentation should work in manual mode
9	Creating slides using animation effects with the following operations: Creation of different slides, changing background color, front color using word art and presentation in Online.
10	Creating a Publisher database with the following Tables:
11	a. Author Details b. Book Details Performing the following functions:
12	a. Relate the Tables b. Create a query to the books and Author c. Create a form and report

**Note:** Out of 12-10 Mandatory



<b>195AT1A3GA</b>	<b>GENERIC ELECTIVE: BASICS OF INCOME TAX AND E FILING</b>	<b>SEMESTER III</b>
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**Total Credits: 2**

**Total Instruction Hours: 24 h**

### **Syllabus**

**Unit I**      Basic Concepts 5 h

Basics of Income Tax- Definitions- Concepts-Residential Status of Individual- Resident-Basic conditions- Additional conditions - Resident but not Ordinarily Resident- Nonresident-Exempted Incomes.(Simple problems)

**Unit II**      Salary- Allowances & Perquisites 6 h

Allowances-Fully exempted allowances - Fully taxable allowances- Partially exempted allowances -Perquisites - Rent free accommodation.(Simple problems)

**Unit III**      Salary - Provident Fund 5 h

Provident Fund - Types- Tax implication of Provident Fund - Gratuity - Death cum Retirement Gratuity- Classification of Employees. (Simple problems)

**Unit IV**      Deductions 4 h

Deductions under 80C- Payment towards LIC policy, NSC, NSS -Tuition fee- 80CCC-Pension Fund of LIC or other insurer- 80CCD -Amount contributed towards pension of employees of Central Government- 80CCG- Investment in eligible equity shares (Only Theory)

**Unit V**      Authorities 4 h

Income Tax Authorities- Administrative Authorities - Powers - Assessing officer- Jurisdiction of Assessing officer

Note: Theory 60% Problem 40%



## Text Books

- 1 Gaur.V.P. and Narang. D. B. IncomeTax law and Practice: Kalyani Publishers,Ludhiana,2019.

## References

- 1 T. S. Reddy & Y.S. Hari Prasad Reddy, "Income tax Law & Practice" Margham Publications, Chennai
- 2 Dr.Vinod K.Singhanian and Dr. Kapil Singhanian. "Direct Taxes - Law & Practice", Taxmann Publications, NewDelhi.
- 3 Dr.P.K.Jain, R.K.Tyagi, "Income Tax Law and Accounts" SBPD Publishing House, Agra.
- 4 MehrotraH.C., "Income Tax Law and Practice" Sahitya Bhawan Publishers, Uttar Pradesh.



195AT1ASSA	SELF STUDY: MARKETING	SEMESTER III
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Total Credits: 1

### Syllabus

#### Unit I Marketing

Marketing – Definition of Market & Marketing- Classification of Markets- Marketing & Selling- Objectives & Importance of Marketing –Modern Marketing Concept- Marketing functions- marketing process- classification.

#### Unit II Standardization

Standardization and Grading- AGMARK-BIS/ISI- Channels of distribution - Functions of Exchange - Physical Supply- Facilitating Functions.

#### Unit III Marketing Mix

Market Mix – Product Mix - Price Mix – Physical Distribution Mix – Functions - Types of Middlemen

#### Unit IV Advertising, Personal Selling and sales promotion

Promotion Mix – Advertising, Personal Selling and sales promotion. New Approaches in Marketing- E-Marketing- E-Retailing - Multi Level Marketing- Tele- Marketing- Social Marketing – Neuro Marketing – Green marketing – Ethics in Marketing.

#### Unit V Consumer Behaviour

Consumer Behaviour- Meaning - Need - Factors Influencing Consumer Behaviour (excluding Theories) – buying notice- Buyers Decision Making Process - Market Segmentation- Consumer Relations Marketing.

### Text Books

- 1 R.S.N.Pillai and Bhagavathi, 2008,"Modern Marketing", Second Edition, Sultan Chand & Sons, New Delhi

### References

- 1 Dr.N.Rajan Nair and Sanjith R Nair, 2018, "Marketing", Fourteenth Edition, Sultan Chand & Sons, New Delhi
- 2 C.N.Sontakki, 2000, "Principles of Marketing", First Edition, Kalyani Publishers, New Delhi
- 3 Dr.C.B.Mamoria, R.L.Joshi and Dr. N.J.Mulla,2008, "Principle and Practice of Marketing".First Edition, Kitab Mahal, Allahebad.



195AT1ASSB	<b>SELF STUDY: INSURANCE LAW AND PRACTICE</b>	<b>SEMESTER III</b>
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**Total Credits: 1**

### **Syllabus**

#### **Unit I Introduction to Insurance**

Meaning, significance - Definition of risk and uncertainty, essential requirements and principles of risk insurance - Reinsurance - Nationalization of insurance business in India - Agents - Classification, duties, rights and termination of agency.

#### **Unit II Life Insurance**

Law relating to Life insurance - General principles of life insurance contract - Proposals and policy - Assignment and nomination - Title and claims - Concept of trusts in life policy - Life Insurance Corporation - Role and functions.

#### **Unit III General Insurance-Fire Insurance**

Law relating to General insurance - Different types of general insurance - general insurance and life insurance; Fire Insurance - Nature of fire insurance - Various types of fire policy - Subrogation - Double insurance - Contribution - Proximate cause.

#### **Unit IV Marine Insurance**

Law relating to Marine insurance - Types; insurable interest, proximity cause, voyage and warranties; Health and Medical insurance - Motor insurance - Accidents insurance.

#### **Unit V Insurance Innovation**

Insurance surveyor ship - Appointment, legal provisions and licensing, functions - Bancassurance and its benefits- IRDA Act 1999.

### **Text Books**

- 1 Murthy, A. 2016, "Principles and Practice of Insurance" First Edition, Margham Publications, Chennai

### **References**

- 1 Vinayakam, N., Radhaswamy and Vasudevan, S.V. 2010. "Insurance - Principles and Practice" First Edition, S. Chand & Co, New Delhi
- 2 Mishra, M.N. and Dr. Mishra, S.B. 2014, "Insurance Principles and Practice", First Edition, S. Chand and Co. Ltd., New Delhi
- 3 Dr. Periaswamy, P. 2014 "Principles and Practice of Insurance", First Edition, Himalaya publishing House, Mumbai.



191TL1A3AA	பகுதி - 4 : அடிப்படைத்தமிழ்தாள் : 1(Basic Tamil )	SEMESTER III
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Total Credits: 2

Total Instruction Hours: 24 h

இளங்கலை 2019-20ஆம் கல்வியாண்டு முதல் சேர்வோர்க்குரியது (10 மற்றும் 12 - ஆம் வகுப்பு வரை தமிழ் மொழிப்பாடம் பயிலாதவர்களுக்கு) (பருவத் தேர்வு உண்டு )

அலகு : 1 தமிழ் மொழியின் அடிப்படைக் கூறுகள் 12 h

அ) எழுத்துகள் அறிமுகம் :

1. உயிர் எழுத்துக்கள் - குறில் , நெடில் எழுத்துகள்
2. மெய் எழுத்துக்கள் - வல்லினம், மெல்லினம், இடையினம்
3. உயிர்மெய் எழுத்துக்கள்

ஆ) சொற்களின் அறிமுகம்: பெயர்ச்சொல், வினைச்சொல் - விளக்கம் (எ.கா.)

அலகு : 2 குறிப்பு எழுதுதல் 12 h

1. பெயர், முகவரி, பாடப்பிரிவு , கல்லூரியின் முகவரி
2. தமிழ் மாதங்கள்(12), வாரநாட்கள்(7),
3. எண்கள் (ஒன்று முதல் பத்து வரை), வடிவங்கள், வண்ணங்கள்
4. ஊர்வன, பறப்பன, விலங்குகள், மனிதர்களின் உறவுப்பெயர்கள்
5. ஊர்களின்பெயர்கள் (எண்ணிக்கை 10)
6. பயிற்சிப் பகுதி (உரையாடும் இடங்கள்) : வகுப்பறை, பேருந்து நிலையம், சந்தை

வினாத்தாள் அமைப்பு முறை -

மொத்த மதிப்பெண்கள் - 50

சரியான விடையைத் தேர்வு செய்தல்	பகுதி -அ	10x2=20
அரைப்பக்க அளவில் விடையளிக்க	பகுதி -ஆ	03x5=15
இரண்டு பக்க அளவில் விடையளிக்க	பகுதி-இ	01x15=15

குறிப்பு:

- அனைத்து அலகுகளில் இருந்தும் வினாக்கள் அமைதல் வேண்டும்
- பகுதி ஆ மற்றும் இ -க்கான வினாக்கள் இது அல்லது அது என்ற அடிப்படையில் அந்தந்த அலகுகளில் அமைதல் வேண்டும்



### Text Books

- 1 அடிப்படைத் தமிழ். 2019. தொகுப்பு : தமிழ்த் துறை, டாக்டர் என். ஜி.பி. கலை மற்றும் அறிவியல் கல்லூரி, நியூ செஞ்சுரி புக் ஹவுஸ்(பி)லிட். சென்னை

### References

- 1 ஒன்றாம் வகுப்பு பாடநூல் - தமிழ்நாடு அரசு பாடநூல் கழகம்
- 2 வலைதள முகவரி : <http://tamilvu.org>



191TL1A3AB	பகுதி - 4 : சிறப்புத் தமிழ் தாள் : 1 (Advanced Tamil )	SEMESTER - III
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Total Credits: 2

Total Instruction Hours: 24 h

இளங்கலை 2019- 2020 ஆம் கல்வியாண்டு முதல் சேர்வோர்க்குரியது (10 மற்றும் 12 - ஆம் வகுப்புகளில் தமிழ் மொழிப்பாடம் பயின்றவர்களுக்கு உரியது)(பருவத் தேர்வு உண்டு )

அலகு - 1 மரபுக் கவிதைகள் 05 h

அ) பாரதியார் கவிதைகள்

- தமிழ்நாடு
- மனதில் உறுதி வேண்டும்
- வருகின்ற பாரதம் (பா.எண்.5-8)

ஆ) பாரதிதாசன் கவிதைகள்

- இன்பத்தமிழ்
- நீங்களே சொல்லுங்கள்
- வாளினை எட்டா!

இ) தாராபாரதி கவிதைகள்

- வேலைகளல்ல வேள்விகள்

அலகு - 2 புதுக்கவிதைகள் 05 h

- கம்பன் கவியரங்கக் கவிதை - மு.மேத்தா
- தமிழா! நீ பேசுவது தமிழா! - காசியானந்தன்
- நட்புக் காலம் (10 கவிதைகள்) - அறிவுமதி கவிதைகள்

அலகு - 3 இலக்கணம் 04 h

- வல்லினம் மிகும் மற்றும் மிகா இடங்கள்
- ர, ற, - ல, ழ, ள - ந, ண, ன - ஒலிப்பு நெறி, பொருள் வேறுபாடு அறிதல்

அலகு - 4 கடிதங்கள் எழுதுதல் 05 h

- பாராட்டுக் கடிதம்
- நன்றிக் கடிதம்
- அழைப்புக் கடிதம்
- அலுவலக விண்ணப்பங்கள்

அலகு - 5 பாடம் தழுவிய வரலாறு 05 h

- பாரதியாரின் இலக்கியப் பணி
- பாரதிதாசனின் இலக்கியப்பணி
- மரபுக்கவிதை, புதுக்கவிதை - விளக்கம்





வினாத்தாள் அமைப்பு முறை -	மொத்த மதிப்பெண்கள் - 50
சரியான விடையைத் தேர்வு செய்தல்	பகுதி -அ 10x1=10
அரைப்பக்க அளவில் விடையளிக்க	பகுதி -ஆ 05x3=15
இரண்டு பக்க அளவில் விடையளிக்க	பகுதி-இ 05x5=25

#### குறிப்பு:

- பகுதி -அ அனைத்து அலகுகளில் இருந்தும் இரண்டு வினாக்கள் அமைதல் வேண்டும்
- பகுதி ஆ மற்றும் இ -க்கான வினாக்கள் இது அல்லது அது என்ற அடிப்படையில் அந்தந்த அலகுகளில் அமைதல் வேண்டும்

#### Text Books

- 1 சிறப்புத் தமிழ் . 2019. தொகுப்பு: தமிழ்த் துறை, டாக்டர் என். ஜி.பி. கலை மற்றும் அறிவியல் கல்லூரி, நியூ செஞ்சுரி புக் ஹவுஸ்(பி)லிட். சென்னை

#### References

- 1 புலவர் சோம. இளவரசு - 2014. இலக்கிய வரலாறு, மணிவாசகர் பதிப்பகம், சென்னை - 108
- 2 வலைதள முகவரி : <http://tamilvu.org>



<b>195CR1A3AA</b>	<b>WOMEN'S RIGHTS</b>	<b>SEMESTER III</b>
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**Total Credits: 2**

**Total Instruction Hours: 24h**

### **Syllabus**

#### **Unit I Rights to Infant & Child 4 h**

Issues for women in India- Law relating to Female infanticide-Rights to the survival of a child-Child Labour- Child trafficking –Child Marriage- Protection of Children against Sexual Offences Act 2012 (POCSO)

#### **Unit II Rights to women 5 h**

Matrimonial protection-Protection against dowry-Protection to pregnancy-Sexual offences-Law relating to work Place- Directive principles of Constitution (Article 39 a, d, e & Article 42, 43 & 46) - Trafficking of women

#### **Unit III Laws for Senior Citizen women 5 h**

Constitutional Rights –Personal Laws- The Tamil Nadu Maintenance and Welfare of Parents and Senior Citizens Rules in 2009- The National Council for Older person- Government Provisions for elderly persons

#### **Unit IV Civil and Political Rights of Women 5 h**

Right of inheritance-Right to live with decency and dignity-The Married women's Property Act 1874-Personal law women's right to property-Women Reservation Bill-National Commission for Women-Political participation Pre independent political participation of women-Participation of Women in post independent period

#### **Unit V International convention on Womens' Right 5 h**

Convention on the Elimination of All Forms of Discrimination against Women(CEDAW)-United Nations population Fund(UNFPA)-Protocol to the African Charter on the rights of women in Africa-Convention on the Nationality of Married women-Convention on the political rights of women- Inter-American convention on granting of civil and political rights for women-Universal declaration of Human rights



## Text Books

- 1 Women & Law(2009)-Krishna Pal Malik-Allahabad Law University, Delhi

## References

- 1 Women's Human Rights in India(2019)-Christian Foster and Jaya Sagade- Routledge India  
Justice for Women: Concerns and Expressions (2008)-Anand AS –Universal Law
- 2 Publishing Co.



Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Fourth Semester										
Part III										
195AT1A4CA	Core-VIII	Corporate Accounting II	5	1	-	3	25	75	100	4
195AT1A4CB	Core-IX	Income Tax Law and Practice II	5	1	-	3	25	75	100	4
195AT1A4CC	Core-X	Financial Management	5	1	-	3	25	75	100	4
195AT1A4SP	SEC - Practical II	Computerized Accounting	-	-	4	3	40	60	100	2
192MT1B4IB	IDC -IV	Business Statistics	4	-	-	3	25	75	100	4
	GE -II		2	-	-	3	-	50	50	2
	LoP	Lab on Project	-	-	-	-	-	-	-	-
Part - IV										
191TL1A4AA	AECC - IV	Basic Tamil	2	-	-	3	-	50	50	2
191TL1A4AB		Advanced Tamil								
192PY1A4AA		General Awareness								
Total			23	3	4				600	22

*P. Snel*  
**BoS Chairman/HoD** 22/11/21  
**Department of Commerce (A & T)**  
**Dr. N. G. P. Arts and Science College**  
**Coimbatore - 641 048**



Dr.NGPASC

COIMBATORE | INDIA



B.Com.AT (Students admitted during the AY 2020-21)

Course Code	Course Name	Category	L	T	P	Credit
195AT1A4CA	CORPORATE ACCOUNTING - II	CORE	5	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- The legal requirements and procedures under Amalgamation, Absorption and Reconstruction
- The current accounting system as per Accounting Standards
- The various accounts of different sectors of Business

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge of Amalgamation, Absorption and Reconstruction.	K1
CO2	Know and apply the format of Banking Company Accounts.	K2 & K3
CO3	Identify the concept and prepare the Balance sheet of Insurance companies.	K2 & K3
CO4	Develop the skills in preparation of consolidated Balance Sheet of Holding company and Subsidiary company	K2 & K3
CO5	Apply the latest provisions to Electricity Company Accounts.	K2 & K3

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	M
CO2	S	S	S	M	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

**S Strong**

**M Medium**

**L Low**



195AT1A4CA	CORPORATE ACCOUNTING - II	SEMESTER IV
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**Total Credits: 4**

**Total Instruction Hours: 72 h**

### Syllabus

**Unit I** Amalgamation and Absorption 15 h

Purchase consideration – Methods - Absorption – Nature of purchase – Internal & External Reconstruction (Excluding Inter Company transactions).

**Unit II** Banking Company Accounts 14 h

Legal Requirements - Preparation of Profit and Loss Account - Balance sheet - Classification of Bank Advances -Performing and Non-Performing Assets.

**Unit III** Insurance Company Accounts 14 h

Ascertaining correct Assurance Fund - Preparation of Revenue accounts in Life Insurance - Preparation of Balance Sheet in Life Insurance - Preparation of valuation Balance Sheet - Preparation of Revenue accounts in Fire Insurance - Preparation of Balance sheet in Fire insurance - Preparation of Revenue accounts in Marine Insurance - Preparation of Balance Sheet in Marine insurance.

**Unit IV** Holding Company Accounts 14 h

Features - Goodwill given in Balance sheet - Unrealized profit in stock -Mutual obligation in bills - Capital expenses given in Balance sheet - Cash in transit - Mutual obligation in Debtors & Creditors - Assets to be written off from revenue profit.

**Unit V** Electricity Company Accounts or Double Account System 15 h

Special features of Double Account system - Double account system Vs Double Entry system - Double account system Vs Single account system - Replacement of assets - Disposal of profit - Treatment of repairs & renewals - Final accounts of Electricity supply companies.

**Note:**Theory 20% Problem 80%



## Text Books

- 1 Reddy T.S. & Murthy A., 2019, "Corporate Accounting", Sixth Edition, Margham Publications, Chennai.
- 2 Jain S.P. and Narang K.L., 2018, "Corporate Accounting", Nineteenth Edition, Kalyani Publishers, Ludhiana.

## References

- 1 Maheswari S.N., 2018, "Corporate Accounting", Fifth Edition, Sultan Chand & Sons, New Delhi.
- 2 Pillai R.S.N. & Bagavathi.V, 2015,"Advanced Accounting" Volume - 2, Third Edition, Sultan Chand & Co., New Delhi
- 3 Gupta.R.L. 2011,"Corporate Accounting", Eleventh Edition, Sultan Chand & Sons, New Delhi.
- 4 Hanif.M & Mukherjee.A , 2017, "Modern Accountancy" Volume - 2, First Edition, Mc Graw Hill Education,Chennai.





Course Code	Course Name	Category	L	T	P	Credit
195AT1A4CB	INCOME TAX LAW AND PRACTICE - II	CORE	5	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- The assessment of individuals, HUF, Firms and Companies.
- The computation of Tax liability.
- The applicable deductions from Gross Total Income.

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the provisions concerning set off and carry forward of losses and to apply the deductions against total income.	K2
CO2	Apply the provisions regarding computation of tax liability.	K3
CO3	Evaluate the provisions regarding assessment of individuals and assessment of HUF.	K3
CO4	Use the provisions involved in assessment of Firms, AOP and Companies.	K2 & K3
CO5	Identify the various provisions concerning collection, payment, recovery and refund of tax.	K2 & K3

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

**S Strong**

**M Medium**

**L Low**





195AT1A4CB	INCOME TAX LAW AND PRACTICE - II	SEMESTER IV
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**Total Credits: 4**

**Total Instruction Hours: 72 h**

### Syllabus

**Unit I** Set-off and carry forward of losses & Deductions from Gross Total Income 12 h

Concept of set-off and carry forward of losses - Inter source adjustment - Inter head adjustment - Order of set-off of losses -Clubbing of Income.

Deductions from Gross Total Income: Deductions in respect of Payments - Deduction in respect of Incomes - Other deductions U/s 80.

**Unit II** Computation of Tax Liability 14 h

Schedule of rates of tax - Incomes entitled to rebate and relief - Computation of tax liability - Individual- Senior Citizens- Super senior Citizens - Sur charge and Cess.

**Unit III** Assessment of Individuals and HUF 16 h

Assessment of Individuals - Computation of Taxable Income -Assessment of Hindu Undivided Family- Provisions for computing HUF's income.

**Unit IV** Assessment of Partnership Firms, AOP and Companies 18 h

Partnership firm u/s 184 and 185 - Computation of Total income of a firm - Assessment of Association of Persons - Assessment of Companies - Computation of Gross total income of a company.

**Unit V** Collection of tax 12 h

Deduction of tax at source - Tax Collection at source- Advance payment of tax or Pay as you earn Scheme - Recovery of tax and Refunds.

**Note:** Theory 20% Problem 80%



## Text Books

- 1 Gaur V.P. and Narang D.B., 2020, "Income Tax law and Practice", Forty eighth Edition, Kalyani Publishers, Ludhiana.
- 2 T.S.Reddy & Y.S. Hari Prasad Reddy., 2020, "Income tax Law & Practice", Nineteenth Edition, Margham Publications, Chennai.

## References

- 1 Dr. Vinod K. Singhania and Dr. Kapil Singhania., 2020, "Direct Taxes - Law & Practice", Thirteenth Edition, Taxmann Publications, New Delhi.
- 2 Mehrotra H.C., 2020, "Income Tax Law and Practice", Seventeenth Edition, Sahitya Bhawan Publishers, New Delhi.
- 3 Jeevanantham.M and Vijay Vishnu Kumar, 2019-20," Income Tax Law and Practice ", SciTech publication (India) Private Limited , Chennai.
- 4 ICAI CA Intermediate Study Material, Taxation, ICAI, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
195AT1A4CC	FINANCIAL MANAGEMENT	CORE	5	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- The concept of Financial Management.
- The practicability of Planning, Organizing and Controlling the financial activities.
- The flow of cash in the Organization.

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recall the basic concepts and objectives of financial management.	K1
CO2	Know the various methods to find out the optimum capital structure.	K2
CO3	Computation of overall cost of capital of a firm.	K3
CO4	Understand the various dividend policies in practical market.	K3
CO5	Get knowledge regarding day to day needs of business and various ways to manage them.	K2 & K3

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	L	L	L	L
CO2	S	S	S	L	L
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	M	M

S                      Strong                      M                      Medium                      L                      Low



195AT1A4CC	FINANCIAL MANAGEMENT	SEMESTER IV
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**Total Credits: 4**

**Total Instruction Hours: 72 h**

### Syllabus

**Unit I** Financial Management 12 h

Importance - Functions of finance - Evolution and Objectives of financial management - Scope and Importance- Financial Decisions- Profit Maximization Vs Wealth Maximization -- Organization of finance function.

**Unit II** Capital structure 15 h

Forms of Capital structure - Importance- Points of indifference - Optimum capital structure. Theories: Net Income Approach - Net Operating Income Approach - Traditional and M.M. Approach - Factors determining capital structure.

**Unit III** Cost of capital 15 h

Concept- Significance-Classification- Determination of Cost of Capital- Computation of specific cost of capital -Weighted average cost of capital - Leverages: Types- Operating, Financial and Combined leverages - Trading on Equity.

**Unit IV** Dividend Policy 15 h

Determinants of Dividend Policy - Types of Dividend Policies - Theory of Irrelevance Concept: MM Model - Relevance Concept: Gordon's Model and Walter's Model.

**Unit V** Working Capital Management 15 h

Concepts- Classification of Working Capital - Importance - Merits and Demerits- Needs of Working Capital -Factors Determining Working Capital requirements- Principles of Working Capital Management.

**Note:** 60% Theory; 40% Problem



### Text Books

- 1 Shashi K. Gupta & Sharma, R. K., 2019, "Financial Management", Fourteenth Edition , Kalyani Publishers, Ludhiana.
- 2 Pandey, I.M.,2009,"Financial Management", Eighteenth Edition, Vikas Publishing House, New Delhi.

### References

- 1 Dr. Maheshwari, S. N. , 2004," Principles and Practice of Financial Management", Fifth Edition., S. Chand & Sons, New Delhi.
- 2 Khan, M.Y. & Jain, P.K., 2015, "Financial Management", Sixteenth Edition,Tata McGraw-Hill, New Delhi.
- 3 Prasanna Chandra,2009, "Financial Management - Theory and Practice" , Nineteenth Edition, Tata McGraw Hill, New Delhi.
- 4 Kuchal .S.C,2001, "Financial Management", Fifteenth Edition, Chaitania Publishers, Allahabad.



195AT1A4SP	SEC PRACTICAL- II : Computerized Accounting	SEMESTER IV
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Total Credits: 2  
Total Instructions Hours: 48 h

S.No

List of Contents

Tally

- 1 Introduction to Screens and Menus  
Creation of Company  
Creation of Groups, editing and deleting groups
- 2 ☐ Creation of ledgers  
☐ Editing and deleting ledgers  
Creating Vouchers
- 3 ☐ Voucher Entries  
☐ Editing and Deleting Vouchers
- 4 Creation of Stock categories and stock items  
☐ Editing and deleting stocks
- 5 Creation of Inventory Statement LIFO,FIFO, SAM and WAM
- 6 Preparation of Trial Balance with Suspense A/c
- 7 Preparation of Trading & Profit and Loss Accounts
- 8 Preparation Balance Sheets
- 9 Preparation of Subsidiary Books
- 10 Bank Reconciliation Statement

**Note:** Out of 10 - 8 Mandatory



Course Code	Course Name	Category	L	T	P	Credit
192MT1B4IB	BUSINESS STATISTICS	IDC	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- The requirements of a good average and differentiate between average and Dispersion
- The Importance as also the Limitation of Correlation and Regression Analysis
- To enhance student knowledge in Test of Significance and Chi-Square Test

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Learn and know as to how Statistics can be used	K1
CO2	Know the main properties of each Measure of Central Tendency and select the most appropriate one for use with a given set of data	K2
CO3	Understand the Importance and Limitations of Correlation Analysis	K3
CO4	Recognize different components of a Time series	K3
CO5	Analyzing the concept of Test of Significance	K4

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	M
CO2	S	M	S	M	S
CO3	M	S	S	S	M
CO4	M	M	S	S	S
CO5	S	S	S	S	S

S                      Strong                      M                      Medium                      L                      Low



**Total Instruction Hours: 48 h**

<b>Unit I</b>	Statistics	9 h
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<b>Unit II</b>	Measures of Central Value and Dispersion	9 h
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<b>Unit III</b>	<b>Correlation and Regression</b>	<b>9 h</b>
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<b>Unit IV</b>	<b>Analysis of Time Series</b>	<b>9 h</b>
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**Unit V** Test of Significance and Chi-Square Test

12 h

Testing of Hypothesis - Standard Error - Test of Significance for Attributes - Test for Proportion of Success - Test for Difference in Proportions - Test of Significance for Large Samples - The Standard error of mean - Testing the difference between means of Two Samples - Test of Significance for Small Samples - Students' t-Distribution - Chi Square Test - Characteristics of Chi Square Test - Degree of Freedom - Chi Square Test of goodness of fit - Chi Square as a test of independence

**Note: 20% Theory and 80% Problem**

**Text Books**

- 1 Pillai R.S.N. and Bagavathi V., 2002, "Statistics", 14th Edition, S. Chand and Company Ltd, New Delhi

**References**

- 1 Gupta S.P, 2014, "Statistical Methods", 34th Edition., Sultan chand and sons Educational Publishers, New Delhi.
- 2 Ken Black, 2009, "Business Statistics for Contemporary Decision Making", John Wiley and sons Pvt. Ltd, New Delhi.
- 3 Beri.G.C, 2010, "Business Statistics" 3rd Edition, Mc Graw Hill Education Pvt. Ltd, Chennai.
- 4 Frank , S Budnick, 2010, "Applied Mathematics for Business, Economics and the Social Sciences", 4th Edition., McGraw Hill Education Pvt. Ltd, Chennai.



<b>195AT1A4GA</b>	<b>FUNDAMENTALS OF GST</b>	<b>SEMESTER IV</b>
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**Total Credits: 2**

**Total Instruction Hours: 24 h**

### **Syllabus**

**Unit I** Indirect Tax 5 h

Introduction - Features - Objectives of Taxation- Types of taxes - Direct and Indirect Taxes - Indirect Tax structure - Merits and Demerits of Indirect Taxes - Recent Developments in Indirect Taxes.

**Unit II** Goods and Services Tax 4 h

History of Goods and Services Tax – Need - Structure - Features of Indian Goods and Services Tax - Benefits of Goods and Services Tax – Difference between Earlier VAT & Present Goods and Services Tax.

**Unit III** Goods and Services Tax Council 5 h

Principles- Features-Role and Functions- Powers of Goods and Services Tax Council - Goods and Service Tax Code.

**Unit IV** GST Network 5 h

Function of Goods and Services Tax Network – Services by Goods and Services Tax Network.

**Unit V** Dual Concepts 5 h

Benefits of Dual Goods and Services Tax-State Goods and Services Tax -Central Goods and Services Tax -Integrated Goods and Services Tax -Union Territory Goods and Services Tax - Types of Rates under Goods and Services Tax.

Note: Theory Only



## Text Books

- 1 Dr.H.C. Mehrotra, Prof. V.P. Agarwal, 2018, “Goods and Services Tax”, Third Edition, Sahityabhawan Publications, Agra.
- 2 Balachandran.V, Thothadri.S, 2013,"Taxation Law & Practice",PHI Learning Pvt. Ltd, New Delhi.

## References

- 1 V. Balachandran, 2016, “Indirect Taxation”, Fourth Edition, Sultan Chand & Sons, New Delhi.
- 2 Dr.Parameswaran.R, CA. P. Viswanathan , 2018, “Indirect Taxes GST and Customs Laws”, Fifth Edition, Kavin Publications, Coimbatore.
- 3 Dr. Vinod K.Singhania & Dr. Monica Singhania, 2015,"Students Guide to Indirect Tax Law",Second Edition, Taxmann Publication, New Delhi.
- 4 Datey.V.S, 2013,"Indirect Taxes Law and Practice", Taxmann Publications Private Ltd, New Delhi.



191TL1A4AA	பகுதி - 4 : அடிப்படைத்தமிழ் - தாள் : II (Basic Tamil )	SEMESTER IV
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Total Credits: 2

Total Instruction Hours: 24 h

இளங்கலை 2019-20ஆம் கல்வியாண்டு முதல் சேர்வோர்க்குரியது  
(10 மற்றும் 12 – ஆம் வகுப்பு வரை தமிழ் மொழிப்பாடம் பயிலாதவர்களுக்கு)  
(பருவத் தேர்வு உண்டு )

அலகு : 1

12 h

நீதி நூல்கள்

- I.ஆத்திசூடி - “அறம் செய விரும்பு” முதல் “ஒளவியம் பேசேல்”வரை -12 பாடல்கள்  
II.கொன்றைவேந்தன் - “அன்னையும் பிதாவும் முன்னறி தெய்வம்” முதல்  
“எண்ணும் எழுத்தும் கண் எனத் தகும்” வரை -7 பாடல்கள்

III.திருக்குறள் - 6 பாடல்கள்

1. அகர முதல .....1
2. மனத்துக் கண்.....34
3. இனிய உளவாக .....100
4. தீயவை தீய பயத்தலான்.....202
5. கற்க கசடற .....391
6. கண்ணொடு கண்ணினை.....1100

அலகு : 2

12 h

I. எளிய நீதிக்கதைகளும் வாழ்க்கை முறைகளும்

1. நீதிகாத்த மன்னன்
2. சிங்கமும் முயலும்
3. புத்திசாலி உழவனும் போக்கிரிப் பூதமும்
4. தேனீயும் புறாவும்
5. முயல் கூறிய தீர்ப்பு

II. தமிழகப் பண்பாடுகள்

1. தமிழர் விழாக்கள் - பொங்கல், ஆடிப்பெருக்கு
2. தமிழர் கலைகள் - தெருக்கூத்து, ஓவியம், சிற்பம்
3. தமிழர் விளையாட்டுகள்- ஏறுதழுவுதல், சடுகுடு



### III . பயிற்சிப் பகுதி

1. படத்திற்கு ஏற்ற சொற்களை எழுதுதல்.
2. சொற்களைத் தொடராக்குதல்.
3. பொருத்துதல்,
4. உரையாடல் பகுதி

**Note:** பயிற்சிப் பகுதியில் வினாக்கள் அமைத்தல் கூடாது

வினாத்தாள் அமைப்பு முறை - மொத்த மதிப்பெண்கள் - 100

பகுதி - அ

சரியான விடையைத் தேர்வு செய்தல் 10x2=20

பகுதி - ஆ

சரியா? தவறா? தேர்ந்தெடுத்து எழுதுக . 10x2=20

பகுதி - இ

ஒரு பக்க அளவில் விடையளிக்க 03x20=60

குறிப்பு:

- அனைத்து அலகுகளில் இருந்தும் வினாக்கள் அமைதல் வேண்டும்
- பகுதி இ -க்கான வினாக்கள் இது அல்லது அது என்ற அடிப்படையில் அந்தந்த அலகுகளில் அமைதல் வேண்டும்

### Text Books

- 1 அடிப்படைத்தமிழ் - 20-21. தொகுப்பு : தமிழ்த்துறை , டாக்டர் என்.ஜி.பி. கலை அறிவியல் கல்லூரி, நியூ செஞ்சுரி புக ஹவுஸ்(பி)லிட். சென்னை-600 098

### References

- 1 ஒன்றாம் வகுப்பு பாடநூல் - தமிழ்நாடு அரசு பாடநூல் கழகம்
- 2 வலைதள முகவரி : <http://tamilvu.org>



191TL1A4AB	பகுதி - 4 : சிறப்புத்தமிழ் - தாள் : II (Advanced Tamil )	SEMESTER - IV
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Total Credits: 2

Total Instruction Hours: 24 h

இளங்கலை 2019- 2020 ஆம் கல்வியாண்டு முதல் சேர்வோர்க்குரியது  
(10 மற்றும் 12 - ஆம் வகுப்புகளில் தமிழ் மொழிப்பாடம் பயின்றவர்களுக்கு உரியது  
(பருவத் தேர்வு உண்டு )

அலகு - 1

05 h

திருக்குறள்

I அறத்துப்பால்

1. இனியவை கூறல் - அதிகார எண் : 10
2. அடக்கமுடைமை - அதிகார எண் : 13

II பொருட்பால்

1. கல்வி - அதிகார எண் : 40
2. உழவு - அதிகார எண் : 104

III இன்பத்துப்பால்

1. தகையணங்குறுத்தல் - அதிகார எண் : 109
2. பிரிவாற்றாமை - அதிகார எண் : 116

அலகு - 2

05 h

கட்டுரைத் தொகுப்பு

I நல்வாழ்வு - டாக்டர் மு.வரதராசன்

1. நம்பிக்கை
2. புலனடக்கம்
3. பண்பாடு

II இளைஞர்களின் ஒளிமயமான எதிர்காலத்திற்கு - கு.வெ. பாலசுப்பிரமணியம்

1. காலக்கணக்கு
2. நற்பழக்கமே செல்வம்

அலகு - 3

05 h

I காப்பியங்கள் - குறிப்பு எழுதுதல்

1. சிலப்பதிகாரம்
2. மணிமேகலை
3. கம்பராமாயணம்
4. பெரியபுராணம்



**II ஊடகம் - காட்சி ஊடகங்கள்**

1. தொலைக்காட்சி
2. திரைப்படம்
3. இணையம்
4. முகநூல்
5. கீச்சகம்
6. கட்செவி அஞ்சல்

அலகு - 4

05 h

**இலக்கணம் - வழக்கறிதல்**

1. இயல்பு வழக்கு
2. தகுதி வழக்கு

அலகு - 5

04 h

**I படைப்பாற்றல் பகுதி**

கவிதை,கட்டுரை எழுதச்செய்தல் - பொதுத் தலைப்பு

**II பயிற்சிப் பகுதி**

தமிழில் தட்டச்சு செய்தல் - யூனிகோடு எழுத்துருவில்.

**Note:** பயிற்சிப் பகுதியில் வினாக்கள் அமைத்தல் கூடாது

வினாத்தாள் அமைப்பு முறை - மொத்த மதிப்பெண்கள் - 100

பகுதி -அ

சரியான விடையைத் தேர்வு செய்தல்

10x2=20

பகுதி -ஆ

கோடிட்ட இடங்களை நிரப்புக

10x2=20

பகுதி -இ

இரண்டு பக்க அளவில் விடையளிக்க

4x15=60

**குறிப்பு :**

- அனைத்து அலகுகளில் இருந்தும் இரண்டு வினாக்கள் அமைதல் வேண்டும்
- பகுதி இ -க்கான வினாக்கள் இது அல்லது அது என்ற வகையில் அந்தந்த அலகுகளிலிருந்து அமைதல் வேண்டும்.



### Text Books

- 1 சிறப்புத்தமிழ் 20-21. தொகுப்பு : தமிழ்த் துறை , டாக்டர் என்.ஜி.பி. கலை அறிவியல் கல்லூரி, நியூ செஞ்சுரி புக் ஹவுஸ்(பி) லிட். சென்னை- 600 098

### References

- 1 பேராசிரியர் புலவர் சோம . இளவரசு, எட்டாம் பதிப்பு - 2014, தமிழ் இலக்கிய வரலாறு - மணிவாசகர் பதிப்பகம், சென்னை - 600 108.
- 2 பேராசிரியர் முனைவர் பாக்கியமேரி , முதற் பதிப்பு- 2013, இலக்கணம் - இலக்கிய வரலாறு - மொழித்திறன் -பூவேந்தன் பதிப்பகம், சென்னை-600 004.
- 3 வலைதள முகவரி : <http://tamilvu.org>





<b>192PY1A4AA</b>	<b>AECC : GENERAL AWARENESS</b>	<b>SEMESTER IV</b>
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**Total Credits:** 2  
**Total Instructions Hours:** 24 h

<b>S.No</b>	<b>Contents</b>
1	Current Events
2	General Science
3	Geography of India
4	Tamil and Other Literature
5	Inventions and Discoveries
6	Numerical and Mental Aptitude
7	Verbal and Non Verbal Reasoning
8	Socio- Culture and Heritage of India
9	Indian Economy and Political System
10	History of India and Freedom Struggle

### References

- 1 Majid Hussain, Arora N D, 2019, "General Studies -TNPSC Group -I ", G.K.Publications (P) Ltd. New Delhi
- 2 Aggarwal R S, 2014, "Verbal and Non Verbal Reasoning" S Chand & Company, New Delhi
- 3 Competition Success Review, Competitive Success Publisher, New Delhi
- 4 Pratiyogita Darpan, Pratiyogita Darpan Publishers, Agra.



Course Code	Course Name	Category	L	T	P	Credit
195BI1A5CA	COST ACCOUNTING	CORE	5	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the Costing Terms in business
- the adequate knowledge on Cost Accounting Practice
- various methods and techniques of costing

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Discuss the methods of cost accounting and know about Cost Sheet.	K2
CO2	Apply different method to analysis level material control	K3
CO3	Use different methods of wages & incentives to labour and Absorption of overhead.	K3
CO4	Explain a process costing system and compute the Cost of each process of finished produced	K2
CO5	Retrieve the concept of Contract costing and Job costing.	K1

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

**S Strong**

**M Medium**

**L Low**



195BI1A5CA	COST ACCOUNTING	SEMESTER V
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**Total Credits: 4**

**Total Instruction Hours: 72 h**

### Syllabus

**Unit I** Cost Accounting 15 h

Definition- Meaning and Scope - Concept and Classification -Costing an aid to Management - Types and Methods of Cost - Elements of Cost - Preparation of Cost Sheet and Tender.

**Unit II** Material Control 16 h

Levels of material Control - Need for Material Control -Economic Order Quantity - ABC analysis - Perpetual inventory - Purchase and stores Control: Purchasing of Materials - Procedure and documentation involved in purchasing - Requisition for stores - Stores Control - Methods of valuing material issue - LIFO - FIFO.

**Unit III** Labour 16 h

System of wage payment - Idle time - Control over idle time - Labour turnover - Methods of Remuneration and incentive systems - Halsey Plan -Rowan Plan only - Overhead - Classification of overhead - Allocation of overhead and Absorption of overhead .

**Unit IV** Process costing 12 h

Features of process costing - process losses, wastage, scrap, normal process loss - abnormal loss, abnormal gain (Excluding inter process profits and equivalent production) - Standard Costing (Theory Only)

**Unit V** Contract costing 13 h

Meaning and Features of Contract Costing, Contract v/s Job Costing , Treatment of Profit on Incomplete Contracts as Credited Profit and Reserve Profit, Value of Work-in-progress and Practical Problems on Preparation of Contract Account and Balance Sheet. Reconciliation of Cost and Financial accounts.

**Note: 60% Problem 40% Theory**



## Text Books

- 1 Reddy.T.S., and Hari Prasad Reddy.Y. 2017.Cost Accounting, Margham Publications, Chennai.
- 2 Jain S.P and Narang K.L. 2014. Cost Accounting, Kalyani Publishers, NewDelhi.

## References

- 1 Iyengar. S.P. 2010. Cost Accounting Principles and Practice. SultanChand & Sons, New Delhi.
- 2 Pillai.R.S.N. and Bagavathi 2014.Cost Accounting. Sultan Chand and Company Ltd .,New Delhi.
- 3 Saxena V, Vashist C 2014. Advanced Cost Accounting. Sultan Chand and Company Ltd .,New Delhi.
- 4 M.N.Arora & Priyanka Katyal 2019. Cost Accounting. Vikas Publishing House, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
195AT1A5CB	GOODS AND SERVICES TAX	CORE	4	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- The Goods and Services Tax and its procedures
- The Computation Process in Goods and Services Tax
- The various provisions of Goods and Services Tax and their impact on business decision-making.

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the concepts and structure of Goods and Services Tax .	K1
CO2	Know the functions of various Council and the E-Way bill.	K2
CO3	Get the awareness of the dual concepts and its applicability.	K2
CO4	Familiar with the time and value of supply	K2
CO5	Identify the Registration Process under Goods and Services Tax	K3

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	M
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	M	M
CO5	S	S	S	M	M

**S Strong**

**M Medium**

**L Low**



195AT1A5CB	GOODS AND SERVICES TAX	SEMESTER V
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**Total Credits:** 4

**Total Instruction Hours:** 60 h

### Syllabus

#### **Unit I** Introduction to Goods and Services Tax 12 h

Goods and Service Tax – History of Goods and Services Tax – Need - Structure and Types of Taxes- Features of Indian Goods and Services Tax - Benefits of Goods and Services Tax – Difference between Earlier Value Added Tax & Present Goods and Services Tax - Levy of Goods and Services Tax - Rates of Goods and Services Tax in India.

#### **Unit II** Goods and Services Tax Council 12 h

Goods and Services Tax Council – Role and Functions of Goods and Services Tax Council – Goods and Services Tax Network – Functions - Services - E-Way bill – Importance of E-Way bill –E-Way bill for Exempted Goods.

#### **Unit III** Dual Concepts of Goods and Services Tax 12 h

Dual concepts – State Goods and Services Tax-Central Goods and Services Tax - Integrated Goods and Services Tax -Union Territory Goods and Services Tax - Types of Rates under Goods and Services Tax – Taxes subsumed under State Goods and Services Tax Act 2017- Taxes subsumed under Central Goods and Services Tax Act 2017.

#### **Unit IV** Time and Value of Supply 12 h

Supply under Goods and Services Tax - Meaning and Scope of Goods and Services Tax - Concept of Goods and Services Tax - Taxability of Composite and Mixed Supplies- Time of Supply of Goods- Time of supply of Service- Forward Charge- Reverse Charge- Value of Supply- Monetary Consideration.

#### **Unit V** Registration Process and Invoice and Accounts 12 h

Registration- Need- Types- Procedure for Registration- Consequences of Non Registration- Amendment of Registration- Cancellation of Registration and Revocation.

Invoice and Accounts: Tax Invoice – Content of Tax Invoice – Manner of Issue of Tax Invoice – Risk Code – Importance – Bill of Supply – Delivery Challan – Credit and Debit note – Content –Accounts and details of Tax.

Note: Theory Only



## Text Books

- 1 Dr. Mehrotra H.C., and Prof. Agarwal V.P., 2018, "Goods And Service Tax",1, Sahitya Bhawan Publications, Uttar Pradesh.
- 2 Dr. Parameswaran R. and CA. Viswanathan P., 2018, "Indirect Taxes GST and Customs Laws", Kavin Publications, Coimbatore.

## References

- 1 Balachandran V, 2016, "Indirect Taxation",1, Sultan Chand & Sons, New Delhi.
- 2 FCA Vineet Gupta & Dr. Gupta N.K., 2018, "Fundamentals of Goods and Services Tax", 1, Bharat's publications, UP.
- 3 CA Anoop Modi, CA Mahesh Gupta and Nikhil Gupta, 2019, "Goods and Services Tax",1, SBPD, Agra.
- 4 Viswanathan B, 2016, "Goods and Services Tax",1, New Century Publications, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
195AT1A5CC	PRACTICAL AUDITING	CORE	4	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the basic concepts of auditing with the emphasis on the external and internal audit contexts.
- fair working knowledge in the area of internal control in various organizations.
- a complete understanding of the importance of vouching.

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the basic auditing principles, concepts, planning of an audit.	K2
CO2	Illustrate the steps required to perform Internal control and Internal check.	K3
CO3	Gain expert knowledge in vouching.	K2
CO4	Acquire knowledge regarding Verification and Valuation of Assets and Liabilities.	K1
CO5	Familiarize with the appointment of company auditor and their powers and duties.	K3

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	M	S	S	S	S
CO3	S	S	S	M	M
CO4	S	M	S	M	M
CO5	S	S	S	S	S

**S Strong**

**M Medium**

**L Low**





<b>195AT1A5CC</b>	<b>PRACTICAL AUDITING</b>	<b>SEMESTER V</b>
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**Total Credits: 3**

**Total Instruction Hours: 60 h**

### **Syllabus**

**Unit I** Objectives of Auditing 12 h

Definition- General Objectives of Auditing - Advantages and Limitations of Auditing - Auditing and Investigation - Qualification of an Auditor - Errors and Frauds. Various types of audit- Continuous audit -Final Audit - Interim audit- Balance Sheet audit - Merits and Demerits.

**Unit II** Planning of Audit 12 h

Auditing in EDP Environment-Audit procedure - Planning of Audit - Audit programme - Audit Notebook - Working Papers - Internal Control - Internal Check- Internal Check as regards cash, wages, sales etc.-position of External Auditors as to Internal Auditor.

**Unit III** Vouching 12 h

Vouching – Vouching the debit and credit side of cash book-Trading transactions Impersonal ledger- Outstanding Assets, Outstanding Liabilities, Liability for Rent Rates and Taxes.

**Unit IV** Verification and Valuation 12 h

Verification and Valuation of Assets and Liabilities – Land & Buildings, Plant & Machinery, patents & Trade marks, Furniture, Investments, Stock, Bills Receivable, Cash. Auditors' position & duty regarding Reserves and provisions – Depreciation.

**Unit V** Company Audit 12 h

Company Audit- Appointment, Remuneration and Removal of Auditors-Rights and Duties of Company Auditors -liabilities-Audit Report – Qualities of audit report - Audit of Share Capital – Share transfer Audit.



## Text Books

- 1 Dinkar Pagare, 2014, "Principles and Practice of Auditing", 10th Edition, Sultan Chand & Sons, New Delhi.
- 2 Tandon B. N., S. Sudharsanam, S. Sundharabahu, 2016, " Practical Auditing", 5th Edition, Sultan Chand & Sons, New Delhi.

## References

- 1 Dr. Mehta B. K., 2015, "Auditing", 2nd Edition, SBPD Publishing House, Agra..
- 2 Vengadamani.S, 2017, "Practical Auditing", 5th Edition, Margham Publications, Chennai.
- 3 Natarajan. L, 2017, " Practical Auditing", 5th Edition, Margham Publications, Chennai.
- 4 Kumar, Pradeep Sachdeva, Baldev Singh, Jagwant, 2014, " Auditing Theory and Practice", 13th Edition, Kalyani Publishers, Chennai.



Course Code	Course Name	Category	L	T	P	Credit
195AT1A5CD	INDUSTRIAL LAW	CORE	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the basic concepts about various laws like Factories Act 1948, Industrial Disputes Act 1947 and Payment of Bonus Act 1965.
- about essential elements of Payment of bonus Act 1965.
- the essential features of Workmen's Compensation Act 1923.

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the fundamental concepts and provisions relating to Health, Safety and Welfare.	K2
CO2	Acquire specialized knowledge about Various policies in Machinery to solve dispute.	K1
CO3	Familiarize the procedures and practices of Employee State Insurance Act.	K3
CO4	Classify and interpret the eligibility for bonus.	K2
CO5	Familiarize the fundamental concept of the Minimum Wage Act.	K2

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	M	M	S
CO3	S	M	S	S	S
CO4	S	S	S	S	M
CO5	S	S	S	M	M

**S Strong**

**M Medium**

**L Low**



195AT1A5CD	INDUSTRIAL LAW	SEMESTER V
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### Syllabus

**Unit I** Factories Act 1948 10 h

Definition- Approval, Licensing and Registration of Factories-The Inspecting Staff-Health, Safety and Welfare- Provisions relating to Hazardous processes - Employment of young person - Working Hours of Adult - Employment of Women.

**Unit II** Industrial Disputes Act 1947 10 h

Objects and Extent of the Act-Definition-Provision relating to strike, lockout and retrenchment. Layoff - closure - Conciliation Machinery.

**Unit III** Employee State Insurance Act 1948 & Trade Union Act 1926 10 h

Employee State Insurance Act 1948: Definition- Administration of Scheme- Finance and Audit-Contribution- Benefits.

Trade unions Act 1926: Definitions - Registration - Rights and Privileges - Cancellations of registration -Duties and Liabilities-Amalgamation- Dissolution-Regulation- Penalty.

**Unit IV** Payment of Bonus Act 1965 10 h

Definition-Object -Application of the Act -Eligibility for Bonus - Disqualification for Bonus - Determination of Bonus-Special Provisions with respect to certain establishment- Inspector-Penalties- Offence.

**Unit V** The Minimum Wage Act 1948 8 h

Object of the Act-Definition-Fixation and Revision of Wages-Advisory Board-Central Advisory Board-Safeguard in payment of minimum wages-Enforcement of the Act-Offence-Penalties.



## Text Books

- 1 Kapoor N.D., 2018, "Elements of Industrial Laws",12th Edition, Sultan Chand & Sons, New Delhi
- 2 Sunil N Shah.,2017, "Industrial Law",2nd Edition, Himalaya Publishing House, New Delhi

## References

- 1 Sundaram S.M., 2006," Industrial law", 5th Edition, Sree Meenakshi publications, Karaikudi.
- 2 Kulshrestha D K, 2003, "Industrial law", 1st Edition, Lakshmi Narain Agarwal, New Delhi.
- 3 Pillai K.M., 2005, "Labour and Industrial Law", 10th Edition, Allahabad Law Agency, Faridabad.
- 4 Gogna PPS, 2007, "A Textbook of Business and Industrial Laws", 1st Edition, S.Chand & co Ltd, New Delhi.



195AT1A5SP	SEC PRACTICAL III- STATISTICAL PACKAGE OF SOCIAL SCIENCE	SEMESTER V
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**Total Credits:** 2

**Total Instructions Hours:** 48 h

**S.No**

**List of Contents**

- 1 Introduction of SPSS for data analysis.
- 2 Collecting and entering data, defining variables and saving the data.
- 3 Sorting, transforming, recording and viewing the data.
- 4 Performing frequency- Descriptive statistics- Normality test.
- 5 Performing Chi-Square test.
- 6 Performing t test.
- 7 Performing one way and Two way ANOVA.
- 8 Correlation and Regression analysis.
- 9 Rank analysis.
- 10 Report generation with an interpretation.

**Note:** Out of 10-8 Mandatory



Course Code	Course Name	Category	L	T	P	Credit
195FI1A5DA	PERSONAL FINANCE	DSE	4	-	-	4

## PREAMBLE

This course has been designed for students to learn and understand

- the opportunities inherent with good personal financial planning
- risks associated with poor personal financial planning
- to compare interests charges based on various types of borrowing

## COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	understand and recognize the importance of personal planning	K1
CO2	predict the financial environment	K2
CO3	manage personal tax efficiently	K3
CO4	manage the cash for future	K4
CO5	understand the role of credit and its impact in personal finance	K1

## MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	M
CO2	S	M	M	M	M
CO3	S	S	S	M	M
CO4	S	M	M	S	S
CO5	S	S	M	M	M

**S Strong**

**M Medium**

**L Low**



195FI1A5DA	PERSONAL FINANCE	SEMESTER V
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### Syllabus

**Unit I** Financial Planning 10 h

Meaning - Objectives - Importance of financial planning-Steps of financial planning-Role of Personal Finance/Loan-Types of personal finance/loan: Personal loan, Educational loan, Housing loan, Vehicle loan.

**Unit II** Financial Environment 8 h

Meaning - Importance - Financial system - Inflation Vs Interest Rates - Business cycle -- Income statement : Income Vs Expenses - Contribution to savings - EMIs - Level of EMI in Income

**Unit III** Tax Planning 10 h

Objectives of tax planning - Importance - Tax avoidance Vs Tax evasion - Tax exemptions - List of Deductions for individuals - Effective tax management - Personal Tax calculation for individuals

**Unit IV** Cash Management 10 h

Types of deposits -Comparing interest rates- Types of Financial institution - selecting a bank -Financial planning for future- Importance - Types of future financial planning: Insurance planning, Retirement plans. Children's education planning

**Unit V** Credit Management 10 h

Meaning - advantages and disadvantages of credit - Kinds of accounts - Issuers of credit card - Credit card management - Protection against credit card fraud-Resolving credit problems- Do's and Don'ts with card - Credit card Vs Debit Card





## Text Books

- 1 Sinha, Madhu.2017 Financial Planning: A Ready Reckoner, McGraw Hill.Noida.
- 2 Jeff Madura, Mike Casey, Sherry J. Roberts,2014, Personal Financial Literacy, Pearson Education

## References

- 1 Jack R. Kapoor, Les R. Dlabay and Robert J. Hughes, 2020. Personal Finance, Tata McGraw-Hill Publishing Company Ltd. New Delhi.
- 2 Arthur J Keown, 2019. Personal Finance (Eighth Edition), Pearson Education, New Delhi .
- 3 Callaghan George, 2019. Personal Finance (Eighth Edition), Macmillan Education, UK
- 4 Indian Institute of Banking & Finance.2017. Introduction to Financial Planning,Taxmann



Course Code	Course Name	Category	L	T	P	Credit
195CI1A5DA	E-COMMERCE	DSE	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the concepts and various application issues of e-Commerce.
- the knowledge towards the security over internet for e-Commerce.
- the concept of Electronic Payment Systems

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Learn the fundamentals of E Commerce.	K2
CO2	Explain the concepts of E Commerce EDI	K2
CO3	Understand the Security of Network and Privacy	K3
CO4	Apply the knowledge of Electronic Payment System	K4
CO5	Understand the concepts of Internet to Business.	K3

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	L	M	S	L	S
CO2	M	M	M	S	M
CO3	L	L	S	S	S
CO4	M	S	M	M	S
CO5	M	S	S	S	M

**S Strong**

**M Medium**

**L Low**



195CI1A5DA	E-COMMERCE	SEMESTER V
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### Syllabus

**Unit I** E-Commerce 12 h

Introduction- Classification of Electronic Commerce - Anatomy of E-Commerce Application -E-Commerce Framework - Advantage and Disadvantage of E-Commerce. E-Commerce Infrastructure: An overview - E-Commerce infrastructure components - Network Access Equipment - Internet Terminology.

**Unit II** Electronic Data Interchange 10 h

Meaning of EDI - Working concepts - Benefits - Legal, security and privacy issues- EDI Software Implementation - Value added networks - Workflow atomization and coordination -Customization and Internal Commerce.

**Unit III** Network Security and Firewall 10 h

Threats to E-Commerce-Security overview- Client server network security - Firewall and network security -Data and message security - Encryption, Cryptography, Public key and Private key- Encrypted documents and electronic mail- Hypertext publishing.

**Unit IV** Electronic Payment Systems 8 h

Types-Digital Token Based Electronic Payment System-Electronic Payment Methods: Credit Payment System - Mobile Payment- GPay - RuPay Cards - Risk - Electronic Fund Transfer.

**Unit V** E-Commerce Applications & Strategies 8 h

Business Models & Revenue Models over Internet, Emerging Trends in e-Commerce, e-Governance, Digital Commerce, Mobile Commerce - Strategies for Business over Web, Internet based Business Models.



## Text Books

- 1 RaviKalakota and Andrew B.Minsfon(2013) ,"Frontiers of Electronic Commerce" Fourteenth Edition, Dorling Kindersley (India) Pvt Ltd.
- 2 Bhsraf Bhasker, 2009, Electronic Commerce 3<sup>rd</sup> Edition Tata Mc Graw Hill Publishing Co Ltd., New Delhi.

## References

- 1 Joseph,P.T.(2010).E-Commerce an Indian Perspective.[3rdEdition]. Prentice-Hall of India Pvt. Ltd., New Delhi, India.
- 2 Schneider Gary. P., and Perry., James, T. (2005). Electronic Commerce [1st Edition]. Thomson Learning Press, NewDelhi.
- 3 Whitley., David. (2000). E-Commerce Strategy Technologies and Applications. Tata McGraw Hill, New Delhi,India.
- 4 Henry Chan., Raymond Lee., Tharam Dillon., Elizabeth Chang. (2001).E-Commerce, Fundamentals and Applications. John Wiley &Sons, NewDelhi.



Course Code	Course Name	Category	L	T	P	Credit
195AT1A5DA	CORPORATE GOVERNANCE AND BUSINESS ETHICS	DSE	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- Recognize the theory and practice of Corporate Governance.
- Identify the role of Board of directors and other stakeholders.
- Analyze the issues and problems of Corporate Governance in emerging economies.

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Know the concepts and fundamental principles of Corporate Governance.	K1
CO2	Understand the issues and challenges of Board committees.	K2
CO3	Identify the problems related with disclosure.	K1
CO4	Understand the motives of Corporate Social Responsibility.	K2
CO5	Apply the ethics in business decision making.	K3

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	M
CO2	S	S	M	M	M
CO3	S	M	S	M	M
CO4	S	S	S	M	M
CO5	S	S	S	S	S

**S Strong**

**M Medium**

**L Low**



<b>195AT1A5DA</b>	<b>CORPORATE GOVERNANCE AND BUSINESS ETHICS</b>	<b>SEMESTER V</b>
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### **Syllabus**

**Unit I** Corporate Governance 10 h

Corporate Governance – Concepts – Nature – Fundamental Principles – Objectives – Significance – Factors Affecting the Quality of Corporate Governance –Issues & Challenges of Corporate Governance in India.

**Unit II** Board Structure 10 h

Board Structure – Forms of Board – Structural Issues in Board –Issues & Challenges of Board Committee – Need – Structure – Various Committees.

**Unit III** Disclosure 10 h

Disclosure – Concept – Reasons for disclosure – Scope – Financial & Non financial disclosure – Forms of disclosure – Problems in disclosure.

**Unit IV** Corporate Social Responsibility 10 h

Corporate Social Responsibility – Evolution – Concept – Nature – Theoretical Approach– Corporate Social Responsibility & Corporate Governance–Motives of Corporate Social Responsibility – Characteristics – Corporate Social Responsibility in India.

**Unit V** Business Ethics 8 h

Business Ethics – Nature – Characteristics – Scope – Significance – Stages in Ethical Development – Ethical Business Decision Making – Factors Affecting Ethical Business Decision Making.



## Text Books

- 1 Bansal C. L., 2014, "Corporate Governance" 1st Edition, Excel Books Publications, New Delhi.
- 2 Abhishek Mithal, 2014, "Governance Business Ethics & Sustainability", 1st Edition, Pooja Law Publishing Co, New Delhi.

## References

- 1 Dr. Aggarwal S. K. & Dr. Abha Aggarwal, 2013, "Governance Business Ethics & Sustainability" 2nd Edition, Reliance Publications Ltd, New Delhi.
- 2 Gopalsamy. N, 2012," Corporate Governance",1st Edition, New Age International Publishers,New Delhi.
- 3 Subhash Chandra Das, 2009, "Corporate Governance in India an Evaluation", 1st Edition, PHI Learning Private Limited, New Delhi.
- 4 ICFAI, 2004, "Business Ethics & Corporate Governance", 1st Edition, ICFAI University Press Hyderabad.



Course Code	Course Name	Category	L	T	P	Credit
192MT1A5AA	RESEARCH METHODOLOGY	AECC	2	-	-	2

### PREAMBLE

This course has been designed for students to learn and understand

- the art of using different research methods and techniques
- planning and writing of research proposals and dissertations, as well as a thesis
- the necessity for research ethics and guidelines to pursue research

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	learn the basics of the research methods and techniques	K1
CO2	remember the hypothesis, laws related to research problem	K1
CO3	understand the limitations of experimentation in research	K2
CO4	illustrate the concept of interdisciplinary and multidisciplinary research	K3
CO5	analyze the ethics and responsibilities of research	K3

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	M	S	S	S	S
CO3	S	S	M	S	S
CO4	S	S	M	M	M
CO5	S	S	M	M	S

**S Strong**

**M Medium**

**L Low**





<b>192MT1A5AA</b>	<b>RESEARCH METHODOLOGY</b>	<b>SEMESTER V</b>
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**Total Credits: 2**

**Total Instruction Hours: 24 h**

### **Syllabus**

**Unit I** Introduction to Research 4 h

Research: Introduction- Basic, Applied and Evaluation research – multidisciplinary and interdisciplinary Research – value of research skills – formulating a research problem – Research in relation to Teaching and Publishing

**Unit II** Hypotheses, Theories and Laws 6 h

Hypotheses – Theories – Laws. Scientific statements: their justification and acceptance: verification – Falsification – Acceptance – Peer review

**Unit III** Experimentation and research 5 h

The roles and limitations of experimentation – Experimentation and research – conducting experiments - validity and reliability in experimentation – Design of experiments

**Unit IV** Scientific method and Research Design 4 h

Introduction to Scientific method – Research Design - Components - research design and proposal - checklist in the preparation of proposals

**Unit V** Ethics and Responsibility in Scientific Research 5 h

Ethics – guidelines for Ethical practices in research - unethics to ethics in research - responsibility of Scientists and of Science as an Institution



## Text Books

- 1 PerterPruzan, (2016), Research Methodology: The Aims, Practices and Ethics of Science. Springer, Switzerland

## References

- 1 Thomas, C.G. (2015) Research Methodology and Scientific Writing. Ane Books Pvt. Ltd.: New Delhi.
- 2 Locharoenrat, K. (2017) Research Methodologies for Beginners. Pan Stanford Publishing: Singapore.
- 3 Ranjit Kumar, (2014) Research Methodology: A Step-by-Step Guide for Beginners. SAGE Publications Ltd.: Singapore.
- 4 Kothari, C.R. Garg, G. (2009) Research Methodology Methods and Techniques. New Age International Publishers, New Delhi..



Course Code	Course Name	Category	L	T	P	Credit
195IB1A6CA	MANAGEMENT ACCOUNTING	CORE	4	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the knowledge on utilization of fund and management of fund.
- the various concepts and techniques for better financial decision
- the Budgetary control procedures, reporting of organizational performance and calculation of variances

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	find and Apply tools and techniques used to plan, control and make decision	K2
CO2	illustrate and Build the knowledge of analysis the balance sheet	K3
CO3	acquire knowledge on preparation of fund flow and cash flow statement of the company.	K3
CO4	gain knowledge on application of marginal costing and standard costing in decision making process.	K4
CO5	prepare a budget and demonstrate an understanding of the relationship between the components.	K5

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	S
CO3	S	S	M	S	S
CO4	S	S	S	M	S
CO5	S	S	S	S	S

**S Strong**

**M Medium**

**L Low**



195IB1A6CA	MANAGEMENT ACCOUNTING	SEMESTER VI
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**Total Credits:** 4

**Total Instruction Hours:** 60 h

### Syllabus

**Unit I** Management Accounting 10 h

Management accounting - Meaning-Definition – Characteristics - Scope - Objectives and functions - Distinction between financial accounting and management accounting - Distinction between management accounting and cost accounting - Advantages and limitations - Tools and techniques of management Accounting. Financial statement Analysis - comparative, common size financial Statement and Trend analysis.

**Unit II** Ratio Analysis 10 h

Ratio Analysis – Meaning-Advantages - Limitations - Classification of ratios- Analysis of liquidity – Solvency and Profitability. Working Capital – Working capital requirements and its computation.

**Unit III** Fund Flow & Cash Flow Analysis 15 h

Fund Flow Analysis - Importance- Limitations – Preparation of schedule of changes in working capital-Calculation of funds from operation - fund flow statement.

Cash flow statement – Meaning – Importance – Difference between fund flow and cash flow analysis – Advantages – Limitations – Computations of cash from operations – Cash flow statement.

**Unit IV** Marginal Costing and Standard Costing 10 h

Marginal costing - Significance and limitations of marginal costing - CVP Analysis and Break Even Analysis - Managerial applications of marginal costing - Standard Costing, Advantages and Limitations, Variance Analysis, Material, Labour, Overheads and Sales.

**Unit V** Budgeting and Budgetary Control 15 h

Budgeting and Budgetary Control - Definition, Importance, Essentials and Classification of Budgets, Preparation of Different types Budgets- Budgetary control-Steps in Budgetary Control – Zero Base Budgeting - Performance Budgeting, Control Ratios and Responsibility Accounting.

**Note:** 60% Problem 40% Theory



## Text Books

- 1 M N Arora & PriyankaKatyal. 2017. "Cost and Management Accounting", Vikas Publications, New Delhi.
- 2 Sharma R.K Sashi K.Gupta Neeti Gupta, 2016, [IV edition]. "Management Accounting. Kalyani Publishers, New Delhi.

## References

- 1 Bhattacharya S.K., and John Bearden 2016. "Accounting for Management", Vikas Publishing House Ltd, New Delhi.
- 2 S.P. Jain and K.L. Narang, 2016. "Cost and Management Accounting", Kalyani Publishers, New Delhi.
- 3 Dr. S.N. Maheswari. 2014. "Management Accounting", Sultan Chand & Sons, New Delhi.
- 4 Chowdhary S.B., 2014. Management Accounting, , Kalyani Publishers, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
195AT1A6CB	ENTREPRENEURIAL DEVELOPMENT	CORE	3	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- about the entrepreneurial development in India.
- the functions of finance institutions in entrepreneurship growth.
- the incentives provided by the Government for the Entrepreneurs.

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Nourish the nurture and Characteristics of entrepreneurship	K1
CO2	Know the process of project identification and selection	K2
CO3	Learn about the institutional assistance provided by the Bank and other financial institutions	K3
CO4	Sensitize the various financial sources available for the entrepreneurs.	K3
CO5	Know the various types of incentives and subsidies available for the entrepreneurs.	K3

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	M	S	S	S	S
CO3	S	S	M	S	S
CO4	S	S	M	M	M
CO5	S	S	M	M	S

**S Strong**

**M Medium**

**L Low**



195AT1A6CB	ENTREPRENEURIAL DEVELOPMENT	SEMESTER VI
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**Total Credits:** 4

**Total Instruction Hours:** 36 h

### Syllabus

**Unit I** Concept of Entrepreneurship 8 h

Definition, Nature and Characteristics of entrepreneurship – Qualities of true Entrepreneurs - Types of Entrepreneurs - Functions of an Entrepreneur – Role and Functions of Women Entrepreneurs – Rural Women Entrepreneur – Problems faced by Women Entrepreneurs - Remedies.

**Unit II** Project Identification 7 h

Project Classification - Project Identification – Internal Constraints - External Constraints - Project Life Cycle. Project Formulation: Need - Concept – Significance-Elements – Feasibility Report – Project Selection.

**Unit III** Institutions Assisting Entrepreneurs 7 h

Institutional setup – DIC, SIDO, NSIC, SISI, KVIC and Commercial banks and Entrepreneurial Development.

**Unit IV** Institutional Finance to Entrepreneurs 6 h

Institutional Framework - IFCI, ICICI, IDBI, NIDC, SIDBI, SIDC, SIPCOT, TIIC.

**Unit V** Incentives and Subsidies 8 h

Need - Problems of Incentives - Schemes of Incentives in Operation – Incentives for Development of Industries in Backward areas – Incentives available to SSI Units - Seed Capital Assistance – Taxation Benefits.



## Text Books

- 1 C. B. Gupta and N. P. Srinivasan, 2013, Entrepreneurial Development, Sultan Chand & Sons, New Delhi.
- 2 S.S.Khanka, 2013, Entrepreneurial Development, Sultan Chand & Sons, New Delhi.

## References

- 1 E. Gordon, K. Natarajan, 2013. Entrepreneurship Development Himalaya Publishing House, New Delhi.
- 2 P. Saravanavel, 2014, Entrepreneurial Development, ESS PEE KAY Publisher, Chennai.
- 3 Jayashree Suresh, 2018, Entrepreneurial Development, Margham Publication, Chennai
- 4 Sunil Gupta, 2005, Entrepreneurial Development, ICFAI University Press.





195AT1A6CV	PROJECT WORK	SEMESTER VI
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**Total Credits: 4**

**Total Instructional Hours 96 h**

### GUIDELINES:

1. A Guide has been allotted to each student by the department. Student can select any topic in discussion with the supervisor. Students should maintain a work diary where in weekly work carried out has to be written. Guide should review the work every week and put his/her signature. The work diary along with project report should be submitted at the time of viva voce.
2. CA Marks Distribution: A minimum of three reviews have to be done, one at the time finalizing the project title, second at framing questionnaire/identifying the primary data and the third review at the time of commencement of report writing. They should be asked to present the work done to the respective guide in the three reviews. The guide will give the marks for CIA as per the norms stated below:

First Review	10 Marks
Second Review	10 Marks
Third Review	10 Marks
Document, Preparation and Implementation	10 Marks
<b>Total</b>	<b>40 Marks</b>

3. End Semester Examination: The evaluation for the end semester examination should be as per the norms Given Below:

Record work and Presentation	40 Marks
Viva-Voce	20 Marks
<b>Total</b>	<b>60 Marks</b>

Note: (End Semester Examination marks jointly given by the external and internal examiner).



Course Code	Course Name	Category	L	T	P	Credit
195AT1A6SA	HUMAN RESOURCE MANAGEMENT	SEC	4		-	4

### PREAMBLE

This course has been designed for students to learn and understand

- The concepts of Human Resource Management
- The recruitment and selection process followed in the organization
- The methods of Appreciating employees in Indian companies

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Know the Qualities of Human Resource Manager	K2
CO2	Understand the concept of Job analysis and Job description	K2
CO3	Aware about the Interviewing and Recruitment process	K3
CO4	Get knowledge about the training and development process	K3
CO5	Know the methods of Performance Appraisal	K3

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	M	S	S	S	S
CO3	S	S	M	S	S
CO4	S	S	M	M	M
CO5	S	S	M	M	S

**S Strong**

**M Medium**

**L Low**



195AT1A6SA	HUMAN RESOURCE MANAGEMENT	SEMESTER VI
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**Total Credits:** 4

**Total Instruction Hours:** 48 h

### Syllabus

#### **Unit I** Human Resource Management 10 h

Definition - Objectives - Functions - Evolution and Growth of HR- Difference between Personnel Management and HRM - Qualities of a good HR Manager - Roles and Responsibilities of a HR Manager - Problems and Challenges faced by HR Manager.

#### **Unit II** Human Resources planning 10 h

Definitions - Objectives - Steps in Human Resources Planning - Man power Planning - Job Analysis - objectives - Significance - Process - techniques- Job Description - Job Specification- Job Rotation.

#### **Unit III** Recruitment & Selection 10 h

Meaning of Recruitment - Objectives of Recruitment - Sources of Recruitment - Recruitment Process- Selection process - Induction programme - Computer Applications in Human Resource Management - Human Resource Accounting and auditing.

#### **Unit IV** Training & Development 10 h

Purpose - Benefits - Assessment of training needs - Training methods - Evaluating the effectiveness of training programmes - Employee relationship - Self development- Career planning and Career anchors.

#### **Unit V** Performance and Potential Appraisal 8 h

Concept - Objective - Importance - Process -Problems -Essentials - Methods - Performance appraisal through MBO - 360 degree appraisal techniques- Performance Management. Potential Appraisal- Process - Indian Companies Appraise Potential.



## Text Books

- 1 Dr. Rao.V.S.P, 2008, Human Resource Management, 3rd Edition, Excel Books, New Delhi.
- 2 Aswathappa. K, 2010, Human Resource Management, 8th Edition, Tata McGraw Hill Publishing Company, New Delhi.

## References

- 1 Tripathi, 2016, Personnel Management, Sultan Chand & Sons, New Delhi.
- 2 Davis & Werther, 2014, Human Resource Management, Tata McGraw Hill Publishing Company, New Delhi.
- 3 Prasad.L M, 2017, Human Resource Management, Sultan Chand & Sons, New Delhi.
- 4 Dr.Khanka S.S, 2019, Human Resource Management, 2nd Edition, Sultan Chand & Sons, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
195FI1A6DA	PUBLIC FINANCE	DSE	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- To provide the basic knowledge about the Public Finance
- To Learn about the different element related to public finance
- To gain the Knowledge about Deficit Financing

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Learn about the basic concept of Public finance	K1
CO2	Understand about the Public expenditure	K1
CO3	Understand about the Public finance sources	K1
CO4	Aware of major planning areas of Financial environment in Public finance	K2
CO5	Understand about the Deficit Financing	K1

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	M
CO2	M	M	M	M	M
CO3	M	M	M	M	M
CO4	M	M	S	M	M
CO5	N	S	M	M	M

**S Strong**

**M Medium**

**L Low**



195FI1A6DA	PUBLIC FINANCE	SEMESTER VI
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### Syllabus

**Unit I**      Public Finance      10 h

Introduction -Evolution of public finance - State participation in economic life - Meaning- Scope- Importance- Difference between Public and Private Finance- Functions of public finance - Recent development in Public Finance

**Unit II**      Public Expenditure      10 h

Meaning- Classification of Public Expenditure- Importance of Public expenditure - Role of Reserve Bank of India in Public Finance - Difference between public and private expenditure- reasons for increasing public expenditure - Expenditure of union government - Expenditure of state government- Public Expenditure - Security Services- Social Services - Development services- General problem of public expenditure.

**Unit III**      Public Revenue      10 h

Meaning - Significance -Sources of public revenue - Tax revenue: Characteristics - Elements - Objectives - Non tax revenue: Commercial revenue - administrative revenue - Grants and gift - Other Income - Classification

**Unit IV**      Financial Environment and Budget Management      9 h

Inflation- Interest rates- Business cycle-Planning Vs Forecasting. Budget Objectives- Monthly income and expenses plan- Contribution to savings.

**Unit V**      Deficit Financing      9 h

Meaning - Need- Importance -objectives - Advantages and deficit Financing- Risk - Deficit Financing and National Debt- Deficit Financing in India



## Text Books

- 1 Hajela T.N, 2015, “Public Finance”, Fifth Edition, ANE – Books, New Delhi.
- 2 Varshney J.C., 2015, “Public Finance”, First Edition, SBPD Publishing House, Agra. (Unit I – III).

## References

- 1 Lekhi R.K. & Joginder Singh, 2015, “Public Finance”, Tenth Edition, Kalyani Publishers, New Delhi.
- 2 Maria John Kennedy. M., 2014, “Public Finance”, PHI Learning Private Limited, New Delhi.
- 3 Sundharam K.P.M & Andleg K.K, 1998, “Public Finance Theory and Practice's”, 15th Edition, S. Chand & Company Ltd, New Delhi.
- 4 Sarma J.V.M., 2018, “Public Finance: Principles and Practices”, First Edition, Oxford University Press, India



Course Code	Course Name	Category	L	T	P	Credit
195CI1A6DA	BANKING THEORY LAW AND PRACTICE	DSE	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the students to get through knowledge about Indian Banking System and the Acts pertaining to it.
- the students with the operations of Banking.
- about E-Banking services.

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Demonstrate a comprehension of the principles of banking law and its relationship to banks and customers.	K2
CO2	Understand the functions of banks and different types of banks	K2
CO3	Familiarize the banking services	K3
CO4	Knowledge about duties of a banker	K2
CO5	Understand and the concept of E-Banking and its applications	K3

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	L	S	L
CO2	M	S	L	S	M
CO3	S	S	L	S	M
CO4	S	S	L	S	M
CO5	M	S	M	S	S

**S Strong**

**M Medium**

**L Low**





195CI1A6DA	BANKING THEORY LAW AND PRACTICE	SEMESTER VI
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### Syllabus

#### **Unit I** Indian Banking System 10 h

Origin of banks - Definition of Banking - Reserve Bank of India - Powers & Functions - Monetary Policy - Credit Control Measures - Functions of Reserve Bank of India - Financial Services offered by Banks - Relationships between banker and customer - Banking regulation Act 1949.

#### **Unit II** Types of Banks 10 h

Commercial banks - Origin and growth of commercial banks in India - Functions of Commercial Banks\* - Changing role of Commercial Banks - Cooperative Banks - Regional Rural Banks - Agriculture and Rural Development Banks - Development Banks and NBFCs.

#### **Unit III** Banking Services 12 h

Opening of an account - Type of account - documents required for opening a new Accounts - Deposit - types of deposit - Fixed Deposit - RD - Withdrawal - Bank Pass book - KYC - Closing of account and its procedure. Types of Loans and Advances - Secured vs. Unsecured Advances - Advances against various Securities\* - Priority Sector Lending - Non Performing Assets - Basel Norms I, II & III

#### **Unit IV** Cheques 8 h

Cheque - features essentials of valid cheque - crossing - making and endorsement - payment of cheques statutory protection duties to paying banker and collective banker - Refusal of payment cheques Duties holder & holder in due course.

#### **Unit V** E- Banking 8 h

E-Banking# - ATM - CDM - telephone /Mobile Banking - ECS- EFT - NEFT - RTGS - SWIFT - CORE banking - Cheque Truncation System Adequacy Norms - Small Finance Banks - Local Area Banks\* - Payment Banks - India Post Banks - Financial Inclusion - PMJDY-Crypto currency - Block chain technology - Public Finance Management System - Services .

**Note:** \*Self-learning activity - Forms Collection, Creation of models.

# Case study



## Text Books

- 1 Sundharam. K.P.M and Varshney P.N, 2015, "Banking Theory Law & Practice", Sultan Chand & Sons., New Delhi.
- 2 Kandasami. K.P., Natarajan, S., Parameswaran R, 2014, "Banking Law and Practice", S.Chand & Company Pvt. Ltd., New Delhi.

## References

- 1 Gurusamy. S, 2009, "Banking Theory Law & Practice", Tata McGraw Hill Education Private Ltd., New Delhi.
- 2 Maheswari. S.N, 2011, "Banking Theory Law and Practice", Kalyani Publications, Mumbai.
- 3 Santhanam. B, 2012, "Banking Theory Law and Practice", Margam Publications.
- 4 Gupta. R. K, 2001, "Banking Law and Practice", Jain Book Agency, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
195AT1A6DA	COMPANY LAW	DSE	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- The Provisions related to prospectus and Memorandum of Association
- The concepts of different types of companies
- The procedures for conducting different types of meetings

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Know the kinds of companies and documents to be filed	K1
CO2	Understand the provisions related to Memorandum of Association and Prospectus.	K2
CO3	Aware of the contents in Prospectus and liabilities in case of misstatement	K3
CO4	Learn the procedures to conduct a meeting.	K3
CO5	Understand the provisions relating to appointment, qualifications, Powers and duties of Board of Directors and Company Secretary.	K3

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	M	S	S	S	S
CO3	S	S	M	S	S
CO4	S	S	M	M	M
CO5	S	S	M	M	S

**S Strong**

**M Medium**

**L Low**



195AT1A6DA	COMPANY LAW	SEMESTER VI
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**Total Credits:** 4

**Total Instruction Hours:** 48 h

### Syllabus

**Unit I** Company 8 h

Definition & Features - Distinction between Company and Partnership -Kinds of Companies - Difference between Private and Public Company- Incorporation of a Company- Certificate of Incorporation - Online Incorporation of Company.

**Unit II** Memorandum of Association 10 h

Content-Alteration of Memorandum- Doctrine of Ultra Vires - Articles of Association- Content -Alteration of Articles - Difference between Memorandum of Association and Articles of Association -Doctrine of Constructive Notice & Indoor Management.

**Unit III** Prospectus 10 h

Contents - Shelf Prospectus- Red Herring Prospectus- Deemed Prospectus- Abridged Prospectus - Liabilities in case of Misstatement of Prospectus - Concept of Dematerialized Shares- Book Building.

**Unit IV** Company Meetings 10 h

Company Meetings - Kinds - Statutory Meeting, Annual General Meeting - Extraordinary General Meeting- Board Meeting - Resolutions, Minutes, Quorum and Proxy.

**Unit V** Company Management 10 h

Board of Directors - Appointment - Qualifications - Powers - Duties - Liabilities - Managing Director & Manager - Managerial Remuneration - Company Secretary - Appointment, Qualification, Powers and Duties.



## Text Books

- 1 Kapoor N. D, 2014, Company Law: Sultan Chand & Sons, New Delhi
- 2 Ghosh.P. K. & V. Balachandran, 2000, Company Law and Practice: Sultan Chand & Sons, New Delhi

## References

- 1 Kuchhal.M. C, 2012, Secretarial Practice: Vikas Publishing House Pvt. Ltd., New Delhi
- 2 Gupta. O. P, 2015, Company Law: SBPD Publications, Uttar Pradesh.
- 3 Avtar Singh, 1996, Company Law: Eastern Book Company, Lucknow.
- 4 Gogna.P.P.S, 2020, Company Law, Sultan Chand & Sons, New Delhi



Course Code	Course Name	Category	L	T	P	Credit
195FI1A6DB	PROJECT FINANCE	DSE	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- To provide the basic Fundamental about the project finance.
- Students would be quipped to appraise a project.
- Evaluation of Project Appraisal.
- Legal Aspects in Project Frame work.

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Learn the concept of project finance	K1
CO2	Understand about the project appraisal	K1
CO3	Know about the debt capital	K1
CO4	Awareness on borrowings of foreign currency	K1
CO5	To know about the financial indicators	K2

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	M
CO2	M	M	M	M	M
CO3	M	M	M	M	M
CO4	M	M	S	M	M
CO5	N	S	M	M	M

**S Strong**

**M Medium**

**L Low**



195FI1A6DB	PROJECT FINANCE	SEMESTER VI
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### Syllabus

**Unit I** Project Finance Overview and Fundamentals 10 h

Introduction -Meaning - Importance - Parties to a Project Financing - features - Advantages and disadvantages Project Financing - sources of project finance - Perquisites to a Project Financing- Project Financing Risks and Structuring

**Unit II** Project Appraisal 10 h

Meaning - methods -Process- Types -Term loans: Cash credit - Bank Over Draft - Bank Guaranties - purpose - evaluation. Sources of finance: venture capital - leasing - factoring- underwriting of shares and securities.

**Unit III** Legal Aspects in Project Finance 10 h

Introduction - Meaning - Project Agreements - Sub-Contracts- Other Related Agreements- Project Finance Loan Documentation- Contemporary Issues in Project Finance

**Unit IV** Borrowings in Foreign Currency 9 h

Meaning - Importance - Euro Convertible Bond (ECB) - Foreign Currency Convertible Bond (FCCB) - External Commercial Borrowings (ECB)

**Unit V** Financing of Projects 9 h

Meaning - Working Capital Finance for Projects- Project Finance Taxation and Incentives - Export Credit Agencies and Development Finance Institutions, Novel Meaning of Financing Projects



## Text Books

- 1 Balaji C.D., 2017, "Project Management", First Edition, Margham Publications, Chennai.
- 2 Yescombe E. R., 2002, "Principles of Project Finance", First Edition, Elsevier Publishing Services, Chennai.

## References

- 1 Nagarajan. K, 2016, "Project Management", Seventh Edition, New Age International Publishers, Chennai.
- 2 Machirajau. H.R, 1996, "Project Finance", First Edition, Vikash Publishing House, New Delhi
- 3 Padamalatha Suresh, 2004, "Project Finance – Concepts and Applications", 1st Edition, ICAI University Press, Hyderabad.
- 4 Bhavesh. M. Patel, 2007, "Project Management", Vikas Publication.





Course Code	Course Name	Category	L	T	P	Credit
195CI1A6DB	RETAIL MANAGEMENT	DSE	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the concept of retailing, the entities involved, and the impact of decisions on a retail business
- the deal with customers and understand their needs to sustain in the market.
- the non-store-retailing atmospheric principles to analyze current web retailers

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand different types of retailing business.	K1
CO2	Recognize the implication of Consumer Behaviour process in Retailing	K2
CO3	Explore the process of branding in retail segment	K3
CO4	Explore the concept of integrated marketing communications and retail promotions	K3
CO5	Discuss the role of Information technology in Retailing	K2

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	M	M
CO2	M	M	M	M	M
CO3	L	L	M	M	M
CO4	M	L	M	S	M
CO5	M	M	M	S	M

**S Strong**

**M Medium**

**L Low**



195CI1A6DB	RETAIL MANAGEMENT	SEMESTER VI
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### Syllabus

#### **Unit I** Introduction to Retailing 10 h

Meaning - Functions of Retailing - Types of Retailing - Functions - Characteristics and Type of Retailers - Forms of Retail Business - Theories of Retailing - Retail Life cycle - Factors affecting Indian Retail Industry - Present Indian Retail Scenario.

#### **Unit II** Consumer Behaviour in Retail Business 10 h

Consumer Behaviour - Meaning - Buying Decision Process - Implication of Consumer Behaviour process in Retailing - Customer Shopping Behaviour - Types of Shoppers - Retail factors that influence Customer Shopping Behaviour - Customer Service and Satisfaction

#### **Unit III** Retail Branding 10 h

Definition- Role of Brand in Retail Trade - Advantages of Brand Building to Retailers - Advantages to Consumers- Brand name - Brand Loyalty - Store Loyalty - Consumer Loyalty - Loyalty Schemes - Positioning of a brand - Brand Image - Brand personality - Private Label brands- Corporate Branding

#### **Unit IV** Retail Communication and Promotion 8 h

Definition - Promotional Objectives - Effect of Promotional Campaign- Promotional Advertising - Window display - Interior display - Showrooms - Exhibitions - Sales promotion - Consumer sales promotions - Dealer Sales Promotion.

#### **Unit V** Role of Information Technology in Retailing 10 h

Non-store retailing - E-Retailing - Challenges faced - Advantages of Information Technology in Retail trade - Integrated systems and Networking - Kinds of Retailers engaged in Electronic Commerce - Limitations of Web - Future trends - Smart cards - E-cash- Multimedia Kiosk - Electronic body scanners.



## Text Books

- 1 Natrajan L, 2017, "Retail Management", Reprint Edition, Margham Publications, Chennai.
- 2 Barry Berman., Joel.R. Evans and Ritu Srivastava, 2017, "Retail Management - A Strategic Approach", Thirteenth Edition, Pearson Education, New Delhi.

## References

- 1 Chetan Bajaj, Rajnish Tuli and Nidhi Varma Srivastava., 2010, "Retail Management", Second Edition, Oxford Higher Education.
- 2 Harjit Singh, 2014, "Retail Management - A Global Perspective", Third Revised Edition, Sultan Chand & Company Ltd , New Delhi.
- 3 Michael Levy, Barton Weitz and Ajay Pandit, 2012, "Retailing Management", Eighth Special Indian Edition, McGraw Hill Higher Education.
- 4 Gibson G.Vedamani, 2017,"Retail Management", Fifth Edition, Pearson.



Course Code	Course Name	Category	L	T	P	Credit
195AT1A6DB	FUNDAMENTALS OF e-FILING	DSE	4		-	4

## PREAMBLE

This course has been designed for students to learn and understand

- The concepts of filing of income tax return and submit tax documents by using internet.
- The availability of different types of tax returns under various heads of income and learn to differentiate between different types of income tax returns
- About provisions regarding the returns of TDS and GST .

## COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the concept of e-Filing	K1
CO2	Know the e-Filing due dates and Filing of Income Tax Returns.	K2
CO3	Understand the TDS and types of forms available for filing	K2
CO4	Identify the various return mechanism in GST	K3
CO5	Know the Registration and e-Filing of GST return.	K3

## MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	M	S	S	S	S
CO3	S	S	M	S	S
CO4	S	S	M	M	M
CO5	S	S	M	M	S

**S Strong**

**M Medium**

**L Low**



<b>195AT1A6DB</b>	<b>FUNDAMENTALS OF e-FILING</b>	<b>SEMESTER VI</b>
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### **Syllabus**

**Unit I** Conceptual Framework 8 h

Meaning of e-filing - Difference between e-filing and regular filing of returns- Benefits and limitations of e-filing - Types of e-filing - e-filing process - Relevant notifications

**Unit II** Income tax and e-filing of ITRs 10 h

Introduction to income tax - Basic terminology - Types of assets - Income taxable under different heads - Basics of computation of total income and tax liability- Deductions available from gross total income- PAN card- Due date of filing of income tax return - Instructions for filling out form ITR-1

**Unit III** TDS and e-filing of TDS returns 10 h

Introduction to the concept of TDS - Provision regarding returns of TDS - Types of forms for filing TDS returns.

**Unit IV** GST Returns 10 h

Legal Framework for returns - Benefits - Return mechanism in GST - Modes of filing return - Types of Returns under GST- GST practitioners - GST portal.

**Unit V** GST and e-filing of GST returns 10 h

Introduction to GST- Registration - relevant notifications regarding e-filing of GST returns - Steps for preparing GST returns.

Note: Theory Only



## Text Books

- 1 Gaur, V.P. and Narang, 2021, D.B. Income Tax law and Practice: Kalyani Publishers, Ludhiana
- 2 Singhania, V. K. ,2019, Student's Guide to GST and Customs Law. New Delhi: Taxmann Publications Pvt. Ltd.

## References

- 1 Singhania, V. K. and Singhania, M. (2018). Students' Guide to Income Tax (University Edition). New Delhi: Taxmann Publications Pvt. Ltd.
- 2 Ahuja, G. and Gupta, R. (2018). Systematic Approach to Income Tax. Gurgaon: Wolters Kluwer India.
- 3 Ahuja, G. & Gupta R., Simplified Approach to GST and Customs Law. Delhi: Flair Publications.
- 4 Singhania, V. K. (2017). Students' Guide to E- Returns with C.D. New Delhi: Taxmann Publications Pvt. Ltd



Course Code	Course Name	Category	L	T	P	Credit
195BI1A6AA	INNOVATION AND IPR	AECC	2	-	-	2

## PREAMBLE

This course has been designed for students to learn and understand

- basics of Intellectual Property Rights, Copy Right Laws Trade Marks and Patents
- ethical and professional aspects related to intellectual property law context
- Intellectual Property(IP) as an career option

## COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the concept of Creativity, Invention and innovation	K2
CO2	Know the value , purpose and process of Patent	K2
CO3	Understand the basics of trademarks and industrial designs	K2
CO4	Acquire knowledge about copyright and copyright law	K2
CO5	Identify Geographical Indications	K2

## MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	M
CO2	S	M	M	M	M
CO3	S	M	M	M	M
CO4	S	M	M	M	M
CO5	S	M	M	M	M

**S Strong**

**M Medium**

**L Low**



195BI1A6AA	INNOVATION AND IPR	SEMESTER VI
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**Total Credits: 2**

**Total Instruction Hours: 24 h**

### Syllabus

**Unit I** Introduction 05 h

Meaning of Creativity, Invention and innovation - Types of Innovation - Relevance of Technology for Innovation - Introduction and the need for Intellectual Property Right (IPR) - Kinds of IPR - National IPR Policy.

**Unit II** Patents 05 h

Introduction and origin of Patent System in India- Conceptual Principles of Patent Law in India - Process for obtaining patent - Rights granted to a Patentee - Infringement of Patent.

Case Study: When Google was sued for Patent Infringement.

**Unit III** Trademarks 05 h

Origin of Trade Marks System - Types - Functions - Distinctiveness and Trademarks - Meaning of Good Trademark - Rights granted by Registration of Trademarks - Infringement of trademark.

Case Study: Trademark mismanagement by Cadbury's.

**Unit IV** Copyright 05 h

Introduction and Evolution of Copyright - Objectives and fundamentals of Copyright Law - Requirements for Copyrights - Works protectable under Copyrights - Authorship and Ownership - Rights of Authors and Copyright owners - Infringement of Copyright.

Case Study: Copyright Case of Napster and Grokster.

**Unit V** Geographical Indications 04 h

Introduction and Concept of Geographical Indications - History - Administrative Mechanism - Benefits of Geographical Indications - Infringement of registered Geographical Indication.

Case Study: The story of the Tirupati Laddu.

**Note:**Case studies related to the above topics to be discussed (Examined internal only)





## Text Book

- 1 Nithyananda, K V. 2019, "Intellectual Property Rights" Protection and Management. India, IN: Cengage Learning India Private Limited.

## References

- 1 Ahuja, V K. 2017, "Law relating to Intellectual Property Rights" India, IN: Lexis Nexis.
- 2 Neeraj, P., &Khusdeep, D. 2014, "Intellectual Property Rights" India, IN: PHI learning Private Limited.
- 3 <http://www.bdu.ac.in/cells/ipr/docs/ipr-eng-ebook.pdf>.
- 4 <https://knowledgentia.com/knowledgeate>

*P. Snel*

**BoS Chairman/HoD** 22/11/21  
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COIMBATORE | INDIA

*B.Com.AT (Students admitted during the AY 2020-21)*