

# **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. (Professional Accounting)**

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

#### **Programme: B.Com. (Professional Accounting)**

#### **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 thereto by the Academic Council, subject to such conditions as may be prescribed thereto are permitted to appear and qualify for the **Bachelor of Commerce with Professional Accounting 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. Apply strong accounting skills and knowledge to develop smart decisions and solutions for the upliftment of the society.
2. Utilize a rich set of communication, teamwork and leadership skills to excel in their profession, research and entrepreneurship.
3. Perform consistent improvement in their professional career as well as in research and entrepreneurial path by inculcating life-long learning, and appreciating human values and ethics.



**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>	Apply knowledge of accounting, finance and law in appropriate situations as required by the industry.
<b>PO2</b>	Communicate to professional and non professional community by making comprehensible presentations, writing effective reports, designing documentation and providing unambiguous instructions.
<b>PO3</b>	Think innovatively and convert challenges into opportunities as an employer in the professional field, eventually providing solutions for the betterment of the society.
<b>PO4</b>	Demonstrate the skill of functioning effectively as an individual and as member/ leader in diverse teams and multi disciplinary projects giving significant contributions in terms of accounting and management issues.
<b>PO5</b>	Prepare them for updating knowledge continuously based on their chosen professional career through life long independent learning committed to ethical and social responsibilities pertaining to the professional community.



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

Part	Subjects	No.of Papers	Credit	Semester No.
<b>I</b>	Tamil / Hindi / French/Malayalam	2	2 x 3 = 6	I & II
<b>II</b>	English	2	2 x 3 = 6	I & II
<b>III</b>	Core (Credits 2,3,4 )	18-20	70	I to VI
	Inter Departmental Course (IDC)	4	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
<b>IV</b>	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, IPR, Entrepreneurship (AECC)	1	2	VI
<b>V</b>	Extension Activity NSS / Sports / Department Activity	-	1	I to VI
<b>TOTAL CREDITS</b>			<b>140</b>	



## CURRICULUM

### B.COM. (PROFESSIONAL ACCOUNTING) 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										
205CO1A1CA	Core - I	Financial Accounting-I	5	1	-	3	25	75	100	4
205PA1A1CA	Core - II	Legal Aspects of Business	4	-	-	3	25	75	100	4
205PA1A1CP	Core Practical - I	Computerized Accounting-I (Tally)	-	-	4	3	40	60	100	2
202MT1B1IB	IDC - I	Business Mathematics	4	-	-	3	25	75	100	4
Part - IV										
193MB1A1AA	AECC - I	Environmental Studies	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	
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										
205PA1A2CA	Core- III	Financial Accounting-II	5	1	-	3	25	75	100	4
205PA1A2CB	Core- IV	Industrial Law	4	-	-	3	25	75	100	4
205PA1A2CP	Core Practical - II	Computerized Accounting-II (Tally)	-	-	4	3	40	60	100	2
192MT1B2IC	IDC - II	Business Statistics	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										
195PA1A3CA	Core -V	Higher Financial Accounting	4	1	-	3	25	75	100	4
195CM1A3CB	Core -VI	Cost Accounting	5	1	-	3	25	75	100	4
195PA1A3CB	Core -VII	Financial Markets and Services	4	-	-	3	25	75	100	4
195PA1A3CC	Core -VIII	IFRS & Accounting Standards	4	-	-	3	25	75	100	3
195CM1A3IA	IDC - III	Business Economics	4	-	-	3	25	75	100	4
195PA1A3SP	SEC-I	Banking Operations (Non-Lab Practical)	2	-	1	3	40	60	100	3
	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			27	2	1				700	26



Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Fourth Semester										
Part-III										
195PA1A4CA	Core-IX	Corporate Accounting	4	2	-	3	25	75	100	4
195BA1A4CA	Core-X	Management Accounting	5	1	-	3	25	75	100	4
195PA1A4CB	Core-XI	Principles of Auditing	5	1	-	3	25	75	100	4
195CM1A4IA	IDC-IV	Business Management	4	-	-	3	25	75	100	4
195PA1A4SA	SEC-II	Executive Business Communication	3	1	-	3	25	75	100	3
	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	5	2				600	23



Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Fifth Semester										
195PA1A5CA	Core-XII	Higher Corporate Accounting	4	2	-	3	25	75	100	4
195PA1A5CB	Core-XIII	Financial Management	4	-	-	3	25	75	100	4
195PA1A5CC	Core-XIV	Income Tax Law and Practice	4	2	-	3	25	75	100	4
195PA1A5CD	Core-XV	Principles of Marketing	4	-	-	3	25	75	100	3
195PA1A5SP	SEC-III	Secretarial Correspondence (Non-Lab Practical)	2	-	1	3	40	60	100	3
195PA1A5DA	DSE-I	Business Environment	5	-	-	3	25	75	100	4
195PA1A5DB		Investment Management								
195PA1A5DC		Entrepreneurial Development								
195PA1A5TA	IT	Industrial Training	Grade A to C							
195PA1A5LA	LoP	Lab on Project	-	-	-	-	50	-	50	1
Part-IV										
192MT1A5AA	AECC-V	Research Methodology	2	-	-	2	-	50	50	2
Total			25	4	1	-	-	-	700	25



Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Sixth Semester										
Part-III										
195PA1A6CA	Core-XVI	Taxation	4	2	-	3	25	75	100	4
195PA1A6CV	Core-XVII	Project Work	-	-	8	3	40	60	100	4
195PA1A6SP	SEC-IV	Practical Taxation (Non-Lab Practical)	2	-	1	3	40	60	100	3
195PA1A6DA	DSE-II	Organisational Behaviour	4	1	-	3	25	75	100	4
195PA1A6DB		Banking Theory, Law and Practice								
195PA1A6DC		Business Ethics								
195PA1A6DD	DSE-III	Human Resource Management	5	1	-	3	25	75	100	4
195PA1A6DE		Strategic Management								
195PA1A6DF		E-Business								
Part- IV										
195BI1A6AA	AECC-VI	Innovation and IPR	2	-	-	3		50	50	2
Part-V										
195PA1A6XA		Extension Activity	-	-	-	-	50	-	50	1
Total			17	4	9				600	22
Grand Total									3900	140



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## 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.	195PA1A5DA	Business Environment
2.	195PA1A5DB	Investment Management
3.	195PA1A5DC	Entrepreneurial Development

### Semester VI (Elective II)

#### List of Elective Courses

S.No.	Course Code	Name of the Course
1.	195PA1A6DA	Organisational Behaviour
2.	195PA1A6DB	Banking Theory, Law and Practice
3.	195PA1A6DC	Business Ethics

### Semester VI (Elective III)

#### List of Elective Courses

S.No.	Course Code	Name of the Course
1.	195PA1A6DD	Human Resource Management
2.	195PA1A6DE	Strategic Management
3.	195PA1A6DF	E-Business



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## 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	195PA1A3GA	Creative Advertising

### Semester IV(GE-II)

S. No.	Course Code	Course Name
1	195PA1A4GP	Banking Transactions(Non-lab Practical)

## EXTRACREDITCOURSES

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

S. No.	Course Code	Course Name
1	195PA1ASSA	Business Organisation and Office Management
2	195PA1ASSB	Computer Applications in Business

## CERTIFICATEPROGRAMMES

The following are the programme offered to earn extra credits:

S. No.	Programme Code and Name	Course Code	Course Name
1	5PA5A Total Quality Management	195PA5A1CA	Total Quality Management
2	5PA5B Customer Relationship Management	195PA5B1CA	Customer Relationship Management



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## 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
191TLIA1TA	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**



Dr. NGPASC

COIMBATORE | INDIA

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

191TLIA1TA	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 presenter.</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 presenter.</li> <li>• Présenter quelqu'un.</li> </ul>	Dans la classe de français, se presenter 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 presenter 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>	<p>Dans un café, participer à une soirée de rencontres rapides et remplir de tâches d'appréciation</p>	<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>	<p>Organiser un programme d'activités pour accueillir une personne importante.</p>	<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**



Dr. NGPASC

COIMBATORE | INDIA

<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
205CO1A1CA	FINANCIAL ACCOUNTING -I	CORE	5	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the rules of accounting used to enter the business transactions in a systematic manner to maintain books of accounts.
- and analyze the procedures involved.
- the concepts in preparation of accounts.

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the concepts, conventions and rules of accounting to pass journal entries and prepare ledger accounts	K1,K2
CO2	Obtain knowledge to prepare final accounts of a company and to gain skills to detect and prevent errors in journal and ledger accounts	K2,K3
CO3	Capture the procedures relating to bills of exchange, and Average due date	K2
CO4	Acquire stuff to reconcile cash book and pass book and to prepare accounts of Non- trading concerns	K3
CO5	Classify and apply appropriate methods of depreciation	K2,K3

### MAPPING WITH PROGRAMME OUTCOMES

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

S                      Strong                      M                      Medium                      L                      Low



205CO1A1CA	FINANCIAL ACCOUNTING -I	SEMESTER I
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**Total Credits: 4**

**Total Instruction Hours: 72 h**

### Syllabus

**Unit I** Accounting, Book Keeping 14 h

Accounting – Meaning – Objectives – Functions – Accounting Concepts and Conventions – Advantages – Limitations– Fundamentals of Book Keeping– Accounting Standards – Journal – Ledger – Subsidiary books – Trial balance.

**Unit II** Final Accounts 14 h

Final Accounts of a Sole Trader – Trading Account, Profit and Loss Account, Balance sheet with adjustments – Differences between Trial Balance and Balance sheet – Rectification of errors: Types – Rectification.

**Unit III** Bills of Exchange 15 h

Bills of Exchange – Promissory notes and bills of exchange – Recording of transactions relating to bills – Renewal of bills – Retiring of bills under rebate – Average Due Date – Meaning – Advantages – Calculation of Average Due Date.

**Unit IV** Bank Reconciliation Statement 15 h

Bank Reconciliation Statement – Need – Reasons for difference between cash book and pass book balances – Preparation of Bank Reconciliation Statement – Accounting for Non Trading concerns – Receipts and Payments Account – Income and Expenditure Account – Differences between Receipts and Payments and Income and Expenditure Accounts –Balance sheet.

**Unit V** Depreciation 14 h

Depreciation – Meaning – Causes – objectives of depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation.

**Note:**The question paper shall cover 20% theory and 80% problem



## Text Books

- 1 Jain,S.P., and Narang,K. 2019, Advanced Accountancy Principles of Accounting Including GST Volume I [Twentieth Revised Edition]. Kalyani Publishers, New Delhi.
- 2 Shukla M.C Grewal T.S Gupta S.C. 2016. Advanced Accounts Volume I [Nineteenth Edition]. S.Chand & Company Pvt Ltd, New Delhi.

## References

- 1 Reddy,T.S. and Murthy,A. 2016. Advanced Accountancy [Second Revised Edition]. Margham Publications, Chennai.
- 2 Hanif., and Mukherjee,2015. Modern Accountancy, (Volume I)[Second Edition].Tata Mcgraw Hill Publishing Co.Ltd.,Chennai
- 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
205PA1A1CA	LEGAL ASPECTS OF BUSINESS	CORE	4	-	-	4

## PREAMBLE

This course has been designed for students to learn and understand

- Laws relevant to Business made by parliament and decisions by the courts on the application of those laws.
- The tools to recognize the legal implications of business activities with contract law.
- The laws related to sale of goods.

## COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Demonstrate the law relating to Indian contract Act.	K1
CO2	Explain the concept of offer and acceptance.	K2
CO3	Understand the different elements of valid contract and quasi contract.	K2
CO4	Explain the performance of contract and breach of contract.	K3
CO5	Identify the sale of goods, warranties and ownership of goods according to the Act.	K3

## MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



<b>205PA1A1CA</b>	<b>LEGAL ASPECTS OF BUSINESS</b>	<b>SEMESTER I</b>
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### **Syllabus**

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

An overview of sections 1 to 75 covering the general nature of contract, Definition, Law of contract, Obligation and agreement – Nature of Contract and Classification – Components of Valid contract.

**Unit II**      Offer and Acceptance 9 h

Legal Rules relating to Offer and Acceptance –Revocation of Offer and Acceptance-communication of offer, acceptance and revocation, modes of revocation of offer and acceptance.

**Unit III**      Other essentials elements of a valid contract 10 h

Consideration, essentials of valid consideration, exceptions - Capacity to contract: law relating to minor, unsound mind, persons disqualified by law – Free consent – Unlawful agreements – Quasi contracts.

**Unit IV**      Performance of contract 10 h

Offer of performance or tender, essentials, appropriation of payment, discharge by agreement, waiver, release and novation, impossibility of performance, lapse of time, operation of law.

**Unit V**      Breach of contract and The Sale of Goods Act 10 h

Remedies for breach of contract- rescission of the contract, damages for the loss suffered, types of damages. The Sale of Goods Act, 1930: Formation of Contract of sale – Sale and agreement to sell- hire purchase agreement- sale and bailment- rules of caveat emptor.

Note: Case studies related to the above topics to be Discussed (Examined Internal Only)





## Text Books

- 1 Kapoor N.D., 2020, "Elements of Mercantile Law", Enriched Edition, Sultan Chand & Sons (P) Ltd, New Delhi.
- 2 Pillai S.N. & Bhagavathy, 2010, "Business Law", Third Revised Edition, Sultan Chand & Sons (P) Ltd, New Delhi.

## References

- 1 Varshney G.K., 2018, "Business Law", Sahitya Bhawan Publications, Agra.
- 2 Tulsian P C, 2015, "Mercantile Law for CA Common Proficiency Test", Tata McGraw Hill Publishing Co Ltd.
- 3 Kuchhal M C & Vivek Kuchhal, 2013, "Mercantile Law", Eighth Edition, Vikas Publishing House Pvt. Ltd., Noida
- 4 Saravanavel P. & Syed Bandre, 2007, "Business Law", Himalayan Publishing House, Chennai



205PA1A1CP	<b>CORE PRACTICAL: COMPUTERIZED ACCOUNTING - I (TALLY)</b>	<b>SEMESTER I</b>
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**Total Credits: 2**

**Total Instructions Hours: 48 h**

<b>S.No</b>	<b>List of Experiments</b>
1	Company Creation and Alteration.
2	Creating and Displaying Ledger.
3	Voucher Creation.
4	Voucher Alteration and Deletion.
5	Inventory Information – Stock Summary.
6	Inventory Information – Godown Creation and alteration.
7	Day Book.
8	Final accounts.
9	Bank reconciliation statement.
10	Accounting and Inventory Information.
11	Bill wise Statements.
12	GST Computation.

**Note:** Out of 12 – 10 Mandatory



Course Code	Course Name	Category	L	T	P	Credit
202MT1B1IB	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>202MT1B1IB</b>	<b>BUSINESS MATHEMATICS</b>	<b>SEMESTER I</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 Problem 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', 1 st 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.



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**



Dr. NGPASC

COIMBATORE | INDIA

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

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.





## References

- 1 Pepper, I.L., Gerba, C.P. & Brusseau, M.L. 2011. Environmental and Pollution Science. Academic Press.
- 2 Rao, M.N. & Datta, A.K. 1987. Waste Water Treatment. Oxford and IBH Publishing Co. Pvt. Ltd.
- 3 Raven, P.H., Hassenzahl, D.M. & Berg, L.R. 2012. Environment. 8th edition. John Wiley & Sons.
- 4 Rosencranz, A., Divan, S., & Noble, M.L. 2001. Environmental law and policy in India. Tripathi 1992.



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										
205PA1A2CA	Core- III	Financial Accounting-II	5	1	-	3	25	75	100	4
205PA1A2CB	Core- IV	Industrial Law	4	-	-	3	25	75	100	4
205PA1A2CP	Core Practical - II	Computerized Accounting – II (Tally)	-	-	4	3	40	60	100	2
192MT1B2IC	IDC - II	Business Statistics	4	-	-	3	25	75	100	4
Part - IV										
196BM1A2AA	AECC - II	Human Rights	2	-	-	3	-	50	50	2
Total			23	2	5	-	-	-	650	22

  
 BoS Chairman/HoD  
 Department of Commerce (PA)  
 Dr. N. G. P. Arts and Science College  
 Coimbatore – 641 048



Course Code	Course Name	Category	L	T	P	Credit
191TLIA2TA	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.PA (Students admitted during the AY 2020-21)

191TLIA2TA	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 प्रदिप – 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



Dr. NGPASC

COIMBATORE | INDIA

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**



201EL1A2EA	ENGLISH - II	SEMESTER II
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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
205PA1A2CA	FINANCIAL ACCOUNTING- II	CORE	5	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- The basic knowledge in financial accounting, treatment and practices in different aspects.
- Practical applications of financial accounting in businesses.
- The methods of recording transactions- both single and double entry system.

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	To understand the accounting treatments for joint venture.	K1
CO2	To learn the accounting treatments relating to Royalty accounts.	K2
CO3	To understand the reasons for difference between single and double entry system and its methods.	K2
CO4	To develop the skills in preparation of branch accounts and departmental accounts.	K3
CO5	To understand various interest calculations relating to hire purchase and installment Purchase system.	K3

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**





205PA1A2CA	FINANCIAL ACCOUNTING- II	SEMESTER II
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**Total Credits: 4**

**Total Instruction Hours: 72 h**

### Syllabus

**Unit I** Joint Venture Accounts 16 h

Meaning- Features - Difference between Joint Venture, Partnership and Consignment - Methods of recording joint ventures transactions: Keeping separate set of books and without keeping a separate set of books.

**Unit II** Royalty Accounts 15 h

Royalty Accounts (Excluding Sublease) - Meaning - Types of Royalties - Methods of recoupment - Fixed recoupment of short workings - Flexible recoupment.

**Unit III** Single Entry System of Accounting 10 h

Single Entry system - Meaning and Features - Difference between single and double entry system - Statement of Affairs method and Conversion method.

**Unit IV** Branch and Departmental Accounts 16 h

Branch - Dependent branches - Independent branches (Excluding foreign branches) - Departmental Accounts - Apportionment of common expenses - Ascertaining cost of departmental purchases- Inter departmental transfers at cost or selling price. (Simple Problems only)

**Unit V** Accounting Methods of Hire Purchase and Installment Purchase System 15 h

Hire Purchase - Meaning - Features - Contents of the Hire purchase Agreement- Calculation of interest - Default and Repossession - Installment Purchase system- Difference between Hire Purchase and Installment Purchase system. (Simple Problems only)

**Note:**The question paper shall cover 80% Problem and 20% Theory



## Text Books

- 1 Jain.S.P, Narang.K.L, Simmi Agrawal, and Monika Sehgal, (2019), “Advanced Accountancy, Principles of Accounting Including GST”, (Volume1), (12thEdn.) Kalyani Publishers, New Delhi.
- 2 Reddy.T.S. and Murthy.A, (2018), “Financial Accounting”, (6thEdn.), Margham Publications, Chennai.

## References

- 1 Hanif and Mukherjee, (2019), “Modern Accountancy” (Volume I), (3rdEdn.), Tata Mcgraw Hill Publishing Co. Ltd., New Delhi.
- 2 Shukla M.C. and Grewal T.S., (2016), “Advanced Accounts”, (Volume I), (9thEdn.), S. Chand Publishing Co, New Delhi.
- 3 Maheshwari.S.N., Suneel K Maheshwari, Sharad K Maheshwari., (2018), “Financial Accounting”, (6th Edn.), Vikas Publishing House, New Delhi.
- 4 GuptaV.K, Gupta R.L, (2016), “Financial Accounting”, (Reprint), Sultan Chand & Sons, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
205PA1A2CB	INDUSTRIAL LAW	CORE	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- The contents of the laws relating to Factories and Industrial Disputes
- About laws related to Workmen's Compensation
- The application and interpretation of laws related to Bonus and Gratuity

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	To Obtain the knowledge about law regulating Occupational Health, Safety, Welfare, proper Working Hours, Leave and other Benefits.	K1
CO2	To Understand the Procedure for Settlement of Industrial Disputes and Authorities under the Act.	K2
CO3	To Impose on obligation upon Employers to pay Compensation to workers for Accidents arising out of and in the Course of Employment.	K2,K3
CO4	To Learn the concepts of Employee's Provident Fund Scheme, Employee's Pension Scheme.	K1,K2,K3
CO5	To Understand the Determination of Bonus and payment of Gratuity.	K1,K2

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



<b>205PA1A2CB</b>	<b>INDUSTRIAL LAW</b>	<b>SEMESTER II</b>
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### **Syllabus**

**Unit I**      The Factories Act, 1948 9 h

The Factories Act, 1948 – Definition – Approval, Licensing and Registration of Factories– Health – Safety – Hazardous Processes – Welfare – Working hours of adults – Recent amendments in Factories Act.

**Unit II**      The Industrial disputes act, 1947 10 h

The Industrial Disputes Act, 1947 – Objects and extent of the Act – Definition of Industry and Industrial Dispute – Procedure for settlement of Industrial Disputes and Authorities under the Act – Procedure, Powers and Duties of Authorities – Unfair Labour Practices.

**Unit III**      The Workmen's Compensation Act, 1923 10 h

The Workmen's Compensation Act, 1923 – Scope and coverage of the Act – Definitions– Extract from Schedule I - Schedule II – Rules regarding Workmen's Compensation - Schedule III – Compensation - Schedule IV – Distribution of Compensation.

**Unit IV**      The Employees Provident Fund 9 h

The Employees Provident Fund – Employees' provident fund scheme – Employees' Pension scheme and fund - Employees' Deposit-Linked Insurance Scheme and Fund– Recent Amendments in EPF.

**Unit V**      The Payment of Bonus Act, 1965 and The Payment of Gratuity Act, 1972 10 h

The Payment of Bonus Act, 1965 – Meaning – Object of the Act – Eligibility for Bonus–Disqualification of Bonus – Determination of Bonus - The Payment of Gratuity Act, 1972 – Definitions – Nomination – Determination of Gratuity.

Note: Case studies related to the above topics to be Discussed (Examined Internal Only)



## Text Books

- 1 Kapoor N.D., (2013), "Handbook of Industrial Law", (12thEdn.), Sultan Chand & Sons, New Delhi.
- 2 Garg K.C., (2015), "Corporate and Industrial Law", (6thEdn.), Kalyani Publishers, New Delhi.

## References

- 1 Gupta O.P, (2015), "Industrial Law", (5thEdn.), Sahitya Bhawan Publications, Agra.
- 2 M C Kuchhal and Vivek Kuchhal, (2013), "Business and Industrial Laws", (3thEdn.), Vikas Publishing House Pvt. Ltd., Noida.
- 3 Sreenivasan M.R., (2018), "Industrial Relations and Labour Legislations", (8thEdn.), Margham Publications, Chennai.
- 4 Moshal B.S. (2011), "Business and Industrial Law", (10thEdn.), Aneer Books Private Limited, New Delhi.



205PA1A2CP	<b>CORE PRACTICAL: COMPUTERIZED ACCOUNTING - II (TALLY)</b>	<b>SEMESTER II</b>
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**Total Credits: 2**  
**Total Instructions Hours: 48h**

S.No	List of Experiments
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- |    |   |
|----|---|
| 1  | Purchase Order Processing                       |
| 2  | Sales Order Processing                          |
| 3  | Cost Center and Cost Category                   |
| 4  | Debit Note Preparation                          |
| 5  | Credit Note Preparation                         |
| 6  | Interest Calculation                            |
| 7  | Ratio Analysis                                  |
| 8  | E-way Bill under GST                            |
| 9  | Creating Service Ledger with GST Compliance     |
| 10 | Creating and setting GST details in Stock items |

**Note:** Out of 10 Experiments 8 are mandatory



Course Code	Course Name	Category	L	T	P	Credit
192MT1B2IC	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.



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**

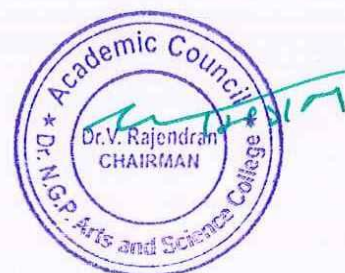
05 h

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 Dasaus Ltd.

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



Dr.NGPASC

COIMBATORE | INDIA

*B.Com. PA (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										
195PA1A3CA	Core -V	Higher Financial Accounting	4	1	-	3	25	75	100	4
195CM1A3CB	Core -VI	Cost Accounting	5	1	-	3	25	75	100	4
195PA1A3CB	Core -VII	Financial Markets and Services	4	-	-	3	25	75	100	4
195PA1A3CC	Core - VIII	IFRS & Accounting Standards	4	-	-	3	25	75	100	3
195CM1A3IA	IDC - III	Business Economics	4	-	-	3	25	75	100	4
195PA1A3SP	SEC-I	Banking Operations (Non-Lab Practical)	2	-	1	3	40	60	100	3
	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			27	2	1				700	26

### EXTRA CREDIT COURSES

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

S. No.	Course Code	Course Name
1	195PA1ASSA	Business Organisation and Office Management
2	195PA1ASSB	Computer Applications in Business





Course Code	Course Name	Category	L	T	P	Credit
195PA1A3CA	HIGHER FINANCIAL ACCOUNTING	CORE	4	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- The ability to solve the problems relating to partnership accounts.
- The operations and distribution of goodwill.
- The admission, dissolution, retirement and death of partners.

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the concept of partnership accounts.	K1
CO2	Gain the knowledge about the admission of a new partner.	K1,K2
CO3	Understand the accounting treatment and settlement for retirement and death of a partner.	K2,K3
CO4	Learn the amalgamation, its treatments of goodwill and accounting procedures of partnership firm.	K2,K3
CO5	Gain knowledge on dissolution of partnership firm and piecemeal distribution of assets.	K3

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



195PA1A3CA	HIGHER FINANCIAL ACCOUNTING	SEMESTER III
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**Total Credits: 4**

**Total Instruction Hours: 60 h**

### Syllabus

**Unit I** Partnership Accounts 12 h

Partnership Accounts –division of profits – fixed and fluctuating capital – past adjustments- guarantee of profits – Profit and Loss appropriation Account - Final accounts of Partnership firms.

**Unit II** Admission of a partner 12 h

Admission of a partner: Adjustment in profit sharing ratio – calculation of sacrificing ratio – Treatment of goodwill.

**Unit III** Retirement and death of a partner 12 h

Retirement and death of a partner: Profit sharing ratio – gaining ratio - Treatment of goodwill – revaluation of assets and liabilities – treatment of undistributed profit and losses – payment to the retiring partner (only problem in this unit).

**Unit IV** Amalgamation of partnership firms 12 h

Amalgamation of partnership firms: Forms of amalgamation of firms - Treatment in the books of amalgamating firms (only problem in this unit).

**Unit V** Dissolution of partnership firm 12 h

Dissolution of partnership firms: Modes of dissolution – accounting treatments – treatment of goodwill – treatment of unrecorded assets and liabilities - piecemeal distribution of assets. (only problem in this unit).

**Note:** Distribution of Marks: 80% Problem 20% Theory



## Text Books

- 1 Jain S.P. & Narang K.L., 2018 “Advanced Accounting”, Kalyani Publishers, New Delhi.
- 2 T.S.Reddy and A.Murthy, 2012, “Advanced accountancy”, Margham Publications, Chennai.

## References

- 1 Dr.M.A. Arulanandam , Dr. K.S.Raman , 2019, “Advanced Accountancy, Part-I”, Himalaya Publishing House, Chennai.
- 2 Shukla M.C.,Grewal T.S.& Gupta S.C., 2017,“Advanced Accounts ”,S. Chand & Company Limited, New Delhi.
- 3 Gupta R.L. & Radhaswamy M.,2013”Corporate Accounting“, , Sultan Chand & sons., New Delhi.
- 4 Parthasarathy.S & Jaffarulla.A., 2003, “Financial Accounting”, Kalyani Publishers,New Dehi.





Course Code	Course Name	Category	L	T	P	Credit
195CM1A3CB	COST ACCOUNTING	CORE	5	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- The Costing Terms in business
- The Cost Accounting Practice
- The concept of Contract and Job 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**



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COIMBATORE | INDIA

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

195CM1A3CB	COST ACCOUNTING	SEMESTER III
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**Total Credits: 4**

**Total Instruction Hours: 72 h**

### Syllabus

**Unit I** Cost Concept and cost sheet 12 h

Cost Accounting – 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 and issue 16 h

Material: Levels of material Control – Need for Material Control – Techniques of inventory control -Perpetual inventory – Periodic 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 – Simple Average – Weighted Average.

**Unit III** Labour Costing and Overheads 15 h

Labour: 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 – Computation of Machine Hour Rate .

**Unit IV** Process Costing 14 h

Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production)

**Unit V** Contract Costing and Reconciliation 15 h

Contract costing –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:**Distribution of Marks: 60% problems and 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, New Delhi.

## References

- 1 S. P. Iyengar, 2010. Cost Accounting Principles and Practice. Sultan Chand & 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
195PA1A3CB	FINANCIAL MARKETS AND SERVICES	CORE	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- The structure of Financial Markets.
- The Functions of Stock Exchanges.
- The various Financial Intermediaries.

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Learn the structure of financial markets in India.	K1
CO2	Obtain knowledge about markets for corporate Securities.	K1,K2
CO3	Understand about secondary markets in India.	K2
CO4	Demonstrate the modes of financing.	K2
CO5	Learn the concepts of factoring and securitizations.	K3

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



195PA1A3CB	FINANCIAL MARKETS AND SERVICES	SEMESTER III
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**Total Credits:** 4

**Total Instruction Hours:** 48 h

### Syllabus

**Unit I** Financial Markets 10 h

Financial Markets - Structure of Financial Markets - Financial Investment - Money Market in India - Indian Capital Markets - Difference between Money Market and Capital Market- Banks as Financial Intermediaries- IDBI - IFCI - LIC - GIC - UTI .

**Unit II** Markets for Corporate Securities 09 h

Markets for Corporate Securities - New Issue Markets - Functions of Issue Mechanism - Merchant Banking - Role and Functions of Merchant Bankers in India - Under writing.

**Unit III** Secondary Markets 09 h

Secondary Markets - Stock Exchange - Role of Secondary Market - Trading in Stock Exchange - Various Speculative Transactions - Role of SEBI - Regulation of Stock Exchange.

**Unit IV** New Modes of Financing 10 h

Mutual Funds -Meaning - Types - New Modes of Financing: Leasing - Types - Forms of leasing- Venture Capital -Dimension Functions - Venture Capital in India.

**Unit V** Factoring and Securitizations 10 h

Factoring: Meaning- Types - Modus Operandi of Factoring - Securitizations: Meaning- Process- Mechanics of Securitization.

**Note:** Case studies related to the above topics to be Discussed (Examined Internal Only)



## Text Books

- 1 Gordon E , Dr Natarajan K, 2014, “Financial Markets and Services”, Himalaya Publishing House Pvt. Ltd., India.
- 2 Dr. Guruswamy S, 2011, “Financial Services”, Tata Mc Graw-hill Education, New Delhi.

## References

- 1 Mishkin, Frederic S., Eakins, Stanley, 2017, “Financial Markets and Institutions", Pearsons India Education Services Pvt Ltd, India.
- 2 Mishkin, Frederic S., Eakins, Stanley, 2017, "Financial Markets and Institutions" , Pearsons India Education Services Pvt Ltd, India.
- 3 Prasanna Chandra, 2011 “Financial Management Theory and Practice”, Tata Mc Graw-hill Education, New Delhi.
- 4 Clifford Gomez, 2010, "Financial Markets, Institutions and Financial Services", PHI Learning Private Ltd, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
195PA1A3CC	IFRS AND ACCOUNTING STANDARDS	CORE	4	-	-	3

## PREAMBLE

This course has been designed for students to learn and understand

- The structure and framework of IFRS/IASB.
- To identify and apply disclosure requirements for companies in financial reports and financial notes.
- To apply relevant financial reporting standards to key elements of financial reports.

## COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the structure of IFRS and its use around the world.	K1
CO2	Obtain knowledge for presentation of financial statements.	K2,k3
CO3	Capture the standards for the revenue received from the customers.	K2
CO4	Acquire the knowledge of standards for accounting assets.	K3
CO5	Classify and understand standards for accounting liabilities.	K2,K3

## MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



195PA1A3CC	IFRS AND ACCOUNTING STANDARDS	SEMESTER III
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**Total Credits: 3**

**Total Instruction Hours: 48 h**

### Syllabus

**Unit I** Introduction 10 h

Meaning of IFRS-Structure of the IFRS/IASB - Features of IFRS-Users of IFRS-Advantages of IFRS-Disadvantages of IFRS-Process of setting IFRS-Practical challenges in implementation of IFRS

**Unit II** Theoretical study of IFRS 08 h

A brief theoretical study of International Financial Reporting Standards 1-15 -List of International Financial Reporting Standards issued by IASB.

**Unit III** Asset Accounting I 10 h

IAS 16 - Property Plant & Equipment, IFRS 16 - Leases, IAS 2 - Inventories, IAS 20-Accounting for government grants and Disclosure of government assistance, IAS 23 - Borrowing Costs

**Unit IV** Asset Accounting II 10 h

IAS 38 - Intangible Assets, IAS 36 - Impairment of assets, IAS 40 - Investment property, IAS 41 - Agriculture, IFRS 5 - Non-current assets held for sale and discontinued operations.

**Unit V** Liabilities 10 h

IAS 12 - Income taxes, IAS 19 - Employee benefits, IAS 37 - Provisions, Contingent Liabilities and Contingent Assets, IFRS 2 - Share based payments.





## Text Books

- 1 CA Kamal Garg, 2017, "Beginner's Guide to Ind-AS & IFRS", Bharat Law House Pvt. Ltd.
- 2 Ranjay.C.A, 2014, "Accounting Standards", Taxmann Publication, New Delhi.

## References

- 1 Ian Charles, Rob Tully, and Emile Woolf, 2020, "Essential IFRS Guide", Kindle Edition.
- 2 Gerardus Blokdyk, 2020, "Ifrs A Complete Guide", Kindle Edition.
- 3 Abbas A. Mirza and Nandakumar Ankarath, 2014, "Understanding IFRS Fundamentals: International Financial Reporting Standards", Wiley Publications.
- 4 Jagadish R. Raiyani and Gaurav Lodha, 2012, "International Financial Reporting Standards (IFRS) and Indian Accounting Practices", Raj Publications.



Course Code	Course Name	Category	L	T	P	Credit
195CM1A3IA	BUSINESS ECONOMICS	IDC	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- The relationship between economics and business.
- The application of economic theories in modern business.
- The concepts relating to national income.

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Discuss the relationship between economics and business and to analyze the application of economic theories in modern business.	K1
CO2	Analyze the demand and supply conditions and to give outline on both elasticity of demand and supply.	K4
CO3	Compare various cost concepts and identify the cost output relationships.	K2
CO4	Evaluate pricing and output relationships to adopt appropriate pricing methods under different market situations.	K5
CO5	Make use of the concepts relating to national income and estimation of national income using various methods.	K3

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



Dr. NGPASC

COIMBATORE | INDIA

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

195CM1A3IA	BUSINESS ECONOMICS	SEMESTER III
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### Syllabus

**Unit I** Business Economics 08 h

Business Economics: Meaning – Definition - Scope - Micro and Macro Economics – Concepts Applied in Business Economics - Role and Responsibilities of a Business Economist.

**Unit II** Demand and supply 10 h

Demand: Meaning–Types - Determinants and Distinctions of demand - Law of Demand - Elasticity of Demand - Demand Forecasting. Supply: Meaning of Supply – Supply factor - Law of Supply - Elasticity of Supply - Factors Determining Elasticity of Supply.

**Unit III** Cost Concepts 08 h

Cost Concepts - Cost Output Relationship - Production Function – Iso-quants - Law of Variable Proportions - Returns to Scale - Producer's Equilibrium.

**Unit IV** Market Structure 12 h

Market Structure – Kinds of Market - Features - Price and Output Determination - Perfect Competition – Monopoly – Monopolistic Competition- Oligopoly.

**Unit V** National Income 10 h

National Income : Definition – Concept – Uses - Methods of Calculating National Income – Difficulties in Estimation of National Income - National Income and Economic Welfare.

**Note:** Note: Case studies related to the above topics to be Discussed (Examined Internal Only)



## Text Books

- 1 Shankaran. S, 2013, “Business Economics”, Margham Publication Chennai.(4th edition 1991 Reprint 2013).
- 2 Sundaram. K.P.M and Sundaram. E.N, 2010, “Business Economics”, Sultan Chand and Sons Publishers, New Delhi. . (4th edition 1997 Reprint 2010).

## References

- 1 Ahuja. H.L, “Business economics” (Reprint 2009) S.Chand publications. New Delhi.
- 2 Shankaran. S, 2013 “Economic Analysis” Margham Publication Chennai.(7th edition)
- 3 Lekhi. R. K, 2010. “Business Economics” [First Edition]. Kalyani Publishers, New Delhi.
- 4 Cauvery R, Girija M, SudhaNayak U K and Meenakshi R, 2013. “Managerial Economics” [Third Edition]. S.Chand Publishing



195PA1A3SP	SEC: BANKING OPERATIONS (NON-LAB PRACTICAL)	SEMESTER III
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Total Credits: 3

Total Instruction Hours: 36 h

### Syllabus

S.No	Name of practices	Documents to be collected and filed	Presentation
1	Bank Account opening & transactions	Account opening form for Savings Bank Account and Current Account, Pay in slip, Withdrawal form, Demand Draft Challan & Cheque.	Write down the details and procedure for application form for Savings Bank Account and Current Account, other forms/ Challans.
2	Application for Availing locker Facility	Availing locker Facility application form collected from the bank and duly filled.	Write down the details and procedure for Availing locker Facility application form.
3	NRI Account	NRI Account application form collected from the bank and duly filled.	Write down the details and procedure for NRI Account application form.
4	Credit Card	Credit card application form collected from the bank and duly filled.	Write down the details and procedure for credit card application form.
5	Cash Credit	Cash credit application form collected from the bank and duly filled.	Write down the details and procedure for cash credit application form.
6	Over Draft	Over draft application form collected from the bank and duly filled.	Write down the details and procedure for Over draft application form.
7	Education Loan Application	Application form for education Loan	Write down the details and procedure for education loan



		collected from bank and duly filled.	
8	Mortgage Loan	Application form for mortgage collected from bank and duly filled.	Write down the details and procedure for Mortgage loan
9	Internet Banking and Mobile Banking	Internet banking application and mobile banking application form collected from the bank and duly filled.	Write down the details and procedure for internet and mobile banking application form.
10	RTGS - NEFT	RTGS & NEFT application form collected from the bank and duly filled.	Write down the details for RTGS & NEFT application form and file the filled form
11	Foreign Travel Card	Foreign Travel Card application form collected from the bank and duly filled.	Write down the details and procedure for Foreign Travel Card application form.
12	Account Closure Request Form	Account Closure Request form collected from the bank and duly filled.	Write down the details and procedure for Account Closure Request form.

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



<b>195PA1A3GA</b>	<b>GENERIC ELECTIVE: CREATIVE ADVERTISING</b>	<b>SEMESTER III</b>
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**Total Credits: 2**

**Total Instruction Hours: 24 h**

### **Syllabus**

#### **Unit I      Advertising      4 h**

Advertising- definition, scope & role; Importance of Advertising; History of Advertising-Abroad & India; Advertising- functions & types; Advertising- impact & ethics.

#### **Unit II      Advertising Agency      5 h**

Advertising Agency- structure & functions; Types of Advertising Agency- full service, independent, In-house & specialized agencies; Advertising agencies- legal & ethical issues; Advertising agencies in India & abroad.

#### **Unit III      Branding management      5 h**

Branding management- brand image, brand personality, brand awareness, brand extension & brand equity; brand positioning strategies; Unique selling proposition (USP).

#### **Unit IV      Creativity      5 h**

Creativity- definition & concepts; role of creativity in advertising; elements of creative advertising; client brief & account planning; planning creative strategy; creative process; style & appeals of advertising; conceptualization & ideation.

#### **Unit V      Copywriting      5 h**

Copywriting- role of copywriting; layouts- stages of layout & types of layout; components of print advertising; headlines- importance & types of headlines; writing style- typography, scripting & story board; Advertising Media- Print, Electronic Media & Online Advertising.



## Text Books

- 1 George E Belch, 2010, "Advertising and Promotion", First Edition, Tata McGraw Hill company Ltd., New Delhi
- 2 Vilanilam .J.V, 2004, "Advertising Basics A Resource Guide for Beginners", Second Edition, Jain Books, New Delhi

## References

- 1 David Ogilvy 1985. "Ogilvy on Advertising", Fifth Edition, Random House, USA.
- 2 Mario Pricken , 2002, "Creative Advertising: Ideas and Techniques " Thames & Hudson, USA.
- 3 Kevin Lane Keller, 2012, "Strategic Brand Management: Building, Measuring, and Managing Brand Equity", Pearson Publication India, New Delhi.
- 4 John Caples, 1998, "Tested advertising methods" Prentice Hall Business Classics, India.





195PA1ASSA	<b>SELF STUDY : BUSINESS ORGANISATION AND OFFICE MANAGEMENT</b>	<b>SEMESTER III</b>
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**Total Credits: 1**

### **Syllabus**

#### **Unit I** Nature of Business

Nature and scope of Business, Forms of Business Organization – Sole Trader, Partnership firms, Companies and Co –operative Societies - Public Enterprises.

#### **Unit II** Location of Business

Location of Business – Factors influencing location – Sources of Finance – Shares, Debentures, Public Deposits, Bank Credit and Trade Credit.

#### **Unit III** Stock Exchange

Stock Exchange – Functions – Listing of Securities – Procedure of Trading – Functions of SEBI - DEMAT of shares – Chamber of Commerce.

#### **Unit IV** Office layout

Office layout – Need for office layout – Factors in Layout – Types of Layout – Location of office – Factors in choosing Location – Office Building – Factors in Choosing Location Building.

#### **Unit V** Mechanization and Office Automation

Mechanization and Office Automation – Office machines and equipments – Data – Sources of Data – Methods of Collection – Data Processing Systems – Electronic Data processing.



## Text Books

- 1 Sharma & Shashi K. Gupta, 2016, "Business Organization and Management", Kalyani Publishers, New Delhi
- 2 Bhushan Y.K., 2016, "Business Organization and Management", Sultan Chand and Sons, New Delhi.

## References

- 1 Gupta C.B., 2017, "Business Organization", Jain Book Agency, New Delhi.
- 2 Bhatia R.C., Natesa Priya K., 2012, "Business Organization and Management", Atlantic Education, New Delhi.
- 3 Shukla M.C., 2010, "Business organization and Management", Sultan Chand and Sons, New Delhi
- 4 Tulsian P.C., 2002, "Business Organization and Management", Pearson Education, New Delhi.



195PA1ASSB	<b>SELF STUDY: COMPUTER APPLICATIONS IN BUSINESS</b>	<b>SEMESTER III</b>
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**Total Credits: 1**

### **Syllabus**

#### **Unit I** Introduction to Computers

Computer: Introduction – Meaning- characteristics – Generations – Types of Digital Computer – components of Computer – Input, Storage and Output Devices – Uses of Computers in Modern Business.

#### **Unit II** Software

Software : Meaning – Types of Software – Operating Systems: Meaning – Functions – Types – Programming Language - Compilers and Interpreters.

#### **Unit III** Database Management Systems

Database Processing: Data Vs. Information – Database Management Systems: Meaning – components – Uses – Limitations – Types.

#### **Unit IV** Management Information System

Management Information System: Meaning – characteristics – functional Management Information Systems: Financial – accounting – Marketing – Production – Human resource – Business Process Outsourcing.

#### **Unit V** Networking

Networking – Meaning – types – Internet: Meaning – Internet Basics – World Wide Web – Internet Access – Intranet – Protocols – Types – Search Engines – Electronic Mail.



## Text Books

- 1 Parameshwaran .R, 2012, "Computer Applications in Business", (4th revised edition) Sultan Chand & Sons, New Delhi .
- 2 Rajagopalan.S.P, 2010, "Computer Applications in Business", Vikas Publishing House (P) Ltd., New Delhi.

## References

- 1 Peter Norton, 2017, "Introduction to Computers", Tata McGraw Hill, New Delhi.
- 2 Henry C. Lucas, 2017, "Information Technology for Management", Mc Graw-Hills, New Delhi.
- 3 Kapoor V.K, 2014," Introduction to Computer Data Processing and System Analysis", Sultan Chand and Sons, New Delhi.
- 4 Alexis Leon and Mathews Leon., 2009, "Fundamentals of Information technology", Vikas Publishing House (P) Ltd., New Delhi



191TLIA3AA	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



Dr.NGPASC

COIMBATORE | INDIA

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

### 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>



191TLIA3AB	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



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வினாத்தாள் அமைப்பு முறை -

மொத்த மதிப்பெண்கள் - 50

பகுதி -அ

சரியான விடையைத் தேர்வு செய்தல்

10x1=10

பகுதி -ஆ

அரைப்பக்க அளவில் விடையளிக்க

05x3=15

பகுதி-இ

இரண்டு பக்க அளவில் விடையளிக்க

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										
195PA1A4CA	Core-IX	Corporate Accounting	4	2	-	3	25	75	100	4
195BA1A4CA	Core-X	Management Accounting	5	1	-	3	25	75	100	4
195PA1A4CB	Core-XI	Principles of Auditing	5	1	-	3	25	75	100	4
195CM1A4IA	IDC-IV	Business Management	4	-	-	3	25	75	100	4
195PA1A4SA	SEC-II	Executive Business Communication	3	1	-	3	25	75	100	3
	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	5	2				600	23

  
 18/12/2021  
 BoS Chairman/HoD  
 Department of Commerce (PA)  
 Dr. N. G. P. Arts and Science College  
 Coimbatore - 641 043



Dr. NGPASC  
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B.Com.PA (Students admitted during the AY 2020-21)

Course Code	Course Name	Category	L	T	P	Credit
195PA1A4CA	CORPORATE ACCOUNTING	CORE	4	2	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- The basic knowledge about procedure of Issue, Redemption of Shares and Debentures
- Practical applications of Final Accounts of Companies
- The methods of valuation of Goodwill and Shares and Modes of Liquidation of companies

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the Issue of Shares, Forfeiture, Re – issue, Surrender, Right Issue and Underwritings.	K1
CO2	Obtain the knowledge of Redemption of Preference Shares, Redemption of Debentures and its various methods.	K2
CO3	Learn the Knowledge of Final Accounts Companies under Companies Act, 2013 which include Calculation of Managerial Remuneration.	K1,K2
CO4	Classify the Valuation of Goodwill and Shares with different methods.	K2,K3
CO5	Acquire knowledge about Liquidation of Companies and Modes of Winding-up and its Calculations.	K1,K2,K3

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



195PA1A4CA	CORPORATE ACCOUNTING	SEMESTER IV
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**Total Credits: 4**

**Total Instruction Hours: 72 h**

### Syllabus

**Unit I**      Issue of Shares      14 h

Issue of shares: Par , Premium and Discount - Forfeiture - Reissue - Surrender of Shares - Right Issue – Underwriting

**Unit II**      Redemption of Preference Shares and Debenture      15 h

Redemption of Preference Shares – Provisions of the companies Act - Debentures - Issue - Treatment of different items relating to debenture in final accounts - Redemption - Methods of redemption of Debenture - Sinking Fund Method - Insurance Policy method.

**Unit III**      Final Accounts of Companies      14 h

Final Accounts of Companies - Trading Account - Profit and Loss Account - Profit and Loss Appropriation Accounts – Balance sheet - Managerial Remuneration - Remuneration payable to different categories of managerial personnel - Calculation of Managerial remuneration.

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

Valuation of Goodwill and Shares - Need - Methods of valuation of Goodwill - Average Profit method - Super Profit Method - Capitalization Method - Methods of valuation of Shares - Net Asset Method - Yield Method - Fair value Method.

**Unit V**      Liquidation of Companies      14 h

Liquidation of Companies - Modes of Winding up - Statement of Affairs - Deficiency Account or Surplus Account.

**Note:** Distribution of Marks between problems and theory shall be 80% and 20%.



## Text Books

- 1 Reddy T.S. & Murthy A., 2020, "Corporate Accounting", (6th Edn.), Margham Publicatuions, Chennai
- 2 Jain S.P. & Narang K.L., 2017, "Advanced Accounting", (21st Edn.), Kalyani Publishers, New Delhi

## References

- 1 Hanif M. & Mukherjee A. "Advanced Accounting", The McGraw-Hill Publishing Company Limited, New Delhi..
- 2 Joseph T. "Corporate Accounting", (Vol-1), The McGraw-Hill Publishing Company Limited, New Delhi..
- 3 Dr. M.A. Arulanandam, & Dr. K.S. Raman, 2014, "Advanced Accountancy", (19th Edn.), Himalaya Publishing House, New Delhi.
- 4 Gupta R.L. & Radhaswamy M., 2006, "Corporate Accounts"-Theory Method and Application, Sultan Chand & Co., New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
195BA1A4CA	MANAGEMENT ACCOUNTING	CORE	5	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- The Management Accounting Techniques
- The conceptual framework of Management Accounting
- The budgeting Techniques

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Perceive the concepts of Management accounting and classifying the financial accounting, management accounting and cost accounting	K1
CO2	Obtain knowledge to calculate the types of ratio	K1
CO3	Capture the procedures relating Working Capital and Cash flow statement	K1,K4
CO4	Know the concepts, of Marginal costing and Break Even Analysis	K3
CO5	To gather Knowledge about the Budgeting and classify the types of budget	K1,K4

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**





<b>195BA1A4CA</b>	<b>MANAGEMENT ACCOUNTING</b>	<b>SEMESTER IV</b>
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**Total Credits: 4**

**Total Instruction Hours: 72 h**

### **Syllabus**

**Unit I** Introduction to Management Accounting 14 h

Management accounting - Meaning - Definition - Characteristics - Scope - Objectives - functions - Distinction between financial accounting and management accounting - Distinction between management accounting and cost accounting - Tools and techniques of management accounting - Advantages and limitations.

**Unit II** Ratio Analysis & Working Capital 14 h

Ratio Analysis - Meaning -Advantages - Limitations - Classification of ratios - Analysis of Liquidity, Solvency and Profitability.

Working Capital - Meaning - Definition - Determinants -Working capital requirements and its computation.

**Unit III** Fund Flow Analysis and Cash Flow Statement 15 h

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

Cash flow statement - Meaning - Importance - Difference between fund flow and cash flow analysis - Advantages - Limitations - Computations of cash from operations - Preparation of Cash flow statement. (Revised format AS3)

**Unit IV** Marginal costing & Break Even Analysis 14 h

Marginal costing - Meaning - Significance - limitations Break Even Analysis - Managerial applications - Key factors: - Make or Buy - Pricing decision -Effect of changes in sales price.





**Unit V      Budgeting & Budgetary control**

15 h

Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets –Master Budget- material budget - purchase budget- sales budget - cash budget - flexible budget -- Theoretical concept of Zero Base Budgeting.

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

**Text Books**

- 1 Sharma and S.K.Gupta, 2019. "Management Accounting", (13th Edn.) Kalyani Publishers, New Delhi.
- 2 S.P. Jain and K.L. Narang, 2016. "Cost and Management Accounting", (Revised Edn.)Kalyani Publishers, New Delhi.

**References**

- 1 Ramachandran & Srinivasan. R. 2019. Management Accounting, (17th Edn.) Sriram Publications, Trichy.
- 2 Dr. S.N. Maheswari. 2014. "Management Accounting", (Revised Edn.) Sultan Chand & Sons, New Delhi.
- 3 Reddy T.S and Reddy H.P, 2013, "Management Accounting", (VIII Edn.) Margham Publications, Chennai.
- 4 M Y Khan, P. K Jain, 2017, "Management Accounting", (7th Edn.), McGraw Hill Publications, Noida, India.



Course Code	Course Name	Category	L	T	P	Credit
195PA1A4CB	PRINCIPLES OF AUDITING	CORE	5	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- To gain working knowledge of generally accepted auditing procedures, techniques and skills
- Practical knowledge of Vouching, Verification and Valuation of Assets and Liabilities
- Practical applications of Computer assisted Auditing Techniques

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the concepts of Auditing.	K1,K2
CO2	Learn about internal control and Vouching	K2
CO3	Develop the skills to verify and valuation of assets and liabilities	K2,K3
CO4	Learn about audit of Joint Stock Companies.	K2,K3
CO5	Demonstrate the auditing procedures for Computerized Auditing	K2,K3

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



195PA1A4CB	PRINCIPLES OF AUDITING	SEMESTER IV
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**Total Credits: 4**

**Total Instruction Hours: 72 h**

### Syllabus

#### **Unit I** Auditing 15 h

Auditing- Origin - Definition - Objectives - Book Keeping, Accounting, Auditing and Investigation - Objectives of Investigation -Distinction between Auditing and Investigation - Types of Audit - Advantages and Limitations of Auditing - Qualities of an Auditor - Audit Programmes.

#### **Unit II** Internal Control and Vouching 14 h

Internal Control - Internal Check and Internal Audit - Audit Note Book - Working Papers. Vouching - Voucher - Vouching of Cash Book - Vouching of Trading Transactions - Vouching of Impersonal Ledger.

#### **Unit III** Verification and Valuation of Assets and Liabilities 14 h

Verification and Valuation of Assets and Liabilities - Auditors position regarding the Valuation and Verifications of Assets and Liabilities - Depreciation - Reserves and Provisions - Secret Reserves.

#### **Unit IV** Audit of Joint Stock Companies 15 h

Audit of Joint Stock Companies - Qualification - Dis-qualifications - Various modes of Appointment of Company Auditor - Rights and Duties - Liabilities of a Company Auditor - Audit Report - Contents and Types.

#### **Unit V** Audit of Computerized Accounts 14 h

Audit of Computerized Accounts - Computer based Accounting Vs Conventional Accounting System-Computer assisted Auditing Techniques- Electronic Auditing.

Note: Case studies related to the above topics to be Discussed (Examined Internal Only)



## Text Books

- 1 Tandon B.N, 2005, “Practical Auditing”, S.Chand Company Ltd, New Delhi.
- 2 DinkarPagare, 2020, “Principles & Practice of Auditing”, Sultan Chand & Sons, NewDelhi..

## References

- 1 Kishnadwala V.H and Kishnadwala N.H, (Year) “Principles and Practice of Auditing”, Sultan Chand & Sons, New Delhi..
- 2 Jagdish Prakash, 2014, “Auditing- Principles, Practices and Problems”, Kalyani Publishers, New Delhi..
- 3 R.G.Saxena, 2020, “Principles & Practice of Auditing”, Himalaya Publishing House Pvt. Ltd. New Delhi.
- 4 VijiChandran and SpandanaPriya C. S, 2015, “Principles & Practice of Auditing”, S.Chand Publishing, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
195CM1A4IA	BUSINESS MANAGEMENT	IDC	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- The theories and concepts about management
- The Functions of Management, such as Planning, Decision making and Organization
- The Motivation Theories and Communication in Management.

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the different management contributions	K1
CO2	Develop the skills in planning and decision making	K2
CO3	Comprehend the methods of organization	K3
CO4	Demonstrate the theories of motivation and leadership style	K3
CO5	Acquire techniques of control	K2

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



<b>195CM1A4IA</b>	<b>BUSINESS MANAGEMENT</b>	<b>SEMESTER IV</b>
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### **Syllabus**

**Unit I**      Management 10 h

Management – Meaning - Definition – Nature – Scope – Functions - Contribution of F.W. Taylor – Henry Fayol – Mary Parker Follet – McGregor and Peter F. Drucker.

**Unit II**      Planning and Decision Making 10 h

Planning – Meaning – Nature - Importance – Advantages - Disadvantages –Types of planning – Process – Steps in Decision Making.

**Unit III**      Organization 12 h

Organization – Meaning – Definition - Nature - Importance – Types - Process – Principles of Sound Organization – Organization Structure – Span of Control – Organization Chart - Departmentation – Delegation and Authority .

**Unit IV**      Motivation and Leadership 8 h

Motivation – Need – Determinants of behaviour – Theory of Motivation - Maslow's Theory – X, Y and Z Theories – Leadership – Types – Qualities – Functions.

**Unit V**      Communication and Control in Management 8 h

Communication – Effectiveness of good Communication – Control – Nature – Process – Techniques.



## Text Books

- 1 T. Ramasamy, 2019, "Principles of Management", Himalaya Publication, New Delhi.
- 2 Sharma, R. K. and Shashi, K., 2015, "Business Management", Kalyani Publishers, New Delhi.

## References

- 1 Dinkar Pagare, 2015, "Principles of Management", Sultan Chand & Sons, New Delhi
- 2 Jayasankar, J, 2016, "Principles of Management", 3rd Edition, Margham Publications, Chennai.
- 3 P.C.Tripathi& P.N. Reddy, 2017, "Principles of Management", McGraw Hill Publications, New Delhi.
- 4 Prasad L.M., 2015, "Principles and Practice of Management", Sultan Chand & Sons, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
195PA1A4SA	EXECUTIVE BUSINESS COMMUNICATION	SEC	3	1	-	3

### PREAMBLE

This course has been designed for students to learn and understand

- The use of Effective Business Communication and Trade Enquiries
- Company Secretarial Correspondence and Preparation of Report Writing
- Modern Communication Methods, Skills and Ethics

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the importance of effective business communication and modern communication methods	K1,K2
CO2	Understand different writing techniques and styles based on the communication medium being used	K2,K3
CO3	Obtain the knowledge about banking correspondence and insurance correspondence	K2
CO4	Understand the company secretarial correspondence and preparation of report writing	K2,K3
CO5	Obtain the knowledge about preparation of resume and techniques of various types of interviews	K3

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**





<b>195PA1A4SA</b>	<b>EXECUTIVE BUSINESS COMMUNICATION</b>	<b>SEMESTER IV</b>
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**Total Credits: 3**

**Total Instruction Hours: 48 h**

### **Syllabus**

**Unit I** Business Communication 10 h

Business Communication: Meaning - Importance of Effective Business Communication - Elements of Communication - Barriers to Communication - Business Letters: Need - Functions - Kinds - Essentials of Effective Business Letters - Layout.

**Unit II** Trade Enquiries 10 h

Trade Enquiries - Orders and their Execution - Credit and Status Enquiries - Complaints and Adjustments - Collection Letters - Sales Letters - Circular Letters. Banking Correspondence - Insurance Correspondence.

**Unit III** Company Secretarial Correspondence 10 h

Company Secretarial Correspondence - Introduction - Classification of Secretarial Correspondence - Specimen letters - Agenda and Minutes - Report writing - Types of Reports - Preparation of Report.

**Unit IV** Application Letters and Interview 9 h

Application Letters - Preparation of Resume - Interview: Meaning - Objectives and Techniques of various types of Interviews - Public Speech - Characteristics of a good speech.

**Unit V** Modern Communication Methods and Ethics 9 h

Modern Communication Methods - Interpersonal communication Skills: Emotional Intelligence - Emotional Quotient - Communication Ethics: Significance, Characteristics and Dilemmas - Factors Influencing Ethical Communication.



## Text Books

- 1 Rajendra Pal Korlahalli, 2006, “Essentials of Business communication”, Sultan chand&sons, New Delhi. (Unit I-V).
- 2 Premavathi.N, 2010, “Business communication & Correspondence”, (3rdEdn.), Sultan chand& sons, New Delhi. (Unit I-IV).

## References

- 1 Ramesh,M, Sand Pattanshetti C.C, 2003, “Business Communications”, Sultan chand& sons , NewDelhi.
- 2 Rodriquez M.V, 2003, “Effective Business Communication Concept”, Vikas Publishing Company, New Delhi.
- 3 MukthaM.Jacob, 2019, "Business Communication", Himalaya Publishing House Pvt. Ltd. New Delhi.
- 4 Pooja Khanna, 2016, "Effective Business Communication", S.Chand Publishing, New Delhi.



195PA1A4GP	<b>BANKING TRANSACTIONS (NON-LAB PRACTICAL)</b>	<b>SEMESTER IV</b>
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**Total Credits: 2**

**Total Instructions Hours: 24h**

<b>S. No</b>	<b>Name of Practices</b>	<b>Documents to be Collected and Filed</b>	<b>Presentation</b>
<b>1</b>	<b>Bank Account opening</b>	Account opening form for Savings Bank Account and Current Account	File the filled application form for Savings Bank Account and Current Account
<b>2</b>	<b>Bank transactions</b>	Pay slip, Withdrawal form, Demand Draft form, Cheque	File the filled forms/Challan.
<b>3</b>	<b>Application for Availing locker Facility</b>	Availing locker Facility application form collected from the bank and duly filled.	Write down the details and procedure for Availing locker Facility application form.
<b>4</b>	<b>Credit Card</b>	Credit card application form collected from the bank and duly filled.	Write down the details and procedure for credit card application form.
<b>5</b>	<b>Education Loan Application</b>	Application form for education Loan from bank	Write down the details and procedure for education loan
<b>6</b>	<b>Internet Banking and Mobile Banking</b>	Internet banking application and mobile banking application form collected from the bank and duly filled.	Write down the details and procedure for internet and mobile banking application form.
<b>7</b>	<b>RTGS – NEFT</b>	RTGS – NEFT Application form collected from the bank and duly filled.	Write down the details for RTGS application form and file the filled form

**Note:** 100% Practical



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COIMBATORE | INDIA

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

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



Dr.NGPASC

COIMBATORE | INDIA

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

### 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



Dr.NGPASC

COIMBATORE | INDIA

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

**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
195PA1A5CA	HIGHER CORPORATE ACCOUNTING	CORE	4	2	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- The knowledge about alteration of share capital and internal reconstruction of companies under Companies Act, 2013.
- The practical applications of mergers and amalgamation of companies under Companies Act, 2013.
- The process of holding company accounts, banking company accounts and insurance company accounts under Companies Act, 2013.

### 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 accounting treatments of Alteration of share capital and Internal Reconstruction	K1,K2,K3
CO2	Know the concepts and accounting treatments of Amalgamation and Absorption	K1,K2,K3
CO3	Obtain knowledge on accounting treatments of Holding Company Accounts	K1,K2,K3
CO4	Acquire knowledge about Banking Company Accounts and Rebate on Bills Discounted	K1,K2,K3
CO5	Obtain knowledge about Insurance Company Accounts	K1,K2,K3

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



Dr.NGPASC

COIMBATORE | INDIA

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

<b>195PA1A5CA</b>	<b>HIGHER CORPORATE ACCOUNTING</b>	<b>SEMESTER V</b>
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**Total Credits: 4**

**Total Instruction Hours: 72 h**

### **Syllabus**

**Unit I**      Alteration of Share Capital and Internal Reconstruction      14 h

Alteration of share capital and Internal Reconstruction: Procedure for reducing share capital – Accounting entries on Internal Reconstruction – Scheme of Reconstruction- Steps of Reconstruction. (Simple Problems only)

**Unit II**      Accounting for Mergers and Amalgamation      15 h

Accounting for Mergers and Amalgamation: Types of Amalgamation as per AS 14 – Nature of Merger and Nature of Purchase and its distinction – Purchase consideration – Absorption. (Simple Problems only)

**Unit III**      Holding Company Accounts      15 h

Holding Company Accounts - Consolidation of Balance Sheets with treatment of Minority Interest, Cost of Control, Goodwill or Capital Reserve, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus Share and Treatment of Dividend. (Inter Company Holdings excluded)

**Unit IV**      Banking Company Accounts      14 h

Banking Company Accounts - Preparation of Profit and Loss Account and Balance Sheet (New format only) - Rebate on Bills Discounted.

**Unit V**      Insurance Company Accounts      14 h

Insurance Company Accounts- Types of Insurance - General Insurance and Life Insurance- Revenue Account – Balance Sheet.

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



## Text Books

- 1 Reddy T.S. & Murthy A., 2020, "Corporate Accounting", (6th Edn.), Margham Publications, Chennai.
- 2 Jain S.P. & Narang K.L., 2017, "Advanced Accounting", (21st Edn.), Kalyani Publishers, New Delhi.

## References

- 1 Hanif M. & Mukherjee A. "Advanced Accounting", The McGraw-Hill Publishing Company Limited, New Delhi.
- 2 Joseph T. "Corporate Accounting", (Vol-1), The McGraw-Hill Publishing Company Limited, New Delhi.
- 3 Dr. M.A. Arulanandam, & Dr. K.S. Raman, 2020, "Advanced Accountancy", (17th Edn.), Himalaya Publishing House, New Delhi.
- 4 Gupta R.L. & Radhaswamy M., 2006, "Corporate Accounts"-Theory Method and Application, Sultan Chand & Co., New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
195PA1A5CB	FINANCIAL MANAGEMENT	CORE	4	-	-	4

## PREAMBLE

This course has been designed for students to learn and understand

- The knowledge about functional areas of financial management and financing decisions
- The sources of long term funds and capital structure, cost of capital and leverage
- The practical applications and its process, techniques of capital budgeting and dividend policy

## COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the concept of Financial Management and Functions of Financial Manager	K1
CO2	Learn the Sources of Long Term Funds and it's affecting factors and Capital Structure Theories	K2
CO3	Acquire knowledge about Cost of Capital and Leverages.	K3,K4
CO4	Obtain knowledge about Capital Budgeting, Process and Techniques.	K2,K3
CO5	Understand the Concept of Dividend Policy and Dividend Theories.	K2,K3

## MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



Dr.NGPASC

COIMBATORE | INDIA

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

195PA1A5CB	FINANCIAL MANAGEMENT	SEMESTER V
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### Syllabus

**Unit I** Financial Management 9 h

Evolution of financial management - Scope and Objectives of financial management - Functional areas of financial management- Financial Decisions - Functions of financial manager.

**Unit II** Sources of Long Term Funds and Capital Structure 10 h

Sources of Long Term Funds: Equity shares - Preferences shares - Debentures - Public Deposits- Factors affecting long term financial requirements.Capital Structure: Determinants of Capital Structure - EBIT-EPS Analysis- Capital Structure Theories.(Simple Problems only)

**Unit III** Cost of Capital and Leverage 10 h

Cost of Capital: Cost of debt, preference, equity -Retained earning - WACC- Leverage: Operating and Financial leverage and Composite leverage. (Simple Problems only)

**Unit IV** Capital Budgeting 10 h

Capital Budgeting: Capital Budgeting Process - Project formulation and Project Selection - Capital Budgeting Techniques: Payback Period Method - Average Rate of Return method- Net Present Value method - IRR method - Benefit- Cost Ratio - Capital Rationing.

**Unit V** Dividend Policy 9 h

Dividend Policy: Determinants of Dividends policy- Types - Forms of dividend- Dividend Theories- MM, Walter, Gordon Models.

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



## Text Books

- 1 Shashi K. Gupta and Sharma R.K., 2016, Financial Management, Kalyani Publishers, New Delhi.
- 2 Dr. Maheshwari S.N., 2019, Financial Management, Principles and Practice, Sultan Chand & Sons, New Delhi.

## References

- 1 Khan M. Y. and Jain, P. K., 2011, Financial Management, Tata McGraw Hill, Publications, New Delhi.
- 2 Pandey I.M., 2015, Financial Management Accounting, Vikas Publications House, New Delhi.
- 3 Murthy A., 2014., Financial Management, Margham Publications, Chennai.
- 4 Ramachandran .R & Srinivasan .R., 2015, Financial Management, Sri Ram Publications, Tiruchi.



Course Code	Course Name	Category	L	T	P	Credit
195PA1A5CC	INCOME TAX LAW AND PRACTICE	CORE	4	2	-	4

## PREAMBLE

This course has been designed for students to learn and understand

- the basic concepts of Income Tax Act 1961
- the provisions related to income from salaries, income from house property and capital gains
- the computation of income from other sources and set off and carry forward of losses

## COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Define the basic concepts of Income Tax Act 1961 and find the residential status of all assesses.	K1
CO2	Outline the provisions of computation of Salaries and determination of Annual value of house property.	K2
CO3	Apply the provisions related to Profits and Gains of Business or Profession.	K3
CO4	Analyse the computation of Capital Gain, Exempted Capital Gain and Deductions from Gross Total Income.	K4
CO5	Obtain knowledge about Income from other sources, Set off and Carry forward of losses.	K5

## MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



Dr.NGPASC

COIMBATORE | INDIA

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



195PA1A5CC	INCOME TAX LAW AND PRACTICE	SEMESTER V
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**Total Credits: 4**

**Total Instruction Hours: 72 h**

### Syllabus

**Unit I** Income Tax Act 12 h

Income Tax Act 1961- Definition of Income - Assessment year - Previous Year - Assessee - Scope of Income - Charge of Tax - Residential Status - Exempted Income u/s 10.

**Unit II** Income from Salaries and Income from House Property 15 h

Heads of Income- Income from Salaries: Definition- characteristics - computation of salary - Provident fund - Allowances - perquisites -Profit in lieu of salary - Deduction under section 16.

Income from House Property: Definition - Exempted Income from House property - Annual value - let out - self occupied - Deduction out of Net annual value.

**Unit III** Profit and Gains of Business or Profession 15 h

Profit and Gains of Business or Profession: Definition - allowable expenses - Disallowed expenses - Depreciation -Rates of depreciation - Computation of business income -Professional Receipts -Professional Expenses - Computation of professional income.

**Unit IV** Capital Gains 15 h

Capital Gains: Capital assets - Basis of charge - Transfer of capital assets - Computation of Capital gain - Cost of acquisition - Exempted Capital gain u/s 10(36) to 10(40) and u/s 54 to 54G .

Deductions from Gross Total Income: Deduction u/s 80C to GGA, 80IA to 80U.

**Unit V** Income from Other Sources and Set off and Carry forward of losses 15 h

Income from Other Sources: General Income u/s 56 (1) - Specific Income u/s 56 (2) -Deductions u/s 57 - Expenses disallowed u/s 58.

Set off and Carry forward of losses - Speculation loss - Capital losses - Carry forward of losses. Computation of Tax liability - Relief and Rebates - Assessment of Individuals.

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



### Text Books

- 1 Gaur and Narang, 2021-2022. "Income Tax Law and Practice" Kalyani Publishers, New Delhi.
- 2 Mehrotra H.C, 2021-2022. "Income-tax Law and Accounts" Sahithya Bhavan publishers, New Delhi

### References

- 1 Hariharan .N, 2021-2022. Income Tax Law and Practice, Tata McGraw Hill Education Private Limited, New Delhi.
- 2 Reddy. T.S and Hariprasad Reddy A.Y, 2021-2022. Income Tax Theory, Law and Practice, Margham Publications, Chennai.
- 3 Dr.Vinod K. Singhanian A.Y, 2021-2022 & 2022-23. Direct Taxes Ready Reckoner, Taxmann Publications (P) Ltd. New Delhi.
- 4 M.Jeevarathinam and Vijay Vishnu kumar, 2021-2022. Income tax law and practice, SciTech publication (INDIA) Pvt. Ltd, Chennai.



Course Code	Course Name	Category	L	T	P	Credit
195PA1A5CD	PRINCIPLES OF MARKETING	CORE	4	-	-	3

### PREAMBLE

This course has been designed for students to learn and understand

- the concept of marketing and its functions
- the consumer behavior and customer relationship
- the marketing mix, promotional strategies and Consumerism

### 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 marketing, importance, types and marketing ethics.	K2
CO2	Learn the functions of marketing	K3,K4
CO3	Analyze the factors determining consumer behaviour and market segmentation	K4
CO4	Classify the marketing mix to adopt suitable pricing and promotional strategy	K3, K4
CO5	Aware of Bureau of Indian Standards, Consumerism and Consumer Protection Act	K3, K4

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



<b>195PA1A5CD</b>	<b>PRINCIPLES OF MARKETING</b>	<b>SEMESTER V</b>
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**Total Credits: 3**

**Total Instruction Hours: 48 h**

### **Syllabus**

**Unit I**      Marketing 8 h

Definition of Market and Marketing-Importance of Marketing – Modern Marketing Concept - Global Marketing - E-marketing - Telemarketing - Green Marketing-Marketing Ethics - Career Opportunities in Marketing.

**Unit II**      Marketing Functions 8 h

Buying – Selling – Transportation – Storage – Financing – Risk Bearing – Standardization – Market Information.

**Unit III**      Consumer Behaviour 10 h

Meaning – Need for Studying Consumer Behaviour - Factors Influencing Consumer Behaviour - Market Segmentation – Customer Relationship Marketing.

**Unit IV**      Marketing Mix 12 h

Product Mix – Meaning of Product -Product Life Cycle – Branding – Labelling - Price Mix : Importance-Pricing Objectives - Pricing Strategies – Promotion Mix - Personal Selling and Sales Promotion – Advertisement - Media of Advertisement - Place mix- Importance of Channels of Distribution – Functions of Middlemen – Importance of Retailing in today's context.

**Unit V**      BIS, AGMARK, GI Tags and Consumer Protection Act 10 h

Bureau of Indian Standards – AGMARK – Standardizing Agencies -Geographical Indication (GI) Tags in India - Consumerism – Consumer Awareness - Consumer Protection Act – Rights of Consumers.



## Text Books

- 1 Pillai.R.S.N and Baghavathy.N, Modern Marketing (Edition 1987, Reprint 2012), Sultan Chand and Sons Publishers, New Delhi.
- 2 Ramasamy.R. V.S and Namakumari, Marketing Management, (3rd Edition), MacMillan India Limited, New Delhi.

## References

- 1 Gupta.C.B and RajanNair .N, Marketing Management, (Edition 1996, Reprint 2012), Sultan Chand and Sons Publishers, New Delhi.
- 2 Philip Kotler, 2014 Principles of Marketing (16th Edition 2014), Pearson India Education Services Pvt. Limited, Noida.
- 3 RajanSaxena, Marketing Management, (16th Edition 2010), Tata McGraw Hill Private Limited, New Delhi.
- 4 Dr. K S Chandrasekar, Marketing Management, The McGraw Hill Companies, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
195PA1A5SP	SECRETARIAL CORRESPONDENCE (Non-Lab Practical)	SEC	2	-	1	3

**Total Credits: 3**  
**Hours Per Week: 36**

S.No	Name of practices	Purpose	Documents to be collected filed	Presentation	Prac. Hrs
1	<b>Secretarial obligation -I</b>	To know how to prepare Notice and Agenda for a meeting of the company	Notice and Agenda	Write the model format of Notice and Agenda.	3
2	<b>Secretarial obligation - II</b>	To know how to prepare Minutes and Reports for company meetings.	Photo copies of the Minutes book and Reports of meeting	Write the model for Minutes and reports of meetings for the meetings of the company.	3
3	<b>Share Allotment Register</b>	To identify the method of preparing the share allotment register as per Companies Act.	Photo Copy of Share allotment register	Prepare a model format of a share allotment register for a given problem.	3
4	<b>Audit Programme</b>	To know how to prepare Audit Programme and working papers	Format of Audit programme Audit Working papers Audit Flow Chart	Draft a model Audit programme for a proposed audit in your record note	3



5	<b>Annual Report Preparation</b>	To identify the different tools in preparing the Annual report.	Annual Reports	Draft a model Annual Report in your Record Note.(With Director Speech)	3
6	<b>Lease Document</b>	To prepare lease documents	Format of lease documents	List down the procedure of preparing lease agreements in record note	3
7	<b>Partnership Deed</b>	To prepare partnership agreements	Format of Partnership Deed	Write down the summary of Partnership deed	3
8	<b>Permanent Account Number</b>	To open the permanent account number	To collect the form from the PAN service	To fill the PAN application form with the proof of identity and address	3
9	<b>DEMAT Account</b>	To know the on line trading practice	To collect the application form for the opening an account	To fill the online trading account application form	3
10	<b>Registration for Business Persons</b>	To know the forms for the registration of sole trader and partnership	To get the forms from the DIC	To fill up the forms for the registration of the sole trader and partnership	3
11	<b>Income Tax Returns</b>	To know the procedure to file income tax returns of an individual	To get ITR - 1 form from income tax portal	To fill the ITR-1 form for an individual	2
12	<b>Online Passport</b>	To apply the passport through on line	-	Print out copy of the online application	2



13	<b>Shareholders Proxy Form</b>	To know the rights of proxy instead of shareholder	To get the forms from any Limited Company Website	To fill the any limited company shareholders proxy form	2
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**\*10 Programs are Mandatory**





Course Code	Course Name	Category	L	T	P	Credit
195PA1A5DA	BUSINESS ENVIRONMENT	DSE	5	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the business environment and social responsibilities
- the industrial policies, regulations and economic systems
- the technological environment and the effects of globalization

### 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 business environment and social responsibilities of business	K1
CO2	Understand industrial policies and regulations and privatization in India	K2, K3
CO3	Acquire knowledge about Economic systems, types and mixed economy	K2, K3
CO4	Obtain knowledge on technological environment, factors, patents and trademarks	K2, K3
CO5	Comprehend the effects of Globalization in India and Foreign Direct Investment	K1, K2

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



<b>195PA1A5DA</b>	<b>BUSINESS ENVIRONMENT</b>	<b>SEMESTER V</b>
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**Total Credits: 4**

**Total Instruction Hours: 60 h**

### **Syllabus**

**Unit I** Business Environment 12 h

Concept of Business Environment- Significance-Types of Environment-External and Internal -Impact of environment on business and Strategic Decisions - Culture and business - Social Responsibilities of Business- Disaster Management.

**Unit II** Industrial Policies and Regulations 12 h

Industrial Policies and Regulations - Industrial Policy up to 1991 - New Industrial Policy - Public, Private, Joint and Co-operative Sectors -Privatization and Disinvestment - Ways of Privatization - Benefits and Arguments against Privatization - Privatization in India.

**Unit III** Economic Systems 12 h

Economic Systems - Meaning - Characteristics -Types of Economic Systems - Capitalism-Socialism-Mixed Economy.

**Unit IV** Technological Environment 12 h

Technological Environment-Factors Governing Technological Environment-Management of Technology - Patents and Trademarks.

**Unit V** Globalizations and Foreign Direct Investment 12 h

Globalizations - Meaning - Dimensions - Features of Current Globalization - Essential Conditions for Globalizations - Globalization of Indian business - Foreign Direct Investment - Concept, Advantages, Disadvantages and Determinants-India's Policy towards FDI - Multinational Corporation - Meaning - Merits and Demerits - Control over MNC's-MNC in India.



## Text Books

- 1 Francis Cherunilam, 2017, Business Environment, Himalaya Publishing House, New Delhi.
- 2 Dr.C.B.Gupta, 2014, Essentials of Business Environment, Sultan Chand & Co., New Delhi.

## References

- 1 Suresh Bedi, 2004, Business Environment, Excel Books, New Delhi.
- 2 Aswathappa.K., Essentials of Business Environment, (15th Edition 2019, Reprint 2021), Himalaya Publishing House, New Delhi.
- 3 Dr. S. Sankaran., Business Environment, (3rd Edition 2004, Reprint 2014), Margham Publication, Chennai.
- 4 Dr. C. D. Balaji., Business Environment, (1st Edition 2017, Reprint 2018), Margham Publication, Chennai.



Course Code	Course Name	Category	L	T	P	Credit
195PA1A5DB	INVESTMENT MANAGEMENT	DSE	5	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the investment in financial assets, investment return and risk and capital markets
- the operations of stock market, role and guide lines of SEBI
- the Fundamental, Technical analysis and Portfolio Management

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the Investment Choices and Alternatives, concept of money market and capital market	K1
CO2	Acquire knowledge on Investment Market, Operations of Indian stock market, Role and Guidelines of SEBI	K1, K3
CO3	Understand about Fundamental Analysis, EIC Approach and Valuation Theories.	K1, K2
CO4	Aware about stock market analysis and investment decisions	K1, K3
CO5	Explain about portfolio management and its various theories.	K1, K3

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



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

<b>195PA1A5DB</b>	<b>INVESTMENT MANAGEMENT</b>	<b>SEMESTER V</b>
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**Total Credits: 4**

**Total Instruction Hours: 60 h**

### **Syllabus**

**Unit I** Investment Choices and Alternatives 12 h

Investment Choices and Alternatives - Forms of Investment - Investment in Financial Assets - Money Market and Capital Market Investment Instruments - Investment Objectives-Process of Investment - Investment Return and Risk - Types of Return and Risk.

**Unit II** Investment Market 12 h

Investment Market - Primary and Secondary Markets - New Issue Market- Listing of Securities - Operations of India Stock Market - Cost of Investing in Securities - Mechanics of Investing - Markets and Brokers - Regulation and Control over investment market - Role and Guidelines of SEBI.

**Unit III** Fundamental Analysis 12 h

Fundamental Analysis - EIC Approach- Economy Analysis - Industry Analysis - Company Analysis - Valuation Theories of Fixed and Variable Income Securities.

**Unit IV** Stock Market Analysis 12 h

Stock Market Analysis - Technical Approach - Efficient Market Theory - Weak and Semi-strong form of Efficient Market - Investment decision making under Efficient market Hypothesis.

**Unit V** Portfolio Management 12 h

Introduction to Portfolio Management - An Optimum Portfolio Selection Problem - Markowitz Portfolio Theory - Sharpe's - Single Index Model - Capital Asset Pricing Model.



## Text Books

- 1 Prasanna Chandra, 2012, Investment Analysis and Portfolio Management, Tata McGraw Hill, New Delhi.
- 2 Gordon J. Alexander, William F. Sharpe & Jeffery V. Bailey, 2011, Fundamentals of Investments, PHI Learning Private Limited, New Delhi.

## References

- 1 Hiriappa B., 2019, Investment Management - Security Analysis and Portfolio Management, New Age International (P) Ltd., New Delhi.
- 2 Bhalla V.K., 2013, Investment Management - Security Analysis and Portfolio Management, (19th Edition 2013, Reprint 2017), S Chand & Co., New Delhi.
- 3 Dr. Preeti Singh, Investment Management, (16th Edition 2008), Himalaya Publishing House, New Delhi.
- 4 Dr. L. Natarajan, Investment Management, (3rd Edition 2016, Reprint 2020), Margham Publications, Chennai.



Course Code	Course Name	Category	L	T	P	Credit
195PA1A5DC	ENTREPRENEURIAL DEVELOPMENT	DSE	5	-	-	4

## PREAMBLE

This course has been designed for students to learn and understand

- the entrepreneurship, women entrepreneur and their challenges
- the project identification, formulation and evaluation
- institutional finance and services to entrepreneurs

## COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the concept of entrepreneurship, types and functions, women entrepreneur and their challenges	K1
CO2	Understand the project identification, formulation and evaluation	K2, K3
CO3	Explain about institutions which provide service to entrepreneurs	K2, K3
CO4	Acquire knowledge about sources of institutional finance for entrepreneurs	K2, K3
CO5	Aware of incentives and subsidies, taxation benefits for entrepreneurs	K2, K3

## MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



195PA1A5DC	ENTREPRENEURIAL DEVELOPMENT	SEMESTER V
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**Total Credits: 4**

**Total Instruction Hours: 60 h**

### Syllabus

**Unit I** Entrepreneurship 12 h

Entrepreneurship: Definition–Nature – Characteristics of entrepreneurship– Function and Type of entrepreneurship – Phases of EDP- Schemes for development of women entrepreneur and rural entrepreneur – including Self-employment of women council scheme - Challenges faced by women entrepreneur– Qualities of successful entrepreneur.

**Unit II** Project Identification 12 h

Project Identification – Selection of the project – Project Formulation - Evaluation – Feasibility Analysis – Project Report.

**Unit III** Institutional Services to Entrepreneurs 12 h

Institutional services to entrepreneurs – DIC, SIDO, NSIC, SISI, SSIC, SIDCO, ITCOT, IIC, KVIC and Commercial Bank.

**Unit IV** Institutional Finance to Entrepreneurs 12 h

Institutional finance to entrepreneurs: IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI – Venture Capital.

**Unit V** Incentives and Subsidies 12 h

Incentives and Subsidies – Subsidized services – Subsidy for market. Transport – Seed Capital Assistance - Taxation benefit to SSI – Role of entrepreneur in export promotion and import substitution - Case studies for Successful Entrepreneurs.





## Text Books

- 1 Gupta C.B, and Srinivasan N.P, 2020, Entrepreneurship Development in India, Sultan chand and sons, New Delhi.
- 2 B. Janakiram, M. Rizwana, 2011, Entrepreneurial Development, Excel Books, Chennai.

## References

- 1 Khanka S.S., 2020, Entrepreneurial Development, S.C Hand and Company Limited, New Delhi.
- 2 Saravanavel P., 1997, Entrepreneurial Development, ESS Pee Kay Publishing House, Chennai.
- 3 JayashreeSuresh ., 2012 , Entrepreneurial Development, (5th Edition 2011, Reprint 2015), Margham Publication, Chennai.
- 4 Vasant Desai., Entrepreneurial Development, (1st Edition 2010, Reprint 2020), Himalaya Publishing House, New Delhi.



195PA1A5TA	INDUSTRIAL TRAINING	SEMESTER - V
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Grade: A to C

## GUIDELINES FOR INDUSTRIAL TRAINING REPORT

### I.CONTENTS OF THE REPORT:

1. Front Page
  - Title, Name of the Student, Class,  
Registration No., Roll No., November -----  
(Respective Year)
2. Declaration
  - With Candidate's Signature
3. a. Certificate
  - With Guide's signature (1/2 page Top)
- b. Official use (1/2 Page-Bottom)
  - Guide Signature:
  - H.O.D's Signature:
  - Principal's Signature:
  - Viva-Voce Date:
4. Attendance Certificate
  - 15 -30 days - from the Auditor
  - i) Xerox copy (enclosed with report)
  - ii) Original (Guide)
5. Work-done-diary
  - 15-30 days (Observation and Work done -  
About 2 to 3 pages)
6. Report
  - (i) Auditor Office Visited – Type  
Organization Structure- 3 pages (Minimum)
  - (ii) Process of work (Activities) - 20 pages (Minimum)
  - (iii) Findings and Suggestions - 5 pages (Minimum)



## **II. INSTRUCTIONS TO CANDIDATES:**

- a) No theory contents from text books
- b) Only observations and work done during the period (15-30 days)
- c) Soft-binding with wrapper
- d) No. of pages- given in item No.6
- e) Based on their performance Grade will be awarded as A to C.

A : 75 Marks and above

B : 60-74 Marks

C : 40-59 Marks

RA : Below 40 Marks



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	M
CO2	M	S	S	S	S
CO3	S	S	M	S	S
CO4	S	M	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 - unethical to ethics in research - responsibility of Scientists and of Science as an Institution



## Text Books

- 1 Perter Pruzan, (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
195PA1A6CA	TAXATION	CORE	4	2	-	4

## PREAMBLE

This course has been designed for students to learn and understand

- the Principles of Taxation, Impact, Incidence and Canons of Taxation
- the Income Tax Authorities, Powers, Duties, Appeals, Provisions, Penalties and Prosecution
- the Advance Payment of Tax, TDS, Refund of Excess Tax, Appeals, Revisions and GST.

## COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	know the Principles of Taxation, Impact, Incidence and Canons of Taxation.	K1
CO2	understand the Income Tax Authorities, Appointment, Powers, Duties, Administration and Assessment.	K2
CO3	learning the Appeals, various Appellate Authorities, Special Provision, Penalties and Prosecution.	K3
CO4	obtain knowledge of Advance Payment of Tax, TDS, Refund of Excess Tax, Appeals and Revisions.	K3
CO5	obtain the Concepts and Benefits of GST.	K3

## MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



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COIMBATORE | INDIA

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

195PA1A6CA	TAXATION	SEMESTER VI
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**Total Credits: 4**

**Total Instruction Hours: 72 h**

### Syllabus

**Unit I** Taxation 14 h

Principles of Taxation – Impact and Incidence of Tax, Canons of Taxation – difference between the Direct Taxes and Indirect Taxes.

**Unit II** Income Tax Authorities 15 h

Income Tax Authorities – Appointment – Powers and Duties – Assessing Officer – Administration – Assessment and types of Assessment.

**Unit III** Appeals, Penalties and Prosecution 15 h

Appeals – Meaning – Parties to an Appeal – various Appellate Authorities under Income Tax Act – Provisions – Special provisions for avoiding repetitive Appeals – General Provisions – Revisions – Penalties – Meaning – penalty with reference to Monetary Punishment for Violation of law – Prosecution.

**Unit IV** Advance Payment of Tax 14 h

Advance Payment of Tax – TDS – Penalty – Refund of Excess Tax – PAN – Appeals and Revisions.

**Unit V** GST 14 h

GST – Introduction – Meaning – Scope – Need – Advantages – Types of GST – Rates under GST, Registration under GST – Obtaining TIN Number.

**Note: 10% Problem 90% Theory**





## Text Books

- 1 V.P.Gaur., D.B.Narang., Puja Gau., Rajeev Puri,\* Income Tax Law and Practice, – Kalyani Publications, New Delhi.
- 2 Dr. Mehrotra H.C. & Dr. Goyal S.P.,\* Direct Taxes Law & Practice, – Sahitya Bhawan Publications, Agra.

## References

- 1 GST Manual, Government of India.
- 2 Dinakar Pagare, \*Law & Practice of Income Tax, Sultan Chand & Sons, New Delhi.
- 3 Dr. Bhagwati Prasad, \*Direct Taxes Law & Practice –Wishwa Prakashan, New Delhi.
- 4 Dr.R.Chandrasekaran, “Introduction to GST”, Kongunadu Publishing House, Erode.

**Note:** \* Current year Edition to be used



195PA1A6CV	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 of 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).



CourseCode	Course Name	Category	L	T	P	Credit
195PA1A6SP	<b>PRACTICAL TAXATION (Non-Lab Practical)</b>	SEC	2	-	1	3

Total Credits: 3

Hours Per Week: 36 Hrs

S. No.	Name of Practice s	Purpose	Documents to be collected & filed	Presentation	Prac. Hrs
1	Audit Report for Business or Profession of a person	To know how to prepare the Audit Report for Business or Profession of a person	FORM NO. 3CA [See rule 6G(1)(a)] Audit report under section 44AB of the Income -tax Act, 1961	Fill the model format of Audit Report for Business or Profession of a person	3
2	Application for a pre-filing meeting	To know how to prepare the application for a pre-filing meeting	FORM NO. 3CEC [See sub-rule (2) of rule 10H] Application for a pre-filing meeting	Fill the model Application for a pre-filing meeting	3
3	Annual Compliance Report on Advance Pricing Agreement	To know how to prepare the Annual Compliance Report on Advance Pricing Agreement	FORM NO. 3CEF [See sub-rule (2) of rule 10-O] Annual Compliance Report on Advance Pricing Agreement	Fill the model Application for Annual Compliance Report on Advance Pricing Agreement	3
4	Form of daily case register	To know how to maintained the daily case register by practitioners of any system of medicine	FORM NO. 3C [See rule 6F(3)] Form of daily case register	Fill the model form of daily case register	3



5	Certificate of an Accountant	To know how to prepare the Certificate of an Accountant	Form No. 15CB (See rule 37BB) Certificate of an Accountant	Fill the model form of Certificate of an Accountant	3
6	Tax deducted at Source FORM NO. 16	To know how to prepare the FORM NO. 16	FORM NO. 16 [See rule 31(1)(a)] PART A Tax deducted at source on salary paid to an employee under section 192 or pension/interest income of specified senior citizen under section 194P	Fill the model form of FORM NO. 16 Tax deducted at Source	3
7	Application for GST Enrolment	To know how to prepare and get the GST Enrolment	FORM GST ENR-01 [See rule 58(1)] Application for Enrolment under section 35(2) [only for un-registered persons]	Fill the model form of Application for GST Enrolment	3
8	Forms of outward Supplies of Goods or Services	To know how to prepare the Details of outward Supplies of Goods or Services	FORM GSTR-1 [See rule (59(1))] Details of outward Supplies of Goods or Services	Fill the model form of outward Supplies of Goods or Services	3
9	Statement of Tax Collection at Source	To know how to prepare the Statement of Tax Collection at Source	FORM GSTR-8 [See rule (67(1))] Statement of Tax Collection at Source	Fill the model form of Statement of Tax Collection at Source	3
10	Final Return of GST	To know how to prepare the Final Return of GST	FORM GSTR-10 (See rule 81) Final Return of GST	Fill the model form of Final Return of GST	3



11	Indian Income Tax Return	To know how to prepare Indian Income Tax Return	FORM ITR-1 Indian Income Tax Return	Fill the model form of Indian Income Tax Return	3
12	Tax Deducted at Source	To know how to prepare the FORM NO. 16A	FORM NO. 16A [See rule 31(1)(b)] Certificate under section 203 of the Income-tax Act, 1961 for tax deducted at source	Fill the model form of FORM NO. 16A Tax Deducted at Source	3

**\*10 Programs are Mandatory**



Course Code	Course Name	Category	L	T	P	Credit
195PA1A6DA	ORGANISATIONAL BEHAVIOUR	DSE	4	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the concepts of Organisational Behavior, Personality and Attitude
- the knowledge about Perception, Learning, Conflict and Negotiation
- the Group Behaviour in Organisation, Organisational Change and Culture

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	understand the History, Evaluation, Challenges of Organisational Behaviour	K1
CO2	gain the knowledge about Personality and Attitude	K1,K2
CO3	gain the knowledge about Perception, Learning, Conflict and Negotiation	K1,K2
CO4	comprehend about the Group Behaviour in Organisation and Organisational Change and Politics	K2,K3
CO5	demonstrate the Organisational Culture and Ethical Issues	K2,K3

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



<b>195PA1A6DA</b>	<b>ORGANISATIONAL BEHAVIOUR</b>	<b>SEMESTER VI</b>
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**Total Credits: 4**

**Total Instruction Hours: 60 h**

### **Syllabus**

**Unit I**      Organisational Behaviour      11 h

Organisational Behaviour: History - Evaluation, Challenges & Opportunities contributing disciplines, Management Functions and Relevance to Organisation Behaviour.

**Unit II**      Personality , Attitudes and Values      12 h

Personality - Determinants, Structure, Behaviour, Assessment, Psycho-Analytical Social Learning, Job-Fit, Trait Theories. Attitudes - Relationship with behaviour, Sources, Types, Consistency, Work Attitudes, Values - Importance, Sources & Types.

**Unit III**      Perception, Learning, Conflict and Negotiation      12 h

Perception - Process, Selection, Organization Errors, Managerial implications of perception. Learning - Classical, Operant and Social Cognitive Approaches. Implications of Learning on Managerial Performance. Conflict - Management, Levels, Sources, Bases, Conflict Resolution Strategies, Negotiation.

**Unit IV**      Group Behaviour and Organisational Change      13 h

Foundations of Group Behaviour: Linking Teams and Groups - Stages of Development Influences on Team Effectiveness, Team Decision Making - Issues in Managing Teams. Organisational Change - Managing Planned Change. Resistance to Change - Approaches to Managing Organisational Change - Organisational Development - Organisational Politics - Political Behaviour in Organization

**Unit V**      Organisational Culture      12 h

Organisational Culture - Dynamics, Role and Types of Culture and Corporate Culture, Ethical Issues in Organisational Culture, Creating and Sustaining Culture. Organisational Behavior Responses to Global and Cultural Diversity.



## Text Books

- 1 Prasad L.M., 2019, "Organisational Behaviour", Sixth Edition, Sultan Chand & Sons, New Delhi.
- 2 Stephen P. Robbins, Timothy A. Judge, Neharika Vohra, 2018, "Organisational Behaviour", Eighteen Edition, Pearson ,India.

## References

- 1 Christine Cross, Ronan Carbery, 2018, "Organisational Behavior : An Introduction ", First Edition, Macmillan International, United Kingdom.
- 2 Khanka S S. , 2013, "Organisational Behaviour", Reprint Edition, Sultan Chand & Sons, New Delhi .
- 3 Rao V S P., 2012, "Organisational Behaviour", First Edition, Excel Publishers Thrissur.
- 4 Arun Kumar & Meenakshi N., 2010, "Organisational Behaviour", Vikas Publishing House Pvt. Ltd, Noida.





Course Code	Course Name	Category	L	T	P	Credit
195PA1A6DB	BANKING THEORY, LAW AND PRACTICE	DSE	4	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the knowledge in Evolution of Banking, Licensing and Functions of Banks
- the Commercial Banks, Functions and Financial Services
- the Opening of Account, Cheques, Endorsement, Loans and Advances by Commercial Bank and Lending Policies

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	obtain knowledge in Evolution of Banking, Types, Licensing, Functions of Banks, Role of RBI and its Functions	K4
CO2	know the Commercial Banks, Functions, Financial Services, ATM, Debit and Credit Cards, PAN, EFT, ECS.	K2, K3
CO3	learn about Opening of Account, Types of Customer, Types of Deposit, Collecting Banker and its Duties	K2
CO4	obtain the knowledge about Cheque and Endorsement	K2
CO5	gain knowledge on Loans and advances of commercial Banks, Lending Policies	K3

### MAPPING WITH PROGRAMME OUTCOMES

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



Dr. NGPASC

COIMBATORE | INDIA

**M Medium**

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

**L Low**

195PA1A6DB	BANKING THEORY, LAW AND PRACTICE	SEMESTER VI
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**Total Credits:** 4

**Total Instruction Hours:** 60 h

### Syllabus

**Unit I** Evolution of Banking 12 h

Evolution of Banking - Banking Regulation Act 1949 - Definition of Banking, Types of Banks - Licensing, Opening of Branches, Functions of Banks - Role of RBI and its Functions.

**Unit II** Commercial Banks 12 h

Commercial Banks - Functions - Accepting Deposits - Lending of Funds, Financial Services (Mobile Banking, E-Banking, NEFT, RTGS, IMPS) ATM Cards , Debit Cards, Credit Cards, Personal Identification Number - Online Enquiry and Update Facility- Electronic Fund Transfer- Electronic Clearing System-CIBIL, IPPB.

**Unit III** Opening of Account 12 h

Opening of Account - KYC - Special Types of Customer - Types of Deposit - Bank Pass book - Collecting Banker - Banker as an Agent - Conversation - Statutory Protection - Basis of Negligence - Duties of Collecting Banker.

**Unit IV** Cheque 12 h

Cheque - Essentials of Valid Cheque - Crossing - Marking - Endorsement - Payment of Cheques, Statutory Protection and Duties to Paying Banker and Collecting Banker - Refusal of Payment of Cheques -Duties of holder in due course.

**Unit V** Loans and Advances by Commercial Bank 12 h

Loans and Advances by Commercial Bank- Lending Policies of Commercial Banks - Lien, Pledge, Hypothecation, Mortgage - Creation of Charge, NPA -Provisions, Insolvency and Bankruptcy Code (IBC).



## Text Books

- 1 Gordon .E and Natarajan. L., (2016). Banking Theory Law and Practice (24th Edn.) Himalaya Publishing house), New Delhi.
- 2 Sundharam & Varshaney., (2018). Banking Theory Law and Practice. (8th Edn.) S.Chand and Co., New Delhi

## References

- 1 Maheswari.S.N., (2015). Banking Law and Practice. (13th Edn.) Kalyani Publishers, New Delhi.
- 2 Natarajan.S and Parameshwaran, (2015.). Indian Banking. (2nd Edn.)Sultan Chand & Sons, New Delhi.
- 3 Santhanam, (2013). Banking and Financial Systems. (5th Edn.) Margham Publication, Chennai.
- 4 S.Gurusamy, (2017). Banking Theory Law and Practice. (4th Edn.) Vijay Nicole Imprints, Chennai.



Course Code	Course Name	Category	L	T	P	Credit
195PA1A6DC	BUSINESS ETHICS	DSE	4	1	-	4

## PREAMBLE

This course has been designed for students to learn and understand

- the nature and concept of Business Ethics, Ethics and Conflicts of Interests and Social Implications of Business Policies and Decisions
- the Corporate Social Responsibilities, Ethical Issues and Corporate Governance and Ethical Leadership
- the Ethics in Marketing and Consumer Protection, Work Place and Environment Issues

## 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 Business Ethics and Social Implications of Business Policies and Decisions	K1,K3
CO2	learn about Corporate Social Responsibilities, Ethical Issues and Corporate Governance	K2,K3
CO3	aware of Ethics in Marketing and Consumer Protection	K2,K3
CO4	obtain knowledge of Ethics in Work Place	K2,K3
CO5	analyse the Environmental Issues, Protecting the Natural Environment and Conservation of Natural Resources	K3,K4

## MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



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COIMBATORE | INDIA

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

195PA1A6DC	BUSINESS ETHICS	SEMESTER VI
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**Total Credits: 4**

**Total Instruction Hours: 60 h**

### Syllabus

**Unit I** Business Ethics 12 h

Introduction to Business Ethics: The Nature, Purpose of Ethics and Morals for Organizational Interests; Ethics and Conflicts of Interests; Ethical and Social Implications of Business Policies and Decisions.

**Unit II** Corporate Social Responsibility 12 h

Corporate Social Responsibility; Ethical Issues in Corporate Governance - Corporate Governance - Structure of Boards - Reforms in Boards - Compensation Issues - Ethical Leadership.

**Unit III** Ethics in Marketing and Consumer Protection 12 h

Ethics in Marketing and Consumer Protection - Healthy competition and Protecting Consumer's Interest, Cultural Impact on Cultural Diversification.

**Unit IV** Ethics in Workplace 12 h

Ethics in Workplace - Individual in the Organization, Discrimination, Harassment, Gender Equality, RACE Preferences in Recruitment Process.

**Unit V** Environment Issues 12 h

Environment Issues: Protecting the Natural Environment - Prevention of Pollution and Depletion of Natural Resources; Conservation of Natural Resources.



## Text Books

- 1 Dr.Rituparna Raj., 2016, A study in Business Ethics, Himalayan Publishing House, New Delhi
- 2 Murthy C.S.V., 2019, Business Ethics : Text and Cases, Himalayan Publishing House, New Delhi

## References

- 1 Vijay Kumar M.P., 2014, First Lessons in Business Law, Ethics & Communication (CA-IPCC), Snow White Publications Pvt. Ltd., Mumbai.
- 2 Gulshan S.S., 2008, Law, Ethics and Communication for C.A. Professional Competence Examination (As per New Syllabus), New Age International (P) Ltd., New Delhi.
- 3 Dr.S.S. Khanka., 2013, Business Ethics and Corporate Governance(Principles and Practice), S. Chand & Company Ltd., New Delhi.
- 4 Dr B H Agalgatti & S Krishna., 2014, Business Ethics, Nirali Prakashan Advancement of Knowledge, Pune.



Course Code	Course Name	Category	L	T	P	Credit
195PA1A6DD	HUMAN RESOURCE MANAGEMENT	DSE	5	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- nature, Scope and Objectives of the Personnel Management, Personnel Policies and Procedures, Manpower Planning, Training and Development
- performance Appraisal and Human Relations, Wages and Salary Administration and Retirement Benefits to Employees
- industrial Relations and Worker's Participation in Management

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	know Nature, Scope, Objectives and Functions of the Personnel Management, Personnel Policies and Procedures.	K1, K2
CO2	obtain the knowledge of Manpower Planning and Training and Development	K2, K3
CO3	understand about Performance Appraisal and Human Relations	K2, K3
CO4	learn the Wages and Salary Administration and Retirement Benefits to Employees	K2, K3
CO5	explore about the Industrial Relations and Worker's Participation in Management	K2, K3

### MAPPING WITH PROGRAMME OUTCOMES

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



Dr. NGPASC

**Strong**  
COIMBATORE | INDIA

**M Medium**

**Low**  
B.Com.PA (Students admitted during the AY 2020-21)

<b>195PA1A6DD</b>	<b>HUMAN RESOURCE MANAGEMENT</b>	<b>SEMESTER VI</b>
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**Total Credits: 4**

**Total Instruction Hours: 72 h**

### **Syllabus**

**Unit I**      Personnel Management      15 h

Personnel Management - Meaning, Nature, Scope and Objectives - Functions of Personnel Department - The Role of Personnel Manager - Organization of Personnel Department - Personnel Policies and Procedures.

**Unit II**      Manpower Planning      15 h

Manpower Planning - Job Description - Job Analysis - Role Analysis - Job Specification - Recruitment and Selection - Training and Development.

**Unit III**      Performance Appraisal      14 h

Performance Appraisal - Job Evaluation and Merit Rating - Promotion - Transfer and Demotion - Human Relations - Approaches to Good Human Relations - Punishment.

**Unit IV**      Wages and Salary Administration      14 h

Wages and Salary Administration - Incentive System - Labour Welfare and Social Security - Safety, Health and Security - Retirement Benefits to Employees.

**Unit V**      Industrial Relations      14 h

Industrial Relations - Trade Unionism - Grievance Handling - Collective Bargaining and Worker's Participation in Management.





## Text Books

- 1 L.M. Prasad, 2018, Human Resource Management, Sultan Chand And Sons, New Delhi.
- 2 P.Subbarao, 2021, Human Resource Management Practices, Himalaya Publishing house, New Delhi.

## References

- 1 Memoria C.B. & Rao V.S.P., 2014, Personnel Management - Text & Cases, Himalaya Publishing house, New Delhi.
- 2 Khanka S.S., 2007, Human Resource Management - Text & Cases, S. Chand & Company Ltd., New Delhi.
- 3 H.R. Appannaih & H.A. Bhaskar., 2021, Human Resource Management Practices, Himalaya Publishing house, New Delhi.
- 4 Sridhara Shetty, 2014, Human Resource Management- Realities, Practices and Challenges, Himalaya Publishing house, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
195PA1A6DE	STRATEGIC MANAGEMENT	DSE	5	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the basic Concepts of Strategic Management, Strategic Analysis and Planning
- the Formulation of Functional Strategies, Strategy Implementation and Control
- the Reaching Strategy Edge, BPR, Benchmarking, TQM and Industry 4.0.

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	learn the basic concepts in strategic management	K1
CO2	obtain knowledge on strategic Analysis and Planning	K2
CO3	develop the various functional strategies	K2,K3
CO4	analyze and understand the Strategy Implementation and Control	K2,K3
CO5	build an overview on Reaching Strategy Edge, BPR, Benchmarking, TQM and Industry 4.0.	K2,K3

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



195PA1A6DE	STRATEGIC MANAGEMENT	SEMESTER VI
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**Total Credits: 4**

**Total Instruction Hours: 72 h**

### Syllabus

**Unit I** Strategic Management 14 h

Strategic Management: Meaning and Nature; Strategic Management Imperative; Vision, Mission and Objectives; Strategic Levels in Organizations.

**Unit II** Strategic Analyses and Strategic Planning 15 h

Strategic Analyses: Situational Analysis - SWOT Analysis, TOWS Matrix, Portfolio Analysis - BCG Matrix. Strategic Planning: Meaning, Stages, Alternatives, Strategy Formulation.

**Unit III** Functional Strategy 14 h

Formulation of Functional Strategy: Marketing Strategy, Financial Strategy, Production Strategy, Logistics Strategy, Human Resource Strategy.

**Unit IV** Strategy Implementation and Control 15 h

Strategy Implementation and Control: Organizational Structures; Establishing Strategic Business Units; Establishing Profit Centers by Business, Product or Service, Market Segment or Customer.

**Unit V** Reaching Strategic Edge 14 h

Reaching Strategic Edge: Business Process Reengineering, Benchmarking, Total Quality Management, Six Sigma, Industry 4.0.



## Text Books

- 1 Subbha Rao P., 2016, "Business Policy and Strategic Management", Second Revised Edition, Himalaya Publishers, Mumbai.
- 2 Rao VSP & Harikrishna V., 2008, "Strategic Management Text and Cases", First Edition, Excel Books, New Delhi.

## References

- 1 Azhar Kazmi, & Adela Kazmi, 2020, "Strategic Management", Fifth Edition, Tata McGraw Hill Publishing, New Delhi.
- 2 Thomas L. Wheelen, David Hunger J., Alan N. Hoffman, & Charles E. Bamford, 2018, " Strategic Management and Business Policy", Fifteenth Edition, Pearson Education Inc., United States.
- 3 Fred R. David , & Forest R. David, 2018, " Strategic Management ", Sixteenth Edition, Pearson Education Inc., United States.
- 4 Francis Cherunilam, 2015, "Business Policy and Strategic Management", Fourth Edition, Himalaya Publishers, Mumbai.



Course Code	Course Name	Category	L	T	P	Credit
195PA1A6DF	E-BUSINESS	DSE	5	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the concept of Electronic Commerce, Types and Web based Tools for Electronic Commerce.
- the Security Threats to E-Business, Security Control Applications and Digital Money
- the Business Models and Revenue Models, Cyber Laws and IT Act 2000

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	know the concept of Electronic Commerce, Types and Web based Tools for Electronic Commerce.	K1
CO2	the Security Threats to E-Business and Security Control Applications	K1,K2
CO3	know the Digital Money and Electronic Payment Systems	K2,K3
CO4	explore about the Business Models and Revenue Models	K1, K3
CO5	acquire knowledge on Cyber Laws and IT Act 2000	K1, K3

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



<b>195PA1A6DF</b>	<b>E-BUSINESS</b>	<b>SEMESTER VI</b>
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**Total Credits: 4**

**Total Instruction Hours: 72 h**

### **Syllabus**

**Unit I**      E-Commerce      15 h

Introduction to E-Commerce: Electronic Commerce, Types of Electronic Commerce, E-Commerce in India. Internet, World Wide Web, Internet Architectures, Internet Applications, Web Based Tools for Electronic Commerce.

**Unit II**      Security Threats to E-Business      15 h

Security Overview - Security Threats to E-Business - Encryption, Cryptography, Public Key and Private Key Cryptography, Digital Signatures, Digital Certificates, Security Protocols over Public Networks: HTTP, SSL, Firewall as Security Control, Public Key Infrastructure (PKI) for Security, Names of Prominent Cryptographic Application.

**Unit III**      Digital Money      14 h

Concept of Digital Money - Electronic Payment System; Meaning and Types - Smart Cards - Infrastructure Issues in EPS - Electronic Fund Transfer.

**Unit IV**      E-Business Applications & Strategies      14 h

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

**Unit V**      Cyber Laws      14 h

Cyber Laws - Legal Aspects of E-Business - Internet Frauds. IT Act 2000 - Salient Features.



## Text Books

- 1 Joseph, P.T. (2015), E-Commerce an Indian Perspective, [3rd Edition], Prentice-Hall of India Pvt. Ltd., New Delhi, India.
- 2 Ravi Kalakotta & Andrew B. Whinston , (2002), Frontiers of E-Commerce [1st Edition], Pearson Education India

## References

- 1 Schneider Gary. P., and Perry, James, T. (2005), Electronic Commerce [1st Edition], Thomson Learning Press, New Delhi.
- 2 Henry Chan., Raymond Lee., Tharam Dillon., Elizabeth Chang, (2001), E-Commerce, Fundamentals and Applications. John Wiley & Sons, New Delhi.
- 3 Whitley., David. (2017), E-Commerce Strategy Technologies and Applications, Tata McGraw Hill, New Delhi, India.
- 4 Dr. P. Rizwan Ahmed (2015), E-Business & E-Commerce, Margham Publications, Chennai.



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.
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**BoS Chaiman/HoD**  
**Department of Commerce (PA)**  
**Dr. N. G. P. Arts and Science College**  
**Coimbatore – 641 048**



Dr.NGPASC  
 COIMBATORE | INDIA

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