

## 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. Degree

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

**Programme: B.Com.**

#### 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 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. To exert the inherent skills to link with the Industrial expectations in the ever - changing and challenging Global Competitive Business Scenario to construe as efficient professionals in accounting and taxation
2. To get hold of destined critical and analytical positions out of progressive and comprehensive knowledge in banking and insurance
3. To bloom as multifaceted entrepreneurs to offer employment opportunities and to build national economy



## PROGRAMME OUTCOMES

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

PO Number	PO Statement
PO1	To gain an exhaustive acquaintance to lead as accounting professionals.
PO2	To obtain acumen in pursuit of communication and information technology to serve as tax consultants.
PO3	To become cognized to shine as marketing and finance experts.
PO4	To get along with knowledge in banking and insurance laws, policies and operations.
PO5	To shoulder the entrepreneurship in order to contribute for GDP's growth.





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

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



## CURRICULUM

## B.Com. 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										
211EL1A1EA	Language - II	Professional English - I	4	-	1	3	25	75	100	3
Part - III										
205CO1A1CA	Core -I	Financial Accounting - I	4	1	-	3	25	75	100	4
205CO1A1CB	Core -II	Principles of Management	4	1	-	3	25	75	100	4
195CO1A1CP	Core Practical- I	Computer Applications Software: Ms-office	-	-	4	3	40	60	100	2
205FI1A1IA	IDC - I	Business Economics	4	-	-	3	25	75	100	4
Part - IV										
193MB1A1AA	AECC - I	Environmental Studies	2			3	-	50	50	2
Total			22	3	5	-	-	-	650	22

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



Dr.NGPASC

COIMBATORE | INDIA

 <b>Dr.N.G.P. Arts and Science College</b>		
<b>APPROVED</b>		
RAS- 11th 14.6.21	AC - 11th 09.08.21	GB - 15th 17.08.21



B.Com. (Students admitted during the AY 2021-22)

Course Code	Course Category	Course Name	L	T	P	Exam (hours)	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										
211EL1A2EA	Language - II	Professional English - II	4	-	1	3	25	75	100	3
Part - III										
205CO1A2CA	Core- III	Financial Accounting-II	5	1	-	3	25	75	100	4
205CO1A2CB	Core-IV	Business Environment	4	-	-	3	25	75	100	4
195CO1A2CP	Core Practical- II	Computer Applications in Accounting: Tally 9	-	-	4	3	40	60	100	2
205CR1A2IA	IDC - II	Indian Economy	4	-	-	3	25	75	100	4
Part - IV										
196BM1A2AA	AECC - II	Human Rights	2	-	-	3		50	50	2
Total			22	3	5	-	-	-	650	22



Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Third Semester										
195CO1A3CA	Core - V	Cost Accounting	5	1	-	3	25	75	100	4
195CO1A3CB	Core -VI	Modern Marketing	5	1	-	3	25	75	100	4
195CO1A3CC	Core -VII	Commercial Law	5	1	-	3	25	75	100	4
192MT1B3IB	IDC - III	Business Mathematics	4	-	-	3	25	75	100	4
205CO1A3SA	SEC-I	E-Commerce	4	-	-	3	25	75	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	3	-	-	-	-	600	23





Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Fourth Semester										
Part - III										
195CO1A4CA	Core-VIII	Corporate Accounting	5	1	-	3	25	75	100	4
195CO1A4CB	Core -IX	Company Law and Secretarial Practice	5	1	-	3	25	75	100	4
195CO1A4CC	Core -X	Banking Theory, Law and Practice	5	1	-	3	25	75	100	4
192MT1B4IB	IDC - IV	Business Statistics	4	-	-	3	25	75	100	4
195CO1A4SA	SEC - II	Executive Business Communication	4	-	-	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			27	3	-	-	-	-	600	23



Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Fifth Semester										
195CO1A5CA	Core - XI	Higher Corporate Accounting	5	1	-	3	25	75	100	4
195CO1A5CB	Core - XII	Industrial Law	4	-	-	3	25	75	100	3
195PA1A5CC	Core - XIII	Income Tax Law and Practice	4	2	-	3	25	75	100	4
195CO1A5CC	Core - XIV	Principles of Auditing	4	-	-	3	25	75	100	4
195CO1A5SA	SEC III	Strategic Management	4	-	-	3	25	75	100	3
195CO1A5DA	DSE - I	Business Finance								
195CO1A5DB		Brand Management	4	-	-	3	25	75	100	4
195CO1A5DC		Fundamentals of Insurance								
195CO1A5TA	IT	Industrial Training	Grade A to C							
195CO1A5LA	LoP	Lab on Project	-	-	-	-	50	-	50	1
Part - IV										
192MT1A5AA	AECC - V	Research Methodology	2	-	-	3	-	50	50	2
Total			27	3	-				700	25



Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
SixthSemester										
Part-III										
195IB1A6CA	Core - XVII	Management Accounting	4	1	-	3	25	75	100	4
195CO1A6CA	Core - XVIII	Business Taxation	4	-	-	3	25	75	100	4
195CO1A6CV	Core - XIX	Project Work & Viva Voce	-	-	8	-	40	60	100	4
195CO1A6SA	SEC - IV	Competency Skill for Personality Development	3	-	-	3	25	75	100	3
195CO1A6DA	DSE-II	Entrepreneurial Development	4	-	-	3	25	75	100	4
195CO1A6DB		Customer Relationship Management								
195CO1A6DC		Principles of Web Designing								
195CO1A6DD	DSE-III	Financial Markets	4	-	-	3	25	75	100	4
195CO1A6DE		Insurance Legal Framework								
195CO1A6DF		Cyber Law								
Part - IV										
195BI1A6AA	AECC -VI	Innovation and IPR	2	-	-	3	-	-	50	2
Part-V										
195CO1A6XA		Extension Activity	-	-	-	-	-	-	50	1
Total			21	1	8	-	-	-	700	25
Grand Total									3900	140



### DISCIPLINE SPECIFIC ELECTIVE

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

#### Semester V (Elective I)

##### List of Elective Courses

S. No.	Course Code	Name of the Course
1.	195CO1A5DA	Business Finance
2.	195CO1A5DB	Brand Management
3.	195CO1A5DC	Fundamentals of Insurance

#### Semester VI (Elective II)

##### List of Elective Courses

S. No.	Course Code	Name of the Course
1.	195CO1A6DA	Entrepreneurial Development
2.	195CO1A6DB	Customer Relationship Management
3.	195CO1A6DC	Principles of Web Designing

#### Semester VI (Elective III)

##### List of Elective Courses

S. No.	Course Code	Name of the Course
1.	195CO1A6DD	Financial Markets
2.	195CO1A6DE	Insurance Legislative framework
3.	195CO1A6DF	Cyber law





### 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	195CO1A3GA	Basics of Accounting

#### Semester IV (GE-II)

S. No.	Course Code	Course Name
1	195CO1A4GA	Basics of Stock Market

### EXTRA CREDIT COURSES

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

S. No.	Course Code	Course Name
1	195CO1ASSA	Service Marketing
2	195CO1ASSB	Public Relation

### CERTIFICATE PROGRAMMES

The following are the programme offered to earn extra credits:

S. No.	Programme Code and Name	Course Code	Course Name
1	5CO5A Certificate course on Stock Market Operations	195CO5A1CA	Stock Market Operations
2	5CO5B Certificate course on Persona Finance	195CO5B1CA	Personal Finance



## MOOC (NPTEL/SWAYAM/ SPOKEN TUTORIAL)

The following are the online courses offered:

Please refer the following link to select the courses

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



## REGULATION 2019-20

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

### 1. NOMENCLATURE

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

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

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

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

#### a) Core Courses

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

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

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

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

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

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



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

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

### 1.5 Lab on Project (LoP)

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

### 1.6 Project work

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

### Extra credits

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

### Advanced Learner Course (ALC):

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





## 2. STRUCTURE OF PROGRAMME

### 2.1 PART - I: LANGUAGE

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

### 2.2 PART - II : ENGLISH

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

### 2.3 PART - III :

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

### 2.4 PART IV

#### 2.4.1 Ability Enhancement Compulsory Course

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

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

(OR)

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

(OR)

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



## 2.5 PART V: EXTENSION ACTIVITIES

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

### a) Institutional

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

### b) Department Association

Membership and active participation in the department association activities.

### c) Clubs

Membership and active participation in any one club activities.

## 1. CREDIT ALLOTTMENT

The following is the credit allotment:

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

## 2. DURATION OF THE PROGRAMME

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



### 3. REQUIREMENTS FOR COMPLETION OF A SEMESTER

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

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





#### 4. EXAMINATIONS

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

##### (i) Theory Courses

Continuous Internal Assessment (CIA) : 25 Marks

End Semester Exams (ESE) : 75 Marks

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

Continuous Internal Assessment (CIA) : 40 Marks

End Semester Exams (ESE) : 60 Marks

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

Continuous Internal Assessment for Practical Courses:

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





### Project viva-voce / Industrial Training

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

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

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

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

### Part - IV

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



## 6.1 CONTINUOUS ASSESSMENT EXAMS

### 6.1 Theory courses

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

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

#### b) Utilization of Library

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

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

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

#### c) Class Participation

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



d) Papers / Reports/ Assignments/ Class Presentation

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

**Continuous Assessment OBE Rubrics Score Sheet**

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

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

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

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



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

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





## 7. FOR PROGRAMME COMPLETION

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

Student has to complete the following:

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

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

Based on the performance Grade will be awarded as follows:

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

- iii) Skill Enhancement Training

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



## 8. EXTRA CREDITS

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

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

### 8.1 Proficiency in foreign language

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

### 8.2 Proficiency in Hindi

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

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

### 8.3 Self-study Course

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

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



#### 8.4 Typewriting/Short hand

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

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

#### 8.5 Diploma / Certificate

Courses offered by any recognized University / NCVRT

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

#### 8.6 CA/ICSI/CMA

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

#### 8.7 Sports and Games

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

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

#### 8.8 Online Courses

Pass in any one of the online courses

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



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

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

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

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

## 8.11 Representation

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





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

### PREAMBLE

This course has been designed for students to learn and understand

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

### COURSE OUTCOMES

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

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

### MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



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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



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## 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/>>



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<b>APPROVED</b>		
11 <sup>th</sup>	AC - 11 <sup>th</sup>	GB - 15 <sup>th</sup>
14.05.21	09.08.21	17.08.21

(Students admitted during the AY 2021-22)

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

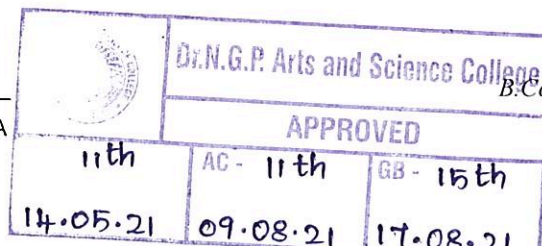
Unit I	गद्य – नूतन गद्य संग्रह (जय प्रकाश)	12 h
	पाठ 1- रजिया	
	पाठ 2- मक्रील	
	पाठ 3- बहता पानी निर्मला	
	पाठ 4- राष्ट्रपिता महात्मा गाँधी	
Unit II	कहानी कुंज- डॉ वी.पी. 'अमिताभ'	12 h
	कहानी कुंज- डॉ वी.पी. 'अमिताभ' (पाठ 1-4)	
Unit III	व्याकरण	12 h
	शब्द विचार ( संज्ञा, सर्वनाम, कारक, विशेषण)	
Unit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



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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

Unit I	Novel	12 h
	1. Alahayude penmakkal	
Unit II	Novel	12 h
	1. Alahayude penmakkal	
Unit III	Short Story	14 h
	2. Nalinakanthi	
Unit IV	Short Story	10 h
	2. Nalinakanthi	
Unit V		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.



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11th	AC - 11th	GB - 15th
14/05/21	09/08/21	17/08/21

B.Com. (Students admitted during the AY 2021-22)

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 échangent 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

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

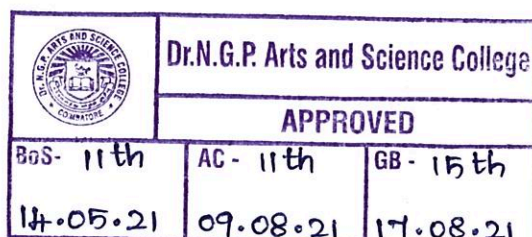
**Unit V Tu veux bien? Page 46**

10 h

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

**Text Books**

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



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Course Code	Course Name	Category	L	T	P	Credit
211EL1A1EA	PROFESSIONAL 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



211EL1A1EA	PROFESSIONAL ENGLISH - I	SEMESTER I
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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

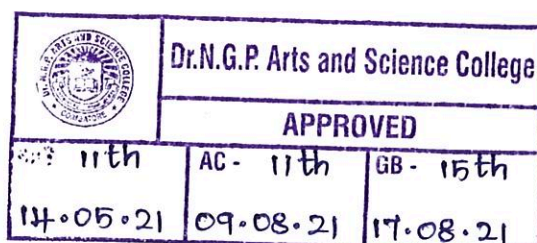
Direct and Indirect Speech

### 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	4	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	L	S	L
CO2	S	L	L	M	M
CO3	S	L	M	S	L
CO4	S	S	S	S	L
CO5	S	M	L	S	M

S                      Strong                      M                      Medium                      L                      Low





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

Total Instruction Hours: 60 h

### Syllabus

**Unit I** Accounting, Book Keeping 13 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 10 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 14 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 13 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 10 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

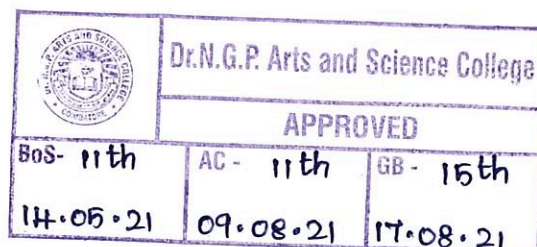


### Text Books

- Jain,S.P., and Narang,K. 2019, Advanced Accountancy Principles of
- 1 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
205CO1A1CB	PRINCIPLES OF MANAGEMENT	CORE	4	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- To know the Nature and types of Management.
- To understand about various Functions of Management.
- To Know about the decision making process and Controlling Techniques.

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the nature, scope and principles of management	K2
CO2	Learn the steps in planning and decision making	K3,K4
CO3	Obtain the skills to delegate authorities and responsibilities to manage the business organization effectively	K3,K4
CO4	Know the Recruitment process, motivation and leadership styles	K1
CO5	Comprehend the techniques of control and co-ordination for further implementation and growth	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	S	S	S	S	S
CO4	M	S	S	S	S
CO5	S	S	S	S	S

S                      Strong                      M                      Medium                      L                      Low



205CO1A1CB	PRINCIPLES OF MANAGEMENT	SEMESTER I
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Total Credits: 4

Total Instruction Hours: 60 h

### Syllabus

#### Unit I Management 12 h

Definition - Nature and Scope - Importance - Functions of Management - Management as an Art, Science and Profession - Scientific Management - Evolution of Management - Taylor, Fayol, Hawthorne study. Management By Objectives (MBO) - Management By Exception (MBE)

#### Unit II Planning 12 h

Definition - Nature - Objectives - Advantages and Disadvantages - Process - Types - Decision Making - Traditional and Modern Techniques - Steps involved in Decision Making.

#### Unit III Organising 12 h

Definition - Principles - Types - Importance - Elements of Organising Process - Delegation and Decentralization - Departmentation - Span of Control.

#### Unit IV Staffing 12 h

Meaning and Definition - Functions - Recruitment - Sources of Recruitment - Selection, Interview - Types - Motivation - Importance of Motivation - Maslow's Theory of Motivation - X, Y and Z Theories - Herzberg theory. Leadership - Types - Qualities of a Good Leader

#### Unit V Co-ordination & Control 12 h

Co-ordination - Need and techniques. Control - Meaning and Definition - Need and Significance of Control - Process of Control - Techniques of Control.






### Text Books

- 1 Dinkar Pagare, 2011. Business Management [Fifth Edition] Sultan Chand Sons, New Delhi.
- 2 Prasad L.M, 2015. Principles and Practice of Management [Eighth Edition]S, Sultan Chand & Sons, New Delhi.

### References

- 1 R.K.Sharma And Shashi K.Gupta, 2015. Principles of Management, Kalyani Publishers, New Delhi.
- 2 Tripathi & Reddy, 2004. Principles of Management, Tata McGraw-Hill Education, New Delhi.
- 3 Jayasankar.J , 2015. Principles of Management, Margham Publishers, Chennai.
- 4 Ramaswamy.T, 2012. Principles of Management [Eight Edition] Himalaya Publishing Home Pvt Ltd, Mumbai.

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S - 11 <sup>th</sup>	AC - 11 <sup>th</sup>	GB - 15 <sup>th</sup>
14.05.21	09.08.21	17.08.21





195CO1A1CP	Computer Applications Software: Ms- Office	SEMESTER I
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**Total Credits: 2**

**Total Instructions Hours: 48 h**


S.No	Contents
1	Creating the front page of a News Paper. Typing a document and performing the following: i. Changing a paragraph into two column.
2	ii. Changing a paragraph using bullets (or) numbering format. iii. Finding any word and replacing it with another word in a document.
3	Preparing a class time table using a table menu.
4	Preparing a mail merge for an interview call letter.
5	Creating a resume wizard.
6	Designing a Cheque book of a Bank.
7	Developing the Students Mark List in a worksheet with the total marks, average and result.
8	Designing a chart projecting the cash estimate of a concern in the forthcoming years.
9	Creating a Pivot table showing the performance of the salesmen.
10	Designing slides for a product of your choice with the picture of the product, its features and promotional offers (Minimum three slides).
11	Preparing an organization chart for a company.
12	Creating the activities of your department during the academic year.

**Note:** Out of 12 Programs, 10 are mandatory



## References

- 1 Dr.S.Srivatsava ,2008, MS Office[First Edition] Firewall Media
- 2 Prof.Satish Jain , Geeha M 2017 [ Second Edition]Kratika Microsoft MS Office , BPB Publications
- 3 Sanjay Saxena MS Office 2000 for Everyone [First edition] ,S.Chand Publishing Co Pvt Ltd
- 4 Ron Mansfield 2008 Working in Microsoft Office[Eighteenth edition Reprint] Tata McGraw Hill Publishing Co. Ltd

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

### PREAMBLE

This course has been designed for students to learn and understand

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

### COURSE OUTCOMES

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

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

### MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



205FI1A1IA	BUSINESS ECONOMICS	SEMESTER I
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Total Credits: 4

Total Instruction Hours: 48 h

### Syllabus

#### Unit I Demand Analysis 8 h

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

#### Unit II Supply and Cost Analysis 8 h

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

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

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

#### Unit IV Monetary and Fiscal Policy 10 h

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

#### Unit V National Income 12 h

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

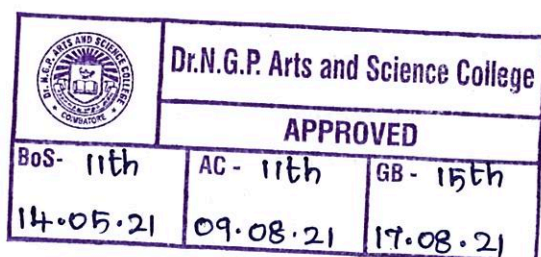


## Text Books

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

## References

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





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

### PREAMBLE

This course has been designed for students to learn and understand

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

### COURSE OUTCOMES

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

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

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



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

Total Instruction Hours: 24 h

### Syllabus

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

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

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

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

#### Unit III Biodiversity and Conservation 5 h

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

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

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

*B.Com. (Students admitted during the AY 2021-22)*



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 welfare. 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.

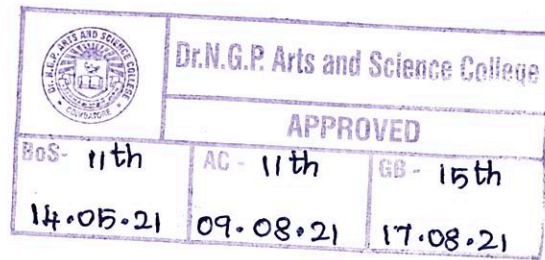
### Text Books

- 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 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



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

### Syllabus

Unit I அற இலக்கியம் 12 h

1. திருக்குறள்

அ.அறன் வலியுறுத்தல் (அ. எண்: 04)

ஆ.நட்பாராய்தல் (அ. எண்: 80)

இ.சான்றாண்மை (அ. எண்: 99)

ஈ.குறிப்பறிதல் (அ. எண்: 110)

2. முதுரை - 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



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

- 1 தொகுப்பு: தமிழ்த்துறை, டாக்டர் என்.ஜி.பி. கலை அறிவியல் கல்லூரி (தன்னாட்சி) 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/>>

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<b>APPROVED</b>		
BoS- 12th	AC - 12th	GB - 17th
22.12.22	23.03.22	28.03.22



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 – शवरी (श्री नरेश मेहता)

प्रकाशक: लोकभारती प्रकाशन

पहली मंजिल, दरवारी विल्डिंग,

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



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B.Com. (Students admitted during the AY 2021-22)

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

Unit I	12 h
Travelogue	
Unit II Novel	12 h
Travelogue	
Unit III	14 h
Travelogue	
Unit IV	10 h
Autobiography	
Unit V	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

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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 expriment 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

		
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*B.Com. (Students admitted during the AY 2021-22)*

Course Code	Course Name	Category	L	T	P	Credit
211EL1A2EA	PROFESIONAL 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



211EL1A2EA	PROFESSIONAL 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

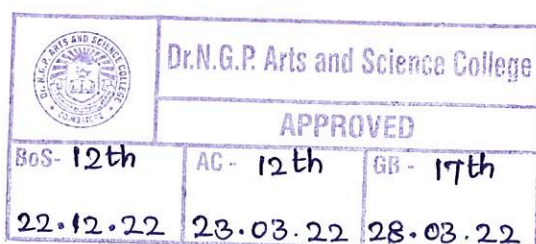
Etiquettes and Manners: Home, Table and Business, Time Management

**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
205CO1A2CA	FINANCIAL ACCOUNTING - II	CORE	5	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- To Know the accounting procedures relating to consignment and joint venture to prepare ledger accounts
- Calculate fire insurance claims and figure out royalties to take financial decisions
- Find out the ways to ascertain the profit or loss of a business through incomplete system of book keeping

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the accounting procedures relating to consignment and joint venture to prepare ledger accounts	K2
CO2	Calculate fire insurance claims and figure out royalties to take financial decisions	K3, K4
CO3	Find out the ways to ascertain the profit or loss of a business through incomplete system of book keeping	K3, K4
CO4	Ascertain the profit or loss during inter-department or inter-branch transfer of goods	K3, K4
CO5	Prepare hire Purchase and Installment accounts.	K3, K4

### MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



205CO1A2CA	FINANCIAL ACCOUNTING - II	69 SEMESTER II
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**Total Credits: 4**  
**Total Instruction Hours: 72 h**

### Syllabus

**Unit I**      Consignment and Joint Venture 12 h

Consignment: Accounting for Consignments - Consignor's Book - Consignee's Book - valuation of unsold stock- Normal Loss - Abnormal Loss

Joint Ventures: Meaning -Accounting for Joint ventures - When separate set of books are maintained - When separate set of books are not maintained

**Unit II**      Royalty Accounts and Fire Insurance Claims 16 h

Royalty (excluding Sublease): Treatment in Final Accounts-Methods of recoupment- Fixed recoupment of Short Workings -Flexible recoupment. .

**Unit III**      Fire Insurance claims 12 h

Fire Insurance claims - Meaning - Need - Types - Computation of claims - Accounting entries for fire claims

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

Departmental Accounting: Need for departmental Accounting-Methods and techniques of Departmental Accounting -Inter-departmental transfers at cost or selling price.

Branch Accounts: Types - Dependent Branches - Accounting in respect of dependent branches- Independent Branches (excluding foreign branches)

**Unit V**      Hire Purchase System 16 h

Hire Purchase Systems: Definition - Features- Accounting treatment - Calculation of Interest - Default and Repossession - Hire Purchase Trading Account.


Note: 80% Problem 20% Theory



- 1 Reddy, T.S. and Murthy, A. , (2016). Financial Accounting. (6th Edn.) Chennai : Margham Publications .
- 2 Nagarajan, K.L., Vinayakam. N and Mani P.L ,. (2009). Principles of Accountancy . (1ST Edn.) New Delhi: Sultan Chand & Sons.

## References

- 1 Jain, S.P., and Narang, K ,. (2016). Financial Accounting . ( 14 th Edn.) New Delhi: Kalyani Publisher.
- 2 Hanif., and Mukherjee ,. (2015 ). Modern Accountancy . (2 nd Edn.) New Delhi: Tata McGraw-Hill Education.
- 3 Arulandam. M.A and Ramaan. K.S, ,. (2013). Advanced Accountancy . (7th Edn.) Mumbai: Himalaya Publishing Home Pvt Ltd.
- 4 Pillai. R.S.N and Bagavathi, Uma.S.. J.,. (2012 ). Fundamentals of Advanced Accounting (Volume I). (Third Revised Edn.) : Sultan Chand & Company Ltd, New Delhi..

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Course Code	Course Name	Category	L	T	P	Credit
205CO1A2CB	BUSINESS ENVIRONMENT	CORE	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- To acquire knowledge in business environment, Economic system and Economic planning of business towards global level
- To understand the policies of Industries and privatization
- To analyze the concept of globalization and factors influencing legal and political environment

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Grasp the Business Environment, Culture and Social Responsibility of Business	K2
CO2	Understand the benefits of industrial policy and Privatization	K3,
CO3	Learn the Economic system, capitalism, socialism & economic Planning.	K2
CO4	Comprehend the factors influencing in legal and political environment.	K3,K4
CO5	Analyze the concept of Globalization and MNC	K3, K4

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



205CO1A2CB	BUSINESS ENVIRONMENT	72 SEMESTER II
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**Total Credits: 4**  
**Total Instruction Hours: 48 h**

### Syllabus

**Unit I**      Introduction to Business Environment 12 h

Business Environment-Concepts-Significance-Types of Environment-Economic and non -economic environment- Internal and External factors influencing Business Environment - Impact of environment on business -Social Responsibilities of Business.

**Unit II**      Industrial Policy 10 h

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

**Unit III**      Economic System 8 h

Economic Systems -Meaning -Characteristics -Types of economic systems-Capitalism-Socialism-Mixed economy -Economic planning -Nature, Scope and Significance of Economic Planning in India -Achievements and Failures of Economic Planning.

**Unit IV**      Legal and Political Environment 10 h

Legal Environment - bases for legal system - Political Environment -political system - functions of state.

**Unit V**      Globalisation 8 h


Globalisation -Meaning and Dimensions -Features of Current Globalisation - Essential Conditions for Globalisation -Globalisation of Indian business -Foreign Direct Investment -Concept- Advantages, Disadvantages and Determinants-India's policy towards FDI-MNC in India.



- 1 Francis Cherunilam., (2019). Business Environment.. (28th Revised Edn.) Himalaya Publishers. : Mumbai..
- 2 Dr.Gupta.,C.B.. (2014). Business environment. (8th Edn.) New Delhi:Mc Graw Hill Education (India pvt.ltd) .

## References

- 1 Avadhani .,V.A. (2013). Essentials of Business Environment. (2 Edn.) Mumbai:Himalaya Publication.
- 2 Shaikh Saleem,. (2014). Business Environment. (2 Edn.) Noida: Dorling Kindersley (India) Pvt Ltd..
- 3 Dr.Gupta ,C.B. (2014). Business Environment. (8th Edn.) New Delhi : Mc Graw Hill Education (India pvt.ltd) .
- 4 Jayaprakash ReddyJ, R. (2015). Business environment. (8 Edn.) New Delhi: APH Publishing Corporation.

		
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195CO1A2CP	CORE PRACTICAL - II : COMPUTER APPLICATIONS IN ACCOUNTING: TALLY 9	SEMESTER II
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Total Credits: 2  
Total Instructions Hours: 48 h

S.No	Contents
1	Creating a Company and Alteration of its details.
2	Creating journal and Displaying Ledger Creating a voucher, Altering and deleting of a voucher:
3	a. Purchase order   b. sales order   c. Rejection out   d. Rejection in e. Stock journal   f. Delivery note   g. Receipt note   h. Physical stock
4	Preparing Final Accounts
5	Creating Inventory Information with Stock Summary.
6	Creating and altering Godown Inventory Information.
7	Preparing Final Accounts with Inventory Information
8	Creating Bill wise Statements
9	Ratio Analysis
10	Conversion of currency

**Note: out of 10 programmes 8 is mandatory**

#### References

1. Asok K Nadhani. (2018). Tally ERP 9 Training Guide (4th Edn.) Bengaluru.BPB Publications.
2. Namrata Agrawal. (2019). Comdex Tally.ERP 9 (1st Edn.) New Delhi. Dreamtech Press.
3. Rajesh Chheda. (2018). Learn Tally.ERP 9 with GST and E-Way Bill (3rd Edn.) New Delhi. Ane Books Pvt Ltd.
4. Shraddha Singh. (2014). Tally ERP 9. (Reprint).New Delhi. V&S Publishers





Course Code	Course Name	Category	L	T	P	Credit
205CR1A2IA	INDIAN ECONOMY	IDC	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- About developing and developed economy
- About productivity in agriculture and Green Revolution
- The development of Industries and economy

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Collect the information regarding characteristics of developed and developing economy	K2
CO2	Know about the growth of population and poverty alleviation	K3, K4
CO3	Assort the causes for low productivity in agriculture and need for green revolution	K3,K4
CO4	Clinch the role of industries in economic development	K2
CO5	Analyze the causes for industrial disputes to adopt appropriate arbitration policies	K3, K4

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



205CR1A2IA	INDIAN ECONOMY	76 SEMESTER II
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**Total Credits:** 4  
**Total Instruction Hours:** 48 h

### Syllabus

**Unit I**      Economy 12 h

Meaning of Developed and Developing Economy - Characteristics of Indian Economy. Determinants of Development and Growth: Economic and Non Economic factors - Difference between Economic Development and Economic Growth - Obstacles in Economic Development

**Unit II**      Population 10 h

Features of Indian population- Size and Growth of Population-Causes for growing population -Problems in Over Population. Measures for Population Control: Migration- Redistribution- Economic Development - Population Policy and Family Planning

**Unit III**      Agriculture 8 h

Place of Agriculture in Indian economy- Agricultural Productivity: Causes of Low Productivity and Measures - Green Revolution: Achievements and Failures - Sources of Agricultural Finance. Agricultural Marketing: Defects and Measures

**Unit IV**      Industry 10 h

Role of Industries in Economic Development - New Industrial Policy 1991- Criticisms in New Industrial Policy 1991 -MSME - Role of MSME in Indian economy, Fiscal policy and Monetary Policy

**Unit V**      Labour 8 h


Meaning-Agricultural Labour- Causes for Poor Conditions- Measures to Improve the Conditions. Industrial Labour- Features of Industrial Labour. Industrial Disputes: Meaning- Causes for Industrial Disputes - Methods of Settling Industrial Disputes.



- 1 Sundaran K.P.M, Ruddar datt (2018). Indian economy. (72nd Edn.) S.Chand: New Delhi.
- 2 Sankaran, S (Reprint 2017). Indian economy. (13th Edn.) Margham: Chennai.

## References

- 1 Ramesh singh,. (2018). Indian economy. (10th Edn.) Mc-Graw hill education: New Delhi.
- 2 Metha. P.L,. (2016). Managerial economics. (21st Edn.) S.Chand: New Delhi.
- 3 Cauvery .R., Sudha nayak. U.K, Girija. M and Dr. Meenakshi. R. (2014). Managerial economics. (3rd Edn.) S.Chand: New Delhi..
- 4 Rangarajan. C,. (1998). Indian Economy Money & finance. (8th Edn.) UBS publisher's: New Delhi.

		
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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**





196BM1A2AA	HUMAN RIGHTS	SEMESTER II
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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 behavior or Sex and spirituality: Comparison and competition - Positive and negative thoughts - Adolescent Emotions - Arrogance - Anger - Sexual instability - Selfishness - defiance.

#### Unit IV Yoga and Meditation 05 h

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





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

05 h

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


**References**

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



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*B.Com.(Students admitted during the AY 2021-22)*

Course Code	Course Name	Category	L	T	P	Credit
195CO1A3CA	COST ACCOUNTING	CORE	5	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the preparation of cost sheet in its practical point of view
- the meaning and idea of material control with pricing methods
- the concept of overhead cost and its calculation

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	To impart knowledge on Cost accounting and to figure out cost sheet to accumulate the cost associated with production.	K2, K3
CO2	Familiarize concept of standard costing and analyzing the variances in material cost.	K3, K4
CO3	Apply appropriate method to calculate labour cost and classify overheads.	K3, K4
CO4	Analyze the basic cost flow model and be able to assign costs in a job cost system	K3, K4
CO5	Summarize process cost accounting and a process cost report	K2, K3, K4

### MAPPING WITH PROGRAMME OUTCOMES

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



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**M Medium**

**L Low**  
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**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.





195CO1A3CA	COST ACCOUNTING	SEMESTER III
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Total Credits: 4

Total Instruction Hours: 72 h

### Syllabus

**Unit I** Cost Accounting & Elements of Cost 15 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 14 h

Level Setting – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Bin Card Vs Stores Ledger – Methods of valuing material issue – LIFO – FIFO, HIFO, NIFO, Base Stock method Simple Average and Weighted Average method

**Unit III** Labour overheads 14 h

System of wage payment – Idle time – Control over idle time – Labour turnover – Methods of incentive systems – Taylor’s differential piece rate system- Halsey Plan – Rowan Plan – Gann Task plan – Overhead – Classification of overhead – Allocation of overhead and Absorption of overhead – Primary & Secondary Distribution.

**Unit IV** Job & Contract costing 15 h

Job & Contract costing –Meaning and Features, 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.

**Unit V** 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

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



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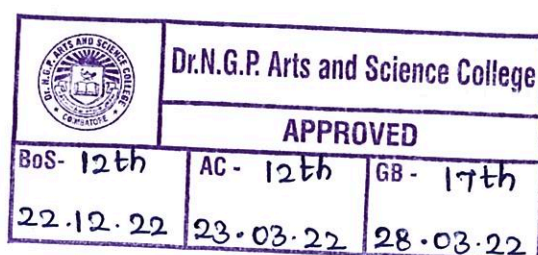
*B.Com.(Students admitted during the AY 2021-22)*

## Text Books

- 1 Jain, S.P., and Narang, K. 2015. Cost Accounting. [Twentieth Edition]. Kalyani Publishers, New Delhi.
- 2 S. P. Iyengar, 2010. Cost Accounting Principles and Practice [Tenth Edition]. Sultan Chand & Sons, New Delhi

## References

- 1 Pillai. R.S.N and Bagavathi, 2015. Cost Accounting, [Twenty First Edition]. Sultan Chand and Company Ltd., New Delhi
- 2 Reddy, T.S., and Hari Prasad Reddy, Y.. 2014. Cost Accounting [Tenth Edition]. Margham Publications, Chennai.
- 3 Maheswari, S.N. 2012. Principles of Cost Accounting. [Twenty Sixth Edition]. Himalaya Publishing House, Mumbai.
- 4 Prasad, N.K. and Prasad, V.K. 2012. Cost Accounting [Tenth Revised Edition]. Sultan Chand & Company Ltd, New Delhi.



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Course Code	Course Name	Category	L	T	P	Credit
195CO1A3CB	MODERN MARKETING	CORE	5	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- about marketing and its functions
- product and its classifications
- about pricing policies 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 and its types	K2
CO2	Learn the functions of marketing	K3,K4
CO3	Analyze the factors determining consumer behavior and market segmentation.	K4
CO4	Classify the marketing mix to adopt suitable pricing and promotional strategy	K3,K4
CO5	Aware of 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



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195CO1A3CB	MODERN MARKETING	SEMESTER III
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Total Credits: 4

Total Instruction Hours: 72 h

### Syllabus

**Unit I** Marketing 15 h

Marketing -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 14 h

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

**Unit III** Consumer Behavior 14 h

Meaning -Need for studying consumer behavior-Factors influencing consumer behavior-Market segmentation - Customer Relationship Marketing.

**Unit IV** Marketing Mix 15 h

Marketing Mix - Product mix -Meaning of Product -Product life cycle -Branding-labeling-Price Mix-Importance-Pricing objectives - Pricing strategies -Personal selling and Sales Promotion -Place mix- Promotion Mix-Importance of channels of distribution -Functions of middlemen - Importance of retailing in today's context.

**Unit V** Consumerism 14 h

Marketing and Government -Bureau of Indian Standards -Agmark -Consumerism - Consumer Awareness-consumer protection Act - Rights of consumers.

**Note :** Case Studies related to the above Topics to be discussed (Examined Internal Only)



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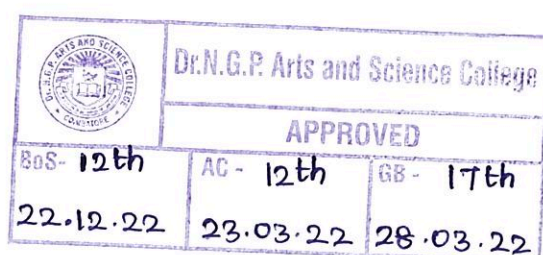
*B.Com. (Students admitted during the AY 2021-22)*

## Text Books

- 1 Pillai.R.S.N and Baghavathy .N.2013. Modern Marketing [Fourteen Edition].Sultan Chand and sons Publishers., New Delhi
- 2 Gupta .C.B and RajanNair .N. 2018.Marketing Management.[Tenth Edition]. Sultan Chand and Sons Publishers., New Delhi

## References

- 1 Philip Kotler. 2016. Marketing Management. [Fifteen Edition].Pearson Education Pvt., New Delhi.
- 2 Ramasamy.R. V.S and Namakumari.2018.Marketing Management.[Sixth Edition]. Mc Graw Hill India., New Delhi
- 3 S.A.Sherlekar.2016.Marketing Management. [ Fourteen Edition].Himalaya Publishing House., Mumbai.
- 4 Bansal.S.P.2014.Marketing Management.[Seventh Edition].Kalyani Publications., New Delhi.



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*B.Com.(Students admitted during the AY 2021-22)*

Course Code	Course Name	Category	L	T	P	Credit
195CO1A3CC	COMMERCIAL LAW	CORE	5	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- contract and various types of contracts
- the concept of sale of goods and rules pertaining to it
- about companies and its types

### 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 Classification of laws and contracts	K1,K2
CO2	Obtain Knowledge on performance of Contract, discharge of contract and Remedies for breach of Contract	K2,K3
CO3	Be acquainted with the procedures for creating agency and termination of agency	K2,K3
CO4	Aware of Contract of Indemnity and Guarantee	K1,K3
CO5	Understand the law relating to Sale, Agreement to Sell, Conditions Warranties and Transfer of ownership.	K1,K2,K3

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



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195CO1A3CC	COMMERCIAL LAW	SEMESTER III
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Total Credits: 4

Total Instruction Hours: 72 h

### Syllabus

**Unit I** Mercantile law 14 h

a Law – Meaning and objects – Mercantile law, meaning - sources of contracts - Essentials of a valid contract – Classification of contracts – Offer, acceptance, legality of object and consideration – Void agreement.

**Unit II** Contract 14 h

Capacity to contract – Free consent – Quasi contracts – Contingent contracts – Performance of contract – Discharge of contract – Remedies for breach of contract

**Unit III** Agency 14 h

Contract of Agency – Creation of Agency – Personal liability of an Agent – Agency by ratification – Conditions and effects – Termination of Agency

**Unit IV** Indemnity and Guarantee 15 h

Contract of indemnity and guarantee – Rights and Liabilities of surety – Discharge of surety – Bailment – Rights and Duties of bailor and bailee – Pledge by non-owners

**Unit V** Sale of Goods 15h

Law of sale of goods – Distinction between sale and agreement to sell – Conditions and Warranties – Transfer of Ownership – Transfer of title by Non-owners – Performance of contract of sale – rights and Duties of buyer – Rights of unpaid seller

**Note :** Case Studies related to the above Topics to be discussed (Examined Internal Only)




## Text Books

- 1 Kapoor .N. 2016. Elements of Mercantile Law [Thirty Fourth Edition].Sultan Chand &sons.,New Delhi.
- 2 Pillai R.S.N and Bhagavathy.2009.Business Law [Reprint 2013]. Sultan chand&sons., New Delhi.

## References

- 1 Kuchal M.C.2010. Business Law. [Fifth Edition] , Vikas Publishing House., New Delhi
- 2 Chandha P.R. 2008. Business Law. [Nineth Edition]. Galgotia Publishing Company., New Delhi.
- 3 Shukla.M.C.2010. Mercantile Law. [Thirteen Edition]. Sultan chand&sons., New Delhi.
- 4 Jayasankar.J.2012.Business Laws.[ Fifth Edition].Margham Publications., Chennai.

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

## PREAMBLE

This course has been designed for students to learn and understand

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

## COURSE OUTCOMES

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

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

## MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



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B.Com. (Students admitted during the AY 2021-22)

192MT1B3IB	BUSINESS MATHEMATICS	SEMESTER III
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92

Total Credits: 4

Total Instruction Hours: 48 h

### Syllabus

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

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

**Unit II** Interest 10 h

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

**Unit III** Matrix 10 h

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

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

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

**Unit V** Derivatives 9 h

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

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



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## Text Books

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

## References

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

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*B.Com. (Students admitted during the AY 2021-22)*

Course Code	Course Name	Category	L	T	P	Credit
205CO1A3SA	SEC - I : E - COMMERCE	SEC - I	4	-	-	3

### PREAMBLE

This course has been designed for students to learn and understand

- the application of E-Commerce
- about Electronic Data and automization
- Electronic Payment System and its mode

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	To familiarize the students with the concept and applications of E-Commerce.	K1,K2
CO2	Creating an understanding about Electronic Data Interchange and its privacy issues.	K3, K4
CO3	Making the students to know about Network security, security threats, firewalls.	K1, K2
CO4	Understanding about Consumer Oriented Electronic Commerce.	K2, K3,K4
CO5	Gaining knowledge on Electronic Payment system with different modes.	K2, K3

### MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



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205CO1A3SA	SEC - I : E-COMMERCE	SEMESTER III
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Total Credits: 3

Total Instruction Hours: 48 h

### Syllabus

**Unit I** Introduction 8 h

E-Commerce-Framework-Classification of electronic commerce -Anatomy of E-Commerce Applications- Components of the I way-Network Access Equipment-Internet Terminology.

**Unit II** Electronic Data Interchange 12 h

Electronic Data Interchange- Benefits-EDI Legal, Security & privacy issues- EDI software implementation- Value added networks-Internal Information Systems-Work flow automization and Coordination-Customization and Internal Commerce.

**Unit III** Network security, Firewalls 10 h

Network security and firewalls- Client Server Network Security- Emerging client server security threats- Firewalls and network security- Data and message security- Encrypted documents and electronic mail- Hypertext publishing- Technology behind the web- Security and the web.

**Unit IV** Consumer Oriented Applications 10 h

Consumer Oriented Electronic Commerce: Consumer Oriented Applications- Mercantile Process Models- Mercantile Models From the Consumers Perspective- Mercantile Models from the Merchants Perspective.

**Unit V** Electronic Payment 8 h

Electronic Payment Systems-Types-Digital Token Based Electronic Payment System-Smart Cards & Credit Card Electronic Payment Systems -Risk -Designing electronic payment system.

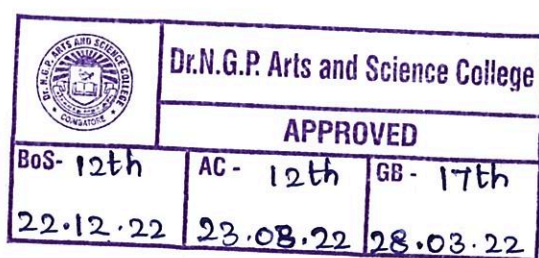


## Text Books

- 1 Kenneth C. Laudon, Carol Guercio Traver, 2019, "E -Commerce: business, technology, society", 15th Edition, Pearson Publication.
- 2 Dr. Shivani Arora, 2017, "e - Commerce", 1st Edition, Taxmann Publishers

## References

- 1 Shruti Mathur, 2020, "E - Commerce", 1st Edition, Pinnacle Learning, New Delhi.
- 2 David Whiteley, 2017, "E-Commerce, Strategy, Technologies and Applications", Mc Graw Hill Education New Delhi.
- 3 K.K. Bajaj, Debjani Nag, 2017, "E-Commerce: The Cutting Edge of Business", 2nd Edition, Mc. Graw Hill Education New Delhi.
- 4 P.T. Joseph S.J., 2015, "E - Commerce An Indian Perspective", 5th Edition, PHI Learning Pvt. Ltd New Delhi.



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*B.Com. (Students admitted during the AY 2021-22)*



195CO1A3GA	BASICS OF ACCOUNTING	SEMESTER III
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Total Credits: 2

Total Instruction Hours: 24 h

### Syllabus

**Unit I** Introduction to Accounting 4 h

Accounting - Meaning-Objectives-Types of Accounting - Types of Accounts- Accounting rules - Concepts and Conventions

**Unit II** Journal and Ledger 5 h

Journal- Meaning-Recording of transactions in Journal , Ledger - Meaning-Posting of transactions from Journal to Ledger -Closing of Ledger Accounts

**Unit III** Subsidiary Books 5 h

Subsidiary Books - Meaning - Types of Subsidiary Books- Purchases Book - Sales Book - Purchases Returns Book , Sales Returns Book and Cash Book

**Unit IV** Trial Balance 3 h

Trial balance - Meaning- Preparation of Trial balance : Entering transactions in Trial balance and Closing of Trial balance

**Unit V** Final Accounts 7 h


Final Accounts- Meaning- Preparation of Trading Account - Profit and Loss Account and Balance Sheet



- 1 Jain S.P and Narang K L 2014 Principles of Accountancy [ Fifth Revised Edition] KalyaniPublishers,New Delhi
- 2 Shukla M C ,Grewal T.S. Gupta S.C 2004 Advanced Accountancy Volume 1 [Reprint Edition] Sultha Chand & Sons, New Delhi

## References

- 1 Reddy,T.S. and Murthy,A. 2016. Advanced Accountancy [Second Revised Edition]. Margham Publications, Chennai
- 2 Arulandam. M.A and Ramaan.K.S, 2012. Advanced Accountancy. [Revised Edition]. Himalaya Publishing House, Mumbai.
- 3 Hanif., and Mukherjee,2015. Modern Accountancy, (Volume I)[Second Edition].Tata Mcgraw Hill Publishing Co.Ltd.,Chennai
- 4 S.N. Maheswari Suneel K Maheswari Sharad K .Maheswari,2012,Financial Accounting [Fifth Edition ] Vikas Publishing House Pvt. Ltd

		
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195CO1ASSA	SELF STUDY : SERVICE MARKETING	SEMESTER III
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Total Credit: 1

### Syllabus

#### Unit I Services

Services: Meaning – Characteristics of services – Classification of services – Difference between goods and services

#### Unit II Service Marketing

Service Marketing Mix – Meaning- Features of Service Marketing Mix –Elements of Service Marketing mix.

#### Unit III Pricing of services

Pricing of Services – Meaning- Factors affecting Pricing of Services.

#### Unit IV Marketing of Banking

Marketing of Banking services – Meaning- concepts. Marketing of Insurance Sector Services –Meaning - concepts

#### Unit V Marketing of Tourism

Marketing of Tourism Services – Marketing of Hospital Services - Marketing of Professional Services.



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## Text Books

- 1 Vasanti Venugopal and Raghu V.N. 2015 Services Marketing,[ First Edition]Himalaya Publishing House, Mumbai
- 2 Valarie Zeithaml 2017 Services Marketing: Integrating Customer Focus Across the Firm[Seventh Edition] Tata McGraw Hill Education , New Delhi.

## References

- 1 Christopher Lovelock. 2012. Services Marketing,[Fourth Edition], Pearson Education.
- 2 K. Douglas Hoffman & John E. G Bateson 2016, Services Marketing: Concepts, Strategies, & Cases[Fifth Edition]Cengage Learning.
- 3 Jochen Wirtz, Christopher H. Lovelock 2017 Essentials of Service marketing [Third Edition] Pearson Education ,New Delhi.
- 4 R.Srinivasan , 2014 Services Marketing, The Indian Context [Fourth Edition]PHI Learning Pvt. Ltd

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22/03/22	23/03/22	28/03/22



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*B.Com. (Students admitted during the AY 2021-22)*



195CO1ASSB	SELF STUDY : PUBLIC RELATION	SEMESTER III
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Total Credit: 1

### Syllabus

#### Unit I Public Relation

Public Relations - Definition, Nature and Scope - Evolution of Public Relations. Corporate Communication - Qualifications of a Public Relations Officer.

#### Unit II Stages of Public Relation

Difference between Propaganda, Publicity, Public opinion, Advertising and Public Relations- Organization of a Public Relations Department - Stages of Public Relations.

#### Unit III Types of Corporate Public Relation

Types of Corporate Public Relations - Employee Relations, Shareholder Relations, Distributor-Dealer Relations, Community Relations, Consumer Relations.

#### Unit IV Media Relations

Media Relations: Newspapers, Magazines, Radio, TV and Social Networking.

#### Unit V Public Relation Consultant

Public Relations Consultants: Public Relations Professional Organizations - Codes and Ethics in Public Relations.




## Text Books

- 1 DonaldJugenheimer ,Samuel D.Bradley ,Larry D Kelly,Jerry C.Hudson 2015, Advertising and Public Relations [Second Edition], PHI Learning Pvt.Ltd,NewDelhi
- 2 Balan, K. R. 2014. Applied Public Relations and Communication[Third Revised zedition] Sultan Chand & Sons, New Delhi

## References

- 1 C.V. Narasimha Reddi 2019. Effective Public Relations and Media Strategy [Third Edition], PHI Learning.
- 2 Sam Black. 2016, The Practice of Public Relations[Fourth Edition], Routledge.
- 3 Scott M. Cutlip, Allen H. Center, Glen M. Broom, 2005.[Ninth Edition] Effective Public Relations, Pearson Education.
- 4 Keith Butterick ,2011 Introducing Public Relations Theory and Practice [First Edition], Sage Publications, New Delhi

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*B.Com.(Students admitted during the AY 2021-22)*

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



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## Text Books

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

## References

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

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

Total Instruction Hours: 24 h

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

அலகு - 1 மரபுக் கவிதைகள் 05 h

அ) பாரதியார் கவிதைகள்

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

ஆ) பாரதிதாசன் கவிதைகள்

- இன்பத்தமிழ்
- நீங்களே சொல்லுங்கள்
- வாளினை எட்டா!

இ) தாராபாரதி கவிதைகள்

- வேலைகளல்ல வேள்விகள்

அலகு - 2 புதுக்கவிதைகள் 05 h

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

அலகு - 3 இலக்கணம் 04 h

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

அலகு - 4 கடிதங்கள் எழுதுதல் 05 h

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

அலகு - 5 பாடம் தழுவிய வரலாறு 05 h

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



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மொத்த மதிப்பெண்கள் - 50

சரியான விடையைத் தேர்வு செய்தல்

பகுதி -அ

10x1=10

அரைப்பக்க அளவில் விடையளிக்க

பகுதி -ஆ

05x3=15

இரண்டு பக்க அளவில் விடையளிக்க

பகுதி-இ

05x5=25

குறிப்பு:


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

#### Text Books

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

#### References

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

		
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B.Com.(Students admitted during the AY 2021-22)

195CR1A3AA	WOMEN'S RIGHTS	SEMESTER III
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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



- 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 Publishing Co.

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Course Code	Course Name	Category	L	T	P	Credit
195CO1A4CA	CORPORATE ACCOUNTING	CORE	5	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- To acquire knowledge in procedures, conventions and rules of accounting pertaining to issue of shares
- To understand the prepare final accounts of a company after redemption of shares.
- To analyze the accounts relating to the liquidation of company

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the procedures, conventions and rules of accounting pertaining to issue of shares and prepare ledger accounts	K2
CO2	Gain the procedures and prospects of redemption of different types of shares and debentures	K3,K4
CO3	Obtain knowledge to prepare final accounts of a company after redemption of shares.	K3
CO4	Attain the knowledge of valuation of goodwill with its methods.	K3,K4
CO5	Comprehend the accounts relating to the liquidation of company	K3, K4

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



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195CO1A4CA	CORPORATE ACCOUNTING	SEMESTER IV
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**Total Credits: 4**

**Total Instruction Hours: 72 h**

### Syllabus

**Unit I**      Issue of shares      16 h

Issue of shares: Par, Premium - Forfeiture - Reissue - Surrender of Shares - Rights Issue - Underwriting

**Unit II**      Preference Shares      12 h

Preference Shares: Redemption of Preference Shares. Debentures - Issue - Redemption: Sinking Fund Method

**Unit III**      Final Accounts of Companies      16 h

Final Accounts of Companies - Calculation of Managerial Remuneration-Preparation of P&L Appropriation accounts and Balance sheet.

**Unit IV**      Valuation of Goodwill and Shares      14 h

Valuation of Goodwill and Shares - Nature - Sources - Factors affecting value of Goodwill - Need - Goodwill - valuation - Types - Average Profit Method - Collection of weighted Average - Super Profit Method - Annuity Method - Capitalization method - Shares - Valuation - Net asset method - Yield method - Fair value method.

**Unit V**      Liquidation of Companies      14 h

Liquidation of Companies - Modes of Winding up - By Court - Voluntary Winding up - By members - By Creditors- Accounting procedure.

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



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- 1 Reddy T.S and Murthy A , (2015). Corporate Accounting.. (6th Revised Edn.) Margham Publications: Chennai..
- 2 Joseph ..,T. (2014). Business Environment. (8th Edn.) New Delhi:Tata McGraw-Hill Education Pvt Ltd .

## References

- 1 Jain S.P and Narang K.L.,. (2017). Higher Corporate Accounting -1. (1st Edn.) New Delhi:Kalyani Publishers.
- 2 Gupta R.L and Radhasamy,, (2018.). Corporate Accounting. (10 Edn.) New Delhi: Sultan Chand &sons..
- 3 M.C.Shukla & T.S.Grewal,. (2016). Advanced Accountancy. (18th Edn.) New Delhi : Sultan Chand &sons .
- 4 S.N.Maheswari,. (2015). Corporate Accounting. (18 Edn.) New Delhi: Vikas Publishing House.

		
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Course Code	Course Name	Category	L	T	P	Credit
195CO1A4CB	COMPANY LAW AND SECRETARIAL PRACTICE	CORE	5	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- about the formation and kinds of companies
- the the role of Managers and Company Secretary
- the legal procedures in different situations in a body corporate

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the formation and kinds of companies	K1
CO2	Interpret the laws, rules and regulations about the role of shareholders and directors	K3
CO3	Grasp about the role of Managers and Company Secretary	K3
CO4	Analyze the provisions according to Companies Act relating to hold Meetings and pass	K3,K4
CO5	Apply the legal procedures in different situations in a body corporate	K4

### MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



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B.Com. (Students admitted during the AY 2021-22)

195CO1A4CB	COMPANY LAW AND SECRETARIAL PRACTICE	SEMESTER IV
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**Total Credits: 4**

**Total Instruction Hours: 72 h**

### Syllabus

#### **Unit I** Formation of Companies 15 h

Formation of Companies - promotion - Meaning - Promoters - their functions - Duties of Promoters - Incorporation - Meaning - certification of Incorporation - Memorandum of Association - Alteration of Memorandum - Doctrine of ultravires - Articles of Association - Meaning - Forms - Contents - Alteration of Article - Relationship between Articles and Memorandum - Doctrine of Indoor Management - Exceptions to Doctrine of Indoor Management - Prospectus - Definitions - Contents - Deemed Prospectus - Misstatement in prospectus

#### **Unit II** Directors 15 h

Directors - Qualification and Disqualification of Directors - Appointment of Directors - Removal of Directors - Director's remuneration - Powers of Directors - Duties of Directors - Liabilities of Directors.

#### **Unit III** Winding up 14 h

Winding up - Meaning, Modes of Winding up - Compulsory Winding up by the court - voluntary Winding up - Types of Voluntary Winding up - members voluntary Winding up - Creditors voluntary Winding up - Winding up subject to supervision of the court - Consequences of Winding up(General).

#### **Unit IV** Company Secretary 14 h

Company Secretary - Definition - Types - Positions - Qualities - Qualifications - Appointments and Dismissals - Power - Rights - Liabilities of a Company Secretary - Role of a Company Secretary -statutory officer, Co-Coordinator, Administrative Officer.

#### **Unit V** Company meetings 14 h

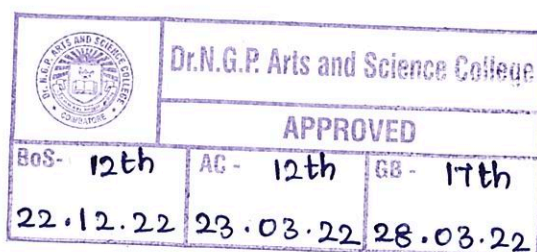
Kinds of Company meetings - Board of Directors Meeting - Statutory meeting - Annual General meeting - Extra ordinary General meeting, Agenda, Minutes, Resolutions, Clause meeting, Model Agenda and Minutes.



- 1 Kapoor .N.D., (2020). Company Law and Secretarial Practice. (31st Edn.) New Delhi:Sultan Chand & Sons (Unit I, III, IV, V) .
- 2 ,Avtar Singh.. (2018). Company law. (17th Edn.) New Delhi:Eastern Book Company.

## References

- 1 Kuchhal M.C., (2017). Secretarial Practice. (18th Edn.) New Delhi:Vikas Publishing House (P) Ltd..
- 2 GognaP.P.S,,. (2016). A text book of company law. (11th Edn.) New Delhi:TSultan chand&sons.
- 3 Saravanavel.p,. (2017). Corporate Law and Governance. (1st Edn.) Mumbai:Himalaya Publishing Home Pvt Ltd.
- 4 Ghosh .P.K and Balachandran. V. ,. (2018). Company law and Secretarial practice. (1st Edn.) New Delhi:Sultan Chand & Sons.





Course Code	Course Name	Category	L	T	P	Credit
195CO1A4CC	BANKING THEORY, LAW AND PRACTICE	CORE	5	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- To Obtain knowledge in Licensing, Opening of branches, Functions of Banks, Inspection
- To understand the types of Negotiable Instruments
- To Acquire stuff about collecting banker's duties

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Obtain knowledge in Licensing, Opening of branches, Functions of Banks, Inspection, organization, working and importance, functions	K4
CO2	Acquire stuff about collecting banker's duties and banking technology	K2,K3
CO3	Learn about opening and maintenance of account in Banks	K2
CO4	Understand the types of Negotiable Instruments.	K2,
CO5	Gain knowledge on Loans and advances of commercial banks	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

S Strong

M Medium

L Low



195CO1A4CC	BANKING THEORY, LAW AND PRACTICE	SEMESTER IV
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**Total Credits: 4**

**Total Instruction Hours: 72 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 16 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 14 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 15 h

Cheque - essentials of valid cheque - crossing - marking and 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 15 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).



- 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.) New Delhi: S.Chand and Co.

## References

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

		
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*B.Com.(Students admitted during the AY 2021-22)*

Course Code	Course Name	Category	L	T	P	Credit
192MT1B41B	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



192MT1B4IB	BUSINESS STATISTICS	SEMESTER IV
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Total Credits: 4

Total Instruction Hours: 48 h

### Syllabus

#### Unit I Statistics 9 h

Introduction-Origin and Growth of Statistics-Statistics as Data- Collection of Data- Primary and Secondary Data - Methods of Collecting Primary Data and Secondary Data - Classification and Tabulation of Data - Meaning and Objective of Classification-Types of Classification - Diagrammatic and Graphic Presentation - General Rules for Constructing Diagrams-Types of Diagrams-Graphs of Frequency Distributions

#### Unit II Measures of Central Value and Dispersion 9 h

Function of an Average - Characteristics of Typical Average - Limitations - Properties - Mean - Calculation of Mean - Merits of - Mean - Demerits of Mean - Median - Calculation of Median - Merits of Median - Demerits of Median - Mode - Calculation of Mode -Merits of Mode - Demerits of Mode - Range - Quartile Deviation - Standard Deviation

#### Unit III Correlation and Regression 9 h

Types of Correlation - Scatter diagram Method - Coefficient of Correlation -Karl Pearson's Coefficient of Correlation - Merits and Demerits of Correlation- Rank Correlation - Regression - Uses - Difference between Correlation and Regression - Method of Studying Regression - Regression Equations - Regression equation of Y on X - Regression equation of X on Y

#### Unit IV Analysis of Time Series 9 h

Uses - Time Series Models - Secular Trend - Seasonal Variation - Cyclical Variation - Irregular Variation - Measurement of Secular Trend - Graphic Method - Semi Average Method - Moving Average Method - Method of Least Squares - Method of Simple Averages





**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.

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*B.Com. (Students admitted during the AY 2021-22)*

Course Code	Course Name	Category	L	T	P	Credit
195CO1A4SA	EXECUTIVE BUSINESS COMMUNICATION	SEC- II	4	-	-	3

### PREAMBLE

This course has been designed for students to learn and understand

- about the importance and methods of Communication
- the Agenda and minutes for meetings
- to Prepare Resume and Speak in forums

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the importance and methods of Communication	K1, K2
CO2	Capture the procedures to write trade enquiry letters.	K2, K3
CO3	Obtain the knowledge about banking and Insurance correspondence.	K2, K3
CO4	Acquire skills to prepare Agenda and minutes for meetings	K2, K3
CO5	Prepare Resume and Speak in forums	K2, 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	M	M

S Strong

M Medium

L Low



195CO1A4SA	EXECUTIVE BUSINESS COMMUNICATION	SEMESTER IV
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**Total Credits: 3**

**Total Instruction Hours: 48 h**

### Syllabus

**Unit I Business Communication 8 h**

Business Communication: Meaning - Importance of Effective Business Communication-Modern Communication Methods - Barriers to communication  
Business Letters: Need - Functions - 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.

**Unit III Banking Correspondence 10 h**

Banking Correspondence - Types - Structure of Banking Correspondence - Elements of a good Banking Correspondence - Insurance - Meaning and Types - Insurance Correspondence -Difference between Life and General insurance - Meaning of Fire Insurance - kinds - Correspondence relating to Marine Insurance - Agency Correspondence- Introduction- kinds - Stages of Agency Correspondence - Terms of Agency Correspondence.

**Unit IV Secretarial Correspondence 10 h**

Company Secretarial Correspondence - Introduction - Duties of secretary - classification of Secretarial Correspondence - Specimen letters - Agenda and Minutes of Report Writing- Introduction - Types of Reports - preparation of Report writing.

**Unit V Application Letters 10 h**


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



- 1 Rajendra pal Korahill, (2017). Essentials of Business communication. (1st Edn.) New Delhi:Sultan Chand & Sons.
- 2 Mary Ellen Guffey, Dana Loewy, (2018). Essentials of Business communication. (11h Edn.) Cincinnati :South-Western College .

## References

- 1 Ramesh, M.S and Pattanshetti C.C.,. (2017). Business communication. (1st Edn.) New Delhi:Sultan Chand & Sons.
- 2 Rodriquez M.V.,. (2018). Effective Business Communication Concept. (1st Edn.) New Delhi:Vikas Publication.
- 3 Premavathi.N.,. (2017). Business communication & correspondence. (3 rd Edn.) New Delhi:Sultan Chand & Sons.
- 4 Jain Omprakash and V.K.Biyani,. (2018). Business Communication. (1 st Edn.) Chennai:Margham Publisher.

		
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195CO1A4GA	GENERIC ELECTIVE : BASICS OF STOCK MARKET	SEMESTER IV
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**Total Credits: 2**

**Total Instruction Hours: 24 h**

### Syllabus

**Unit I Investment 4 h**

Investment- Meaning - Need - Features - Investors - Types - Investment avenues.

**Unit II Capital Market 5 h**

Meaning - Definition - Characteristics, kinds of capital market, functions, importance - Indian Capital Market - Evolution and Growth

**Unit III Shares 5 h**

Shares - Meaning - Types of Shares - Rights of Equity shareholders - Types of Preference shares - Difference between equity and Preference shares

**Unit IV Stock exchange 5 h**

Origin - Meaning - Definition, functions of Stock Exchange, features, benefits and limitations - Stock Exchange in India, types of speculators, recent development in Stock Exchange.

**Unit V Securities and Exchange Board of India 5 h**

Introduction of SEBI - Objectives of SEBI, functions, powers - Dematerialization, Benefits of Dematerialization.





### Text Books

- 1 E Gordon & Dr..Natarajan L., (2016). Financial Markets and Institutions . (10th Edn.) New Delhi:Himalaya Publishing House .
- 2 , Dr. Natrajan. L.. (2016). Security Laws & Market Operations. (5th Edn.) Chennaii:Margham Publications.

### References

- 1 Bhole L.M,. (2016). Financial Institutions and Markets . (6th Edn.) New Delhi :Tata Mc Graw Hill Eduation ..
- 2 Dr. Gurusamy. S.,,. (2009). Financial Services and Markets. (3rd Edn.) New Delhi:tat Mc Graw Hill .
- 3 Khan M Y ,. (2017). Financial Services . (9th Edn.) New Delhi:Tata McGraw-Hill Education, .
- 4 Siddhartha Sankar Saha ,. (2017). Indian Financial Systems and Markets . (6tht Edn.) New Delhi:Tat Mc Graw Hill .



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



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### 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:

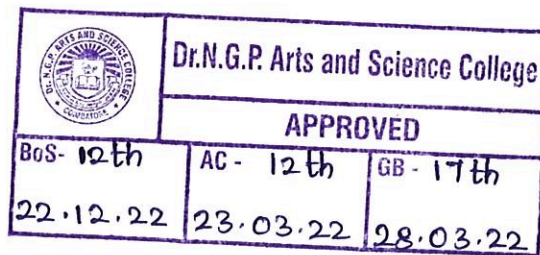
- அனைத்து அலகுகளில் இருந்தும் வினாக்கள் அமைதல் வேண்டும்
- பகுதி இ -க்கான வினாக்கள் இது அல்லது அது என்ற அடிப்படையில் அந்தந்த அலகுகளில் அமைதல் வேண்டும்

### Text Books

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

### References

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



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191TL1A4AB	பகுதி - 4 : சிறப்புத்தமிழ் - தாள் : II (Advanced Tamil )	128 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



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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.



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### 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>

		
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192PY1A4AA	AECC : GENERAL AWARENESS	SEMESTER IV
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Total Credits: 2

Total Instructions Hours: 24 h

S.No	Contents
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, Arrora 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.

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Course Code	Course Name	Category	L	T	P	Credit
195CO1A5CA	HIGHER CORPORATE ACCOUNTING	CORE	5	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the accounting procedures relating to Amalgamation, Absorption, and Reconstruction
- to prepare the accounting statement of Banking Companies.
- the system of recording transactions in the books of accounts of Insurance Companies and Electricity Companies.

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	prepare ledger accounts relating to amalgamation, absorption and reconstruction	K2
CO2	consolidate the balance sheets of Holding Companies	K3
CO3	obtain knowledge in final accounts of Banking Company	K3
CO4	prepare the final accounts of Insurance Companies	K4
CO5	gain knowledge in preparing accounts of Electricity Companies	K5

### MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



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195CO1A5CA	HIGHER CORPORATE ACCOUNTING	SEMESTER V
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Total Credits: 4

Total Instruction Hours: 72 h

### Syllabus

**Unit I** Amalgamation, Absorption, External Reconstruction 15 h

Amalgamation and Absorption - meaning, purchase consideration - Methods of Accounting - pooling Interest Method and purchase method. External Reconstruction

**Unit II** Holding Companies 12 h

Accounts of Holding & Subsidiary Companies - Consolidation of Balance Sheets with treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus issue and payment of dividend (Inter Company Holding and Owings excluded).

**Unit III** Banking Company Accounts 15 h

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

**Unit IV** Insurance Company Accounts 12 h

Accounts of Insurance Companies: General Insurance and Life Insurance-Insurance Regulatory Development Authority of India (IRDAI) - Duties, powers -Functions-Preparation of final account of Insurance companies.

**Unit V** Accounts for Electricity Companies 12 h

Statements of Accounts for Electricity Companies-Treatment of Repairs and Renewals - Accounting Standards - IFRS - Financial Reporting (Theoretical Aspects

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




## Text Books

- 1 Jain S.P and Narang K.L, 2016. Higher Corporate Accounting (First edition 2004) Kalyani Publications, Chennai.
- 2 Gupta R.L and Radhasamy, 2013. Introduction to Corporate Accounting (10<sup>th</sup> revised edition) Sultan chand & sons, New Delhi.

## References

- 1 Reddy T.S and Murthy.A, 2013. Corporate Accounting (Revised Edition) Margham Publications Chennai
- 2 SN Maheshwari, Suneel.K. Maheshwari. (2018) Corporate Accounting. 6<sup>th</sup> edition .Chennai: Vikas Publications.
- 3 Joseph. T, 2009. Corporate Accounting vol -1, (first edition) Tata McGraw-Hill Education Pvt.ltd., New Delhi.
- 4 Radhika. P. Anita Raman, 2018, Corporate Accounting, Mc Graw Hill Education, Chennai.

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Course Code	Course Name	Category	L	T	P	Credit
195CO1A5CB	INDUSTRIAL LAW	CORE	4	-	-	3

## PREAMBLE

This course has been designed for students to learn and understand

- the various provisions of the important Acts related to Factories and Employees
- the role of Industries, Regulations and Development
- the concept Workmen's Compensation and insurance facilities to employees.

## COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	understands about Factories Act, health, safety and welfare measures.	K1,K2
CO2	acquire knowledge on Trade Union and Industrial Disputes.	K3,K4
CO3	gain knowledge on workmen compensation and its calculation.	K1,K2
CO4	understands about employees insurance and rules relating to payment of wages.	K2,K3,K4
CO5	understand about Bonus Act and Provident Fund schemes available.	K2,K3

## MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



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195CO1A5CB	INDUSTRIAL LAW	SEMESTER V
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136

Total Credits: 3

Total Instruction Hours: 48 h

### Syllabus

#### Unit I The Factories Act 8 h

The Factories Act, 1948- Object, Amendments, Definitions, Approval, licensing and registration of factories, health, safety and welfare, provisions relating to hazardous processes employment of women and children.

#### Unit II The Trade Unions Act , The Industrial Disputes Act 12 h

The Trade Unions Act, 1926 -Definition, Object- certain acts to apply to registered trade union - registration of trade unions -cancellation of registration and appeal-rights and privileges -duties and liabilities amalgamation of trade unions-dissolution.

The Industrial Disputes Act, 1947 -Definitions - Authorities under the Act, Reference of disputes arbitration -Major provisions relating to Industrial disputes - Award and settlement -lay-off and retrenchment -strikes and lock-outs closure - special provisions relating to them.

#### Unit III The Workmen's Compensation Act 10 h

The Workmen's Compensation Act, 1923 -Objects -Definitions -Employer's liability for compensation -amount of compensation -method of calculating compensation, distribution of compensation -notice and claim -return as to compensation -The Minimum Wages Act, 1948 - objects -definitions.

#### Unit IV The Employees State Insurance Act 8 h

The Employees State Insurance Act, 1948 -Objects -Definitions - Administration of the scheme - general provisions of the corporation committee and council-contributions various benefits. The Payment of Wages Act, 1936-definition - rules for payment of wages -deductions from wages -registers and records -inspection.



## Unit V The Payment of Bonus Act

10 h

The Payment of Bonus Act, 1965 -Objects -Definitions -Eligibility and disqualifications for bonus- determination of bonus -determination of surplus - payment of bonus linked with production or productivity. The Employees Provident Fund and Miscellaneous Provisions Act, 1952- object -definition - employees provident fund schemes -employees family pension scheme and fund.


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

### Text Books

- 1 N.D.Kapoor, 2018, Elements of Industrial Laws. Sultan Chand & Sons P Ltd 12th edition
- 2 Sunil N Shah, 2017, Industrial Law , Himalaya Publishing House 2nd Revised edition

### References

- 1 Malik P.L 2017 'Industrial law' 25th Edition ,Eastern Book Company, Lucknow
- 2 Padhi P.K, 2019 ,'Labour and Industrial Laws' , PHI learning 4th Edition
- 3 P.C.Tulsian , 2012'Business and Industrial Laws', S.Chand & Co, New Delhi Revised Edition
- 4 Kumar H.L 2019, 'Labour and Industrial Law' 11th Edition Universal Lexis Nexis

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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**



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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.

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Course Code	Course Name	Category	L	T	P	Credit
195CO1A5CC	PRINCIPLES OF AUDITING	CORE	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the concept of Auditing, qualification, qualities of an auditor.
- about audit note book and audit work papers
- about Internal Check, Vouching and Internal Audit.

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	grasp the concept of Auditing	K2
CO2	prepare Audit Note Book and Audit Work Papers	K3
CO3	understand the role of auditors	K2
CO4	know the Rights and Duties of Company auditor and preparation of audit report	K2,K4
CO5	adopt of E- Audit System	K3,K4

### MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



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195CO1A5CC	PRINCIPLES OF AUDITING	SEMESTER V
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Total Credits: 4

Total Instruction Hours: 48 h

### Syllabus

#### Unit I Introduction 12 h

Auditing- Origin - Definition - Objectives - Book Keeping, Accounting, Auditing and Investigation-Distinction Between Auditing and Investigation- Types - Advantages and Limitations - Qualification and Qualities of a good Auditor - Errors and its types - Audit Programmes - CAG.

#### Unit II Internal Control, Internal Check, Internal Audit 12 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 Valuation of Assets and Liabilities 8 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 10 h

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

#### Unit V Audit of Computerized Accounts 8 h

Audit of Computerized Accounts - Computer based Accounting Vs Conventional Accounting System-Computer assisted auditing techniques- Electronic Auditing - Investigation under the provisions of Companies Act.

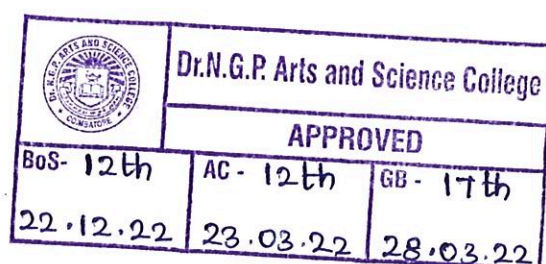


## Text Books

- 1 Tandon B.N, 2005, "Practical Auditing", S. Chand Company Ltd, New Delhi.
- 2 DinkarPagare, 2014, "Principles & Practice of Auditing", Sultan Chand & Sons, New Delhi.

## References

- 1 Kishnadwala V.H and Kishnadwala N.H, "Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi.
- 2 Jagdish Prakash, 2014, "Auditing- Principles, Practices and Problems", Kalyani Publishers, New Delhi.
- 3 Roger Daseen & Philip Wallage 2005 " Principles of Auditing Pearson Educatio UK
- 4 R.G. Saxena, 2018 "Principles and Practice of Auditing", Himalaya Publishing Hous.,



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Course Code	Course Name	Category	L	T	P	Credit
195CO1A5SA	STRATEGIC MANAGEMENT	SEC	4	-	-	3

### PREAMBLE

This course has been designed for students to learn and understand

- the concept and process of strategic management.
- how to formulate strategies and its implementation.
- strategic evaluation and control.

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	understand the concept and process of strategic management.	K1,K2
CO2	know about strategic formulation and SWOT analysis.	K3, K4
CO3	gain knowledge on Corporate level generic strategies and BCG matrix.	K1, K2
CO4	know the concept Strategic Implementation and Strategic Positioning.	K2, K3,K4
CO5	understand the process of Strategic Evaluation and control	K2, K3

### MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



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195CO1A5SA	STRATEGIC MANAGEMENT	SEMESTER V
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Total Credits: 3

Total Instruction Hours: 72 h

### Syllabus

**Unit I** Strategic Management 12 h

Strategic Management: Concepts-Difference between strategy and tactics-Three levels of strategy, strategic Management Process-Benefits, TQM and strategic management.

**Unit II** Strategic Formulation 15 h

Strategic Formulation: Corporate Mission: Need-Formulation, objectives: Classification- Guidelines, Goals: Features-Types, Environmental Scanning-Need-Approaches-SWOT analysis-ETOP-Value chain analysis

**Unit III** Choice of Strategy 16 h

Choice of strategy: BCG matrix- The GE nine cell planning grid- Corporate level generic strategies: Stability, Expansion, Retrenchment, Combination strategies.

**Unit IV** Strategic Implementation 14 h

Strategic Implementation: Role of top management- Process-Approaches, Resource allocation-Factors-Approaches, Mckinsey's 7s framework, Strategic Positioning-Four routes to competitive advantage

**Unit V** Strategic Evaluation and Control 15 h

Strategic Evaluation: Importance-Criteria- Quantitative and Qualitative factors, Strategic control: Process- Criteria- Types, Essential features of effective evaluation and control

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




## Text Books

- 1 Francis Cherunillam, 2015, Strategic Management-Himalaya Publishing House.
- 2 P.K. Ghosh, 2017, Strategic Planning and Management-Sultan Chand & Sons, New Delhi.

## References

- 1 V.S. Ramaswamy & S. Namakumar, 2018, Strategic Planning-Formulation of Corporate Strategy-Macmillan Business Books.
- 2 Gregory G Doss and Alex Miller, 2016, Strategic Management, McGraw Hill, New Delhi.
- 3 Mamoria and Mamoria, 2018, Business Planning and Policy-Himalaya Publishing House, New Delhi.
- 4 Srinivasan. R. 2015, Strategic Management The Indian Context, Prentice Hall of India,

		
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*B.Com. (Students admitted during the AY 2021-22)*

Course Code	Course Name	Category	L	T	P	Credit
195CO1A5DA	BUSINESS FINANCE	DSE	4	-	-	4

## PREAMBLE

This course has been designed for students to learn and understand

- the course on business finance provides a holistic view and approach on the financial aspects of business and the related activities.]
- and enables the students to estimate and analyse the financial needs and its source of an organization.
- the students can become the masters in analyzing the benefits of best sources of finance with minimal cost.

## COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	grasp the nature, scope and forms of business finance.]	K2 ]
CO2	making the skills for formulating business plans to the dynamic corporate scenario.]	K3, K4]
CO3	understand the theories of capitalization and its applications.]	K4]
CO4	comprehend the knowledge on capital structure and cost of capital.]	K4]
CO5	mobilize funds from different sources of finance.]	K4]

## MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



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B.Com. (Students admitted during the AY 2021-22)

195CO1A5DA	BUSINESS FINANCE	SEMESTER V
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148

Total Credits: 4

Total Instruction Hours: 48 h

### Syllabus

**Unit I** Introduction to Business Finance] 8 h

Business Finance: Introduction - Meaning- Concepts - Scope - Function of Finance - Traditional and Modern Concepts - Contents of Modern Finance Function.

**Unit II** Sources of Finance] 12 h

Sources and Forms of Finance: Equity Shares, Preference Shares, Bonds, Debentures and Fixed Deposits - Advantage and Disadvantages - Medium of Finance - Cloud Funding - Venture Capital - Lease Financing: Meaning - Forms - Merits and Demerits.

**Unit III** Financial Plan ] 10 h

Financial Plan: Meaning - Concepts - Objectives - Types - Steps - Significance - Fundamentals .

**Unit IV** Capitalisation ] 10 h

Capitalisation - Bases of Capitalisation - Cost Theory - Earning Theory - Over Capitalisation - Under Capitalisation: Symptoms - Causes - Remedies - Watered Stock - Watered Cost Vs. Over Capitalisation - Leverages and its types.

**Unit V** Capital Structure] 8 h

Capital Structure - Cardinal principles of capital structure - Trading on Equity - Cost of Capital - Concept - Importance - Calculation of Individual and Composite Cost of Capital.



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## Text Books

- 1 Shashi K. Gupta and Anuj K. Gupta, 2011, "Business Finance", Kalyani Publishers, New Delhi
- 2 Dr. R. S. Kulshreshtha (Author), Dr. V. S. Singh (Author), Dr. V. S. Singh Dr. R. S. Kulshreshtha (Preface), 2021, " Business Finance", SBPD Publications House

## References

- 1 I M Pandey, "Financial Management(12th Edition)", 2016, Pearson Publications, New Delhi
- 2 Sri Vatsava R M, " Essentials of Business Finance"(5th Edition), 2015, Himalaya Publishing House, New Delhi
- 3 Gurusamy S, " Financial Markets and Institutions"(3rd Edition), 2015, McGraw - Hill Education Pvt Ltd, New Delhi.
- 4 Prasanna Chandra, "Financial Management, Theory and Practice", 2019 (10 th Edition), Mc Graw Hill Publications, New Delhi

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Course Code	Course Name	Category	L	T	P	Credit
195CO1A5DB	BRAND MANAGEMENT	DSE	4			4

### PREAMBLE

This course has been designed for students to learn and understand

- the strategies to build up brand and its management to get hold of market share for the business
- about product, brand management and brand positioning.
- the importance of brand, brand rejuvenation and brand development.

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	understand the marketing intelligence acquisition methods	K2
CO2	formulate effective branding strategies for consumers and business products/services	K2,K3
CO3	apply branding principles and marketing communication concepts	K2,k3
CO4	interpret the performance data in quantitative and qualitative manner	K3, K4
CO5	develop a new product based on market	K4

### MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



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B.Com. (Students admitted during the AY 2021-22)

195CO1A5DB	BRAND MANAGEMENT	SEMESTER V
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Total Credits: 4

Total Instruction Hours: 48 h

### Syllabus

**Unit I** Concepts and Process of branding 10 h

Introduction of brands – concepts and process – brand mark and trade mark – different types of brands – selecting a brand name – functions of a brand – branding decisions – influencing factors.

**Unit II** Brand Positioning 8 h

Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building.

**Unit III** Brand Impact 10 h

Branding impact on buyers – competitors, Brand loyalty – loyalty- programmes – brand equity – role of brand manager – Relationship with manufacturing marketing - finance - purchase and R & D – brand audit.

**Unit IV** Brand Strategies 10 h

Meaning - Designing and implementing- branding strategies – forces affecting brand and maintenance of brand - Module overview - Brand Architecture- Designing Brand Architecture- Case studies.

**Unit V** Brand Rejuvenation 10 h

Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Co-branding




## Text Books

- 1 Ramesh Kumar S. 2011, "Managing Indian Brands", Vikas publishing House (P) Ltd., New Delhi.
- 2 Jean Noel, Kapferer, 2013, "Strategic brand Management", The Free Press, New York.

## References

- 1 Kevin Lane Keller, 2015, "Strategic Brand Management", Pearson Education, New Delhi.
- 2 Jagdeep Kapoor, 2007 "Brandex", Biztantra, New Delhi,.
- 3 Ram Kishen and Nalini Dutta, 2015, "Strategic Brand Management", Ane Books Pvt. Ltd, New Delhi - 110002.
- 4 Tapan K. Panda, 2016 "Product and Brand Management", Noida -201301 Uttar Pradesh, India.

		
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Course Code	Course Name	Category	L	T	P	Credit
195CO1A5DC	FUNDAMENTALS OF INSURANCE	DSE	4	-	-	4

## PREAMBLE

This course has been designed for students to learn and understand

- the concepts and needs of insurance business.
- the functions and different types of insurances.
- how agency functions are performed and qualities of an agent.

## 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 needs of insurance	K1, K2
CO2	become an agent of an insurance company	K2, K3
CO3	understand the functions of an insurance	K2
CO4	obtain the skills to manage the actuarial	K2, K3
CO5	classify the types of insurance with related Components	K2

## MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



195CO1A5DC	FUNDAMENTALS OF INSURANCE	SEMESTER V
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154

Total Credits: 4

Total Instruction Hours: 48 h

### Syllabus

#### Unit I Introduction to Insurance 8 h

Introduction to insurance: Meaning, Definition of insurance- General principles of insurance-Types of insurance life -Difference between life and other types of insurance, Growth & Development of Indian insurance industry- Regulations of insurance business and the emerging scenario – IRDA.

#### Unit II Life Insurance 10 h

Introduction to life insurance- Features of life insurance-Essentials of life insurance, Different types of life policies- Annuities, Formation of life insurance contracts- Assignment and nominations- Lapses and revivals of policies. Surrender value, paid up value, Loans- Claims- Procedure for claims- Settlement of claims- Death and Maturity.

#### Unit III Fire Insurance, Marine Insurance 10 h

Fire insurance contracts- Fire insurance coverage- Policies for stocks- Rate fixation in fire insurance- Settlement of claims.

Marine Insurance Functions- Marine perils- Types of marine policies- Clauses in general use-Warranties and conditions- Proximate cause- Subrogation and conciliation - Re-insurance-Double insurance-Types of marine losses.

#### Unit IV Miscellaneous Insurance 12 h

Motor insurance - Employer's liability insurance- Personal accident and sickness insurance - Aviation insurance- Burglary insurance- Fidelity guarantee insurance- Engineering insurance- Cattle insurance- Crop insurance.

#### Unit V Agent, Functions 8 h

Procedures for Becoming an Agent: Legal requirements - Pre- requisite for obtaining a license: Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices, Functions of an Agent - Material information; Nomination and assignment; Legal procedure regarding settlement of policy claims.



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## Text Books

- 1 Mishra M.N, 2016., Insurance Principles and Practice (9th edition) S. Chand and Co, New Delhi.
- 2 HarigovindDayal November 2017, The Fundamentals of Insurance (1st edition) Notion press

## References

- 1 Gupta, P.K. 2019, Insurance and Risk Management (2nd edition) Himalaya Publishing House
- 2 Maggioni, Massimiliano, Turchetti, Giuseppe 2019, Fundamentals of the Insurance Business (1st edition) Springer International Publishing
- 3 George E.Rejda and Michael McNamara April 2017, Principles of Risk Management & Insurance (13th edition) Pearson Publications
- 4 M.Easwari Karthikeyan, 2020, Fundamental Principles of Insurance (1st edition) Sahitya Bhawan Publications, Agra

		
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*B.Com.(Students admitted during the AY 2021-22)*

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

### PREAMBLE

This course has been designed for students to learn and understand

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

### COURSE OUTCOMES

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

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

### MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



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B.Com. (Students admitted during the AY 2021-22)

192MT1A5AA	RESEARCH METHODOLOGY	SEMESTER V
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Total Credits: 2

Total Instruction Hours: 24 h

### Syllabus

**Unit I** Introduction to Research 4 h

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

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

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

**Unit III** Experimentation and research 5 h

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

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

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

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


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



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

## References

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

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

### PREAMBLE

This course has been designed for students to learn and understand

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

### COURSE OUTCOMES

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

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

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**





195IB1A6CA	MANAGEMENT ACCOUNTING	SEMESTER VI
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Total Credits: 4

Total Instruction Hours: 60 h

### Syllabus

#### Unit I Management Accounting 10 h

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

#### Unit II Ratio Analysis 10 h

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

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

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

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

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

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

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

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

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




## Text Books

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

## References

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

		
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Course Code	Course Name	Category	L	T	P	Credit
195CO1A6CA	BUSINESS TAXATION	CORE	4	-	-	3

### PREAMBLE

This course has been designed for students to learn and understand

- the provisions of indirect taxation and levy of tax at different rates.
- the basic concept and procedure for registration under GST.
- the procedures followed in calculating GST.

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	know the features of indirect tax laws and its impact.	K1,K2
CO2	gain knowledge on GST and its kinds.	K2,K3
CO3	understand the procedure for registration under GST.	K3,K4
CO4	calculate the tax payable and amount of tax refund.	K2
CO5	acquire the knowledge in types of customs duties and remission of tax.	K3,K4

### MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low





195CO1A6CA	BUSINESS TAXATION	SEMESTER VI
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Total Credits: 3

Total Instruction Hours: 48 h

### Syllabus

#### Unit I Introduction to Indirect Tax 8 h

Indirect Tax-Special features of Indirect Taxes-Contribution to Government Revenues-Taxation under the Constitution-Advantages and Disadvantages of Indirect Taxes.

#### Unit II Goods and Service Tax 10 h

Goods and Service Tax: Introduction to GST-Meaning-Objectives-Constitutional Amendment of GST- Salient features of GST- Kinds of GST: Central GST-State GST- Inter-state GST-GSTC-Benefit of GST-Limitations of GST in India. Types of Rates under GST - Taxes subsumed under State Goods and Services Tax Act 2017- Taxes subsumed under Central Goods and Services Tax Act 2017.

#### Unit III Registration Procedure for GST 10 h

Registration Procedure for GST- Input Tax Credit in GST - Inter-state Transaction of Goods and Services Model-Advantages of IGST Model-Exemption under GST - Impact of GST in various Sectors- Model of GST with Examples.

#### Unit IV Levy and Collection of Tax 10 h

Levy and Collection under The Integrated Goods and Services Tax Act 2017- Meaning of important terms: Integrated tax, intermediary, location of the recipient and supplier of services, output tax. Levy and Collection of Tax- Determination of nature of Supply- Inter-State supply and Intra-State supply- Place of Supply of Goods or Services - zero-rated supply.

#### Unit V Customs Duty 10 h

Introduction to Customs Laws in India - The Customs Act 1962 - The Customs Tariff Act 1975- Levy and Exemption from Custom duty - Different Types of Customs Duties - Abatement of duty in Damaged or Deteriorated Goods - Remission on duty on lost, Destroyed or abandoned goods - Customs Tariff Act 1985 - Customs Duty Drawback.




## Text Books

- 1 Balachandran.V, 2014, "Indirect Taxation", Sultan Chand &Co., New Delhi.
- 2 Gupta.S.S, 2017, "GST Laws and Practice" Taxman Publication, New Delhi.

## References

- 1 Chaarles. L.J., 2022, "Essentials of Goods and Service Tax", Vijay Nicole Pvt. Ltd. Chennai.
- 2 Dr. Mehrotra. H.C & Prof. V.P. Agarwal, 2021, "Goods and Services Tax", 8th Revised Edition, 1st January, Sahitya Bhawan publication, Agra.
- 3 Milind Kumar, 2019, " Goods and Services Tax: Law and Practice", 1st edition, Eastern Book Company.
- 4 DateyV.S., 2018."GST Ready Reckoner", 6th edition, Taxman Publications, New Delhi.

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Course Code	Course Name	Category	L	T	P	Credit
195CO1A6CV	PROJECT WORK & VIVA-VOCE	CORE	-	-	8	4

### PREAMBLE

This course has been designed for students to learn and understand

- how to choose a project title.
- the basic procedures in framing the questionnaire.
- how to use the tools in the project.

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Identify the problems on thrust areas.	K1,K2
CO2	Frame questionnaire or metric to collect information pertaining to the existing problems.	K2,K3
CO3	Comprehend the data collected for analysis	K3,K4
CO4	Extract the results of data analysis.	K2
CO5	Suggest the solution based on the results of the study.	K3,K4

### MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



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195CO1A6CV	PROJECT WORK & VIVA-VOCE	SEMESTER VI
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**Total Credits: 4**

**Total Instruction 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. A minimum of two reviews have to be done, one at the time finalizing the questionnaire/identifying the primary data and the second review at the time of commencement of report writing. They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CIA as per the norms stated below:

First Review	15Marks
Second Review	15Marks
Work Diary	10Marks
<b>Total</b>	<b>40Marks</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>60Marks</b>



Course Code	Course Name	Category	L	T	P	Credit
195CO1A6SA	COMPETENCY SKILL FOR PERSONALITY DEVELOPMENT	SEC	3	-	-	3

### PREAMBLE

This course has been designed for students to learn and understand

- about soft skill and its requirement.
- the skill required to ace interview and etiquette.
- communication skill and decision making skills.

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	To understand about soft skills and its requirements.	K2
CO2	Gaining knowledge on developing Interpersonal Communication.	K3
CO3	Knowing how to present in the interview and its Etiquette.	K3
CO4	Understanding about Personality Development and managing positive and negative self-image.	K4
CO5	Acquiring knowledge on Decision making skills, Stress Management.	K5

### MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



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B.Com. (Students admitted during the AY 2021-22)

195CO1A6SA	COMPETENCY SKILL FOR PERSONALITY DEVELOPMENT	SEMESTER VI
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Total Credits: 3

Total Instruction Hours: 36 h

### Syllabus

**Unit I** Introduction to Soft Skill 8 h

Soft Skills - Introduction and Definition-Significance - Importance- Process and Measurement of Soft Skill Development-Self Discovery-Positivity and Motivation.

**Unit II** Interpersonal Communication 5 h

Interpersonal Communication -Public Speaking-Group Discussion-Non-Verbal Communication- Teamwork and Leadership Skills.

**Unit III** Interview Skills 5 h

Interview Skills-Presentation Skills-Etiquette and Manners-Time Management-Preparation of CV.

**Unit IV** Personality Development 8 h

Personality Development- Introduction-Dimensions-Winning-Positive Self Image and Negative Self Image- Projecting a Positive Social Image.

**Unit V** Interpersonal Skills 10 h

Decision-Making and Problem-Solving Skills- Conflict Management-Stress Management-Leadership and Assertiveness Skills-Emotional Intelligence.

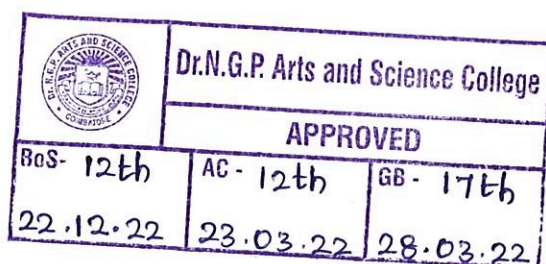


## Text Books

- 1 Rao V.B., 2020, "Personality Development & Soft Skills", BS Publications, New Delhi.
- 2 Prashant Sharma, 2019, "Soft Skills Personality Development for Life Success", Second Edition, BPB Publications, New Delhi.

## References

- 1 Krishnaswamy, 2015, "Mastering communication skills and Soft skills: A Learners guide to life skills", Bloomsbury Publishers.
- 2 Lakshminarayanan. K.R., 2015, "Managing Soft Skills", Scitech Publishers, Chennai.
- 3 Dorch, Patricia, 2013, "What Are Soft Skills?" New York: Execu Dress Publisher.
- 4 Kamin, Maxine, 2013, "Soft Skills Revolution: A Guide for Connecting with Compassion for Trainers, Teams, and Leaders", Washington, DC: Pfeiffer & Company.



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Course Code	Course Name	Category	L	T	P	Credit
195CO1A6DA	ENTREPRENEURIAL DEVELOPMENT	DSE	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the concepts of entrepreneurship and its development.
- about self-reliance in the business.
- the procedures relating to Project identification.

### 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 Towards nation building	K1,K2
CO2	capture the procedures relating to Project identification, Project formulation and Project	K2,K3
CO3	aware of Institutional Service to entrepreneurs.	K2
CO4	avail institutional finance to entrepreneurs.	K2, K4
CO5	Follow the procedures to receive incentives, subsidies and taxation benefits.	K2,K3, K4

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



195CO1A6DA	ENTREPRENEURIAL DEVELOPMENT	SEMESTER VI
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Total Credits: 4

Total Instruction Hours: 48 h

### Syllabus

#### Unit I Concept of Entrepreneurship 10 h

Concept of Entrepreneurship: Definition, Nature and Characteristics of Entrepreneurship -Function and type of entrepreneurship phases of EDP. Development of women entrepreneur & rural entrepreneur -including self-employment of women council scheme.

#### Unit II Project identification 10 h

Project identification - process -selection of the project - project formulation evaluation - feasibility analysis, Project Report, start-up Capital, venture capital, Seed Capital, Crowd Funding, Angel funding.

#### Unit III Institutional service to entrepreneur 15 h

Institutional service to entrepreneur - DIC, SIDO, NSIC, SISI, SSIC, SIDCO - ITCOT, IIC, KVIC, Department of MSME.

#### Unit IV Institutional finance to entrepreneurs 10 h

Institutional finance to entrepreneurs: IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC, GIC, SIPCOT - SIDBI, Commercial banks - Recent government schemes for startups - MUDRA scheme.

#### Unit V Incentives and subsidies 15 h

Incentives and subsidies - Subsidy services - subsidy for market - Tax holiday to MSME, role of entrepreneur in export promotion and import substitution.

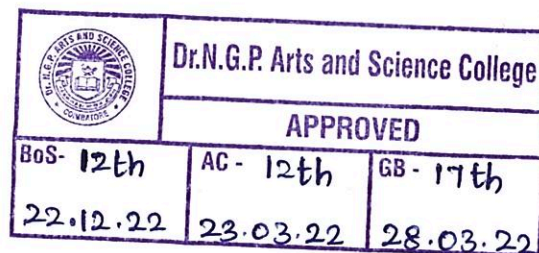


## Text Books

- 1 Dr.Gupta C.B. and Dr. Srinivasan. N, 2020, "Entrepreneurial Development", S Chand And Company Limited, New Delhi.
- 2 Khanka S.S., 2020, "Entrepreneurial Development", S Chand And Company Limited, New Delhi.

## References

- 1 Dr.Gupta O.P., New Edition (Re-Printed in 2020), "Fundamentals of Entrepreneurship", SBPD Publishing House (Sanjay Sahitya Bhawan), Agra.
- 2 Dr. Sarvamangala R., Dr. Kalaivani K. N, Dharmendra H, 2021 "Emerging Trends in Entrepreneurship" Himalaya Publishing House Pvt Ltd., Bangalore.
- 3 Dr.Vasant Desai, 2017, "Management of Ssmall Scale Industries", Himalaya Publishing House. Bangalore.
- 4 Dr.Vasant Desai, Dr. Yayati Nayak, 2018, "Entrepreneurship" Himalaya Publishing House Pvt Ltd., Bangalore.



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Course Code	Course Name	Category	L	T	P	Credit
195CO1A6DB	CUSTOMER RELATIONSHIP MANAGEMENT	DSE	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the concept of customer relationship Management.
- about customer's psychology to attain corporate goals.
- the customer needs and values.

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	obtain information relating to CRM.	K2
CO2	analyze the customer needs and values.	K1,K2
CO3	know the customer centric business and bonding of customer relationship.	K2,K4
CO4	grasp strategies about customer relationship Management.	K2,K4
CO5	acquire knowledge on client retention.	K2,K3

### MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



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195CO1A6DB	CUSTOMER RELATIONSHIP MANAGEMNT	SEMESTER VI
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Total Credits: 4

Total Instruction Hours: 48 h

### Syllabus

**Unit I CRM 10 h**

CRM: Concept- Need for CRM- Characteristics and Peculiarities of CRM-Steps in CRM-relevance of CRM-Customer Expectations (branding identity, loyalty, Innovation).

**Unit II Customer profile 10 h**

Customer profile – customer values – customer life cycle – economics of customer care-characteristics of outstanding customer service-managing customer satisfaction.

**Unit III Customer centric business 9 h**

Customer centric business - Customer centric marketing – bonding of customer relationship.

**Unit IV CRM strategy 9 h**

Customer Defection-Contact Centres for CRM-CRM strategy.

**Unit V Budgeting and Budgetary Control 10 h**

Client retention programmes-reorganization-customer loyalty-customer rewards programmes-CRM inaction-E-solution-Green Product.

**Note:**Case Studies can be Included.



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## Text Books

- 1 Zikmund, 2012, "Customer Relationship Management", Wiley.
- 2 Francis Buttle, 2013, "Customer Relation Management: Concepts and Technologies", 2nd edition, Routledge Publisher, New York.

## References

- 1 Kumar.V, Werner Reinartz, 2018 "Customer Relationship Management: Concept, Strategy and Tools", Springer, Berlin, Heidelberg
- 2 Francis Buttle and Stan Maklan, 2015, "Customer Relationship Management Concepts and technologies", Third edition, Routledge, New York
- 3 Rogen Baran, Christopher Zerres & Michael Zerres, 2014, "Customer Relationship Management" 1st edition ,
- 4 Alok Kumar Rai, 2011, "CRM concept & cases", Prentice Hall of India Private Limited, New Delhi.

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*B.Com.(Students admitted during the AY 2021-22)*

Course Code	Course Name	Category	L	T	P	Credit
195CO1A6DC	PRINCIPLES OF WEB DESIGNING	DSE	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- about XML, HTML and its problems.
- analysing and creating image, cookies in the web.
- how to create Active server page and web database tools.

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	acquiring knowledge on XML and problems with HTML	K2
CO2	illustrate and creating image, Hyperlinks and Table Tags.	K3
CO3	gain knowledge on Java Script, Creation and use of Cookies.	K3
CO4	understanding about CGI and server requirements.	K4
CO5	preparation of Active server page, Web Database Tools.	K5

### MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



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B.Com. (Students admitted during the AY 2021-22)

195CO1A6DC	PRINCIPLES OF WEB DESIGNING	SEMESTER VI
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Total Credits: 4

Total Instruction Hours: 48 h

### Syllabus

**Unit I** Introduction to HTML 10 h

HTML & Graphics : HTML 4.0 Tag Reference, Global Attributes, Event Handlers, Document Structure Tags, Formatting Tags, List Tags, Hyperlinks, Image & Image Map, Table Tags, Form Tags, Frame Tags, Executable Content Tags. Image Maps, Advanced Graphics, Tables, Frames, Forms & Style Sheets.

**Unit II** Problems and types of XML 8 h

XML: Introduction to XML, Problems with HTML & SGML. Types of XML Markup. Document Type Definitions, Linking, Using Style Sheets with XML, XML Summary.

**Unit III** Java Script and DHTML 12 h

Introduction to Java Scripting, Web Browser Object Model, Manipulating Windows & Frames with Java Script. Using Java Script to create smart forms. Cookies and State Maintenance: Maintaining State, Introduction to Cookies, Advantages and limitations of Cookies, Disadvantages of Cookies, How to Use Cookies, which Servers and Browsers support Cookies. Introduction to DHTML. Advanced Netscape DHTML, Advanced Microsoft DHTML & Cross browser DHTML.

**Unit IV** CGI and requirements of CGI 10 h

CGI & Server side scripting, CGI & the WWW, Beyond HTML with CGI, How CGI works. CGI Server requirements for WINDOWS-NT & UNIX, CGI script structure, Standard CGI Environment Variables, CGI Libraries, Java Servlets, Server-Side.

**Unit V** Introduction to ORACLE, MS-ACCESS 8 h

Java Script -Web Database Tools, ORACLE & MS-ACCESS, Database tools, PHP, Server Side includes. Visual Basic, Scripting Edition & Active Server Pages.




## Text Books

- 1 Satish Jain, 2020, "Web Designing and Publishing", BPB Publications, New Delhi.
- 2 Joel Sklar, 2014, Principles of Web Design: The Web Warrior Series, Cengage Learning India Private Limited, Uttar Pradesh.

## References

- 1 Jessica Minnick, 2016, "Web Designing with HTML & CSS3: Complete". Cengage Learning India Private Limited, Uttar Pradesh.
- 2 Jason Beaird, 2010, "The Principles of Beautiful Web Design." Site point.
- 3 Thomas A. Powell, 2002, "Web Design Complete Reference", McGraw Hill, Uttar Pradesh.
- 4 David K. Farkas, Jean B. Farkas, 2002, "Principles of Web Design", Longman Publisher Hyderabad.

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*B.Com. (Students admitted during the AY 2021-22)*

Course Code	Course Name	Category	L	T	P	Credit
195CO1A6DD	FINANCIAL MARKETS	DSE	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the basic knowledge on nature and structure of financial markets.
- about corporate securities and merchant banking.
- about secondary markets, SEBI, financial intermediaries and various modes of financing.

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	understand the structure of financial markets.	K2
CO2	aware of corporate securities and merchant banking.	K3, K4
CO3	acquire the knowledge of secondary markets and SEBI.	K2
CO4	grasp about governing the financial Intermediaries.	K2
CO5	analyze the modes of financing and Securitization.	K4

### MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low





195CO1A6DD	FINANCIAL MARKETS	SEMESTER VI
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Total Credits: 4

Total Instruction Hours: 48 h

### Syllabus

**Unit I** Introduction to Financial Markets 11 h

Financial Markets – Structure of Financial Markets – Financial Investment – Money Market in India –Recent Developments; objective of Money Market- Indian Capital Markets – Difference between Money Market and Capital Market – Classification and object of Indian Money Markets and Structure of Capital Markets.

**Unit II** Merchant Banking 9 h

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

**Unit III** Secondary Market & SEBI 9 h

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

**Unit IV** Mutual Fund 9 h

Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI - LIC – GIC – UTI – Mutual Funds – Investments Companies.

**Unit V** Modes of Financing 10 h

New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – Meaning - Types - advantages - disadvantages - Importance - Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitization of assets – Mechanics of Securitization- Utility of Securitization – Securitization in India.

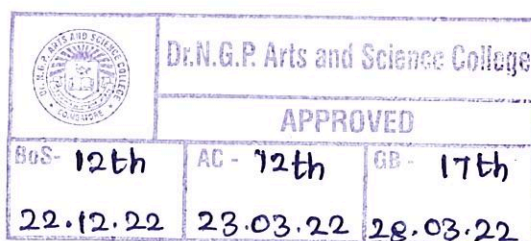


## Text Books

- 1 Khan Y.K & Jain. 2018, "Financial Management", Kalyani Publications, New Delhi.
- 2 Raman, 2016, "Financial Management, New United publishers, Mangalore. (Unit I -III)

## References

- 1 Prasanna Chandra, 2019, "Financial Management", 10th Revised Edition, McGraw hill publications, New Delhi.
- 2 Khan M.Y. and Jain. P K, 2018, "Financial Management", McGraw hill publications, New Delhi.
- 3 Banerjee G and Banerjee S 2016, "Borrowing from financial Institutions", UDH Publishing house, Delhi.
- 4 Bhole. L.M, 2016. "Financial Institutions' and Markets: Structure Growth and Innovations", McGraw-Hill Publishing Co Ltd., New Delhi.



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*B.Com.(Students admitted during the AY 2021-22)*

Course Code	Course Name	Category	L	T	P	Credit
195CO1A6DE	INSURANCE LEGAL FRAMEWORK	DSE	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the insurance laws in India.
- about the basic Policy Formation related to the Life Insurance.
- the Redressal Mechanism and claim settlement.

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	understand the Nature and scope of insurance laws.	K2
CO2	obtain knowledge in insurance policy formation and settlement of claims.	K3
CO3	analyze the powers and functions of IRDA.	K4
CO4	the procedures and process of claims.	K2
CO5	apply redressal mechanism to solve.	K3

### MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



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*B.Com. (Students admitted during the AY 2021-22)*

195CO1A6DE	INSURANCE LEGAL FRAMEWORK	SEMESTER VI
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Total Credits: 4

Total Instruction Hours: 48 h

### Syllabus

**Unit I** Insurance Act 1938 10 h

Insurance - Definition Nature of Insurance Contract. Provisions and Clauses: Provisions mandated by Statute - Incontestability Clauses Coinsurance Clauses - Appraisal and Arbitration Clauses - Multiple Insurance Coverage - Antilapse Clauses. Fundamental elements: Insurable Interest- Uberrimafidei.

**Unit II** Life Insurance Corporation Act 1956 10 h

Life Insurance - Definition - Life Insurance Contract - Policy Formation-Conditions for Life Insurance - Circumstances of risk - Assignment and Nomination - Recoverable Amount - Persons entitled for benefits - Settlement of Claims.

**Unit III** Insurance Regulatory and Development Authority Act 1999 10 h

Powers and functions of IRDAI - Need for revision of the Insurance Act, 1938 - Merger of IRDAI Act into the Insurance Act - Obligations of the insurers under the Act - Interests of the policyholders - Supply of proposals and medical reports - Notice on lapse of policy-Payment of money into court.

**Unit IV** Registration and Claims 9 h

Registration of Indian Insurance Companies Regulations 2000-Procedres-Claims-Maturity claims, Survival Benefit payments, Death Claims, Critical Illness claim, - Claim concession-Settlements of claims-Procedures.

**Unit V** Complaints and Procedures 9 h

Procedures to make complaints - Grievance Redressal Mechanism - Ombudsman Scheme - Integrated Grievance Management System-Complaints Dada -Life Grievances Analysis- Non Life grievances.






## Text Books

- 1 Mishra M.N and Mishra S.B, 2016, 22nd Edition, "Insurance Principles and Practice", S.Chand & Co, New Delhi.
- 2 Dr.Avtar Singh, 2010, "Law of Insurance", 3rd Edition, Eastern Book Company, New Delhi.

## References

- 1 Gaurav Varshney, 2016, "Insurance Laws", Lexis Nexis, Chennai.
- 2 Tyagi C.L and Madhu Tyagi, 2013, "Insurance Law and Practice", Atalantic Publishers Limited, New Delhi.
- 3 Agrawal K. B, Vandana Singh, 2012, "Insurance Law in India", Kluwer Law International, New Delhi.
- 4 Haridas R, 2011, "Life Insurance in India", New Century Publications, New Delhi.

		
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Course Code	Course Name	Category	L	T	P	Credit
195CO1A6DF	CYBER LAW	DSE	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- about cyberspace, cybercrime, and cyber law.
- the various cybercrimes and its penal provisions.
- classification of cases and Indian Evidence Act.

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	understand about cybercrime and cyber law.	K2
CO2	gain knowledge on Information and Technology Act.	K3
CO3	understand various cybercrimes and the penalties.	K3
CO4	know the classification of law and its implications.	K4
CO5	understand about the Information and Technology Law.	K5

### MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



195CO1A6DF	CYBER LAW	SEMESTER VI
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Total Credits: 4

Total Instruction Hours: 48 h

### Syllabus

#### Unit I Introduction to cyberspace 10 h

Introduction to Cyberspace, Cybercrime and Cyber Law :The World Wide Web, Web Centric Business, e-Business Architecture, Models of e-Business, e-Commerce, Threats to virtual world. IT Act 2000 - Objectives, Applicability, Non-applicability, Definitions, Amendments and Limitations. Cyber Crimes- Cyber Squatting, Cyber Espionage, Cyber Warfare, Cyber Terrorism, Cyber Defamation. Social Media-Online Safety for women and children, Misuse of Private information.

#### Unit II Information and Technology Act 2000 8 h

Regulatory Framework of Information and Technology Act 2000 -Information Technology Act 2000, Digital Signature, E-Signature, Electronic Records, Electronic Evidence and Electronic Governance. Controller, Certifying Authority and Cyber Appellate Tribunal. (Rules announced under the Act), Network and Network Security, Access and Unauthorized Access, Data Security, E Contracts and E Forms.

#### Unit III Offences and Penalties Act 12 h

Offences and Penalties Information Technology (Amendment) Act 2008 - Objective, Applicability and Jurisdiction; Various cyber-crimes under Sections 43 (a) to (j), 43A, 65, 66, 66A to 66F, 67, 67A, 67B, 70, 70A, 70B, 80 etc. along with respective penalties, punishment and fines, Penal Provisions for Phishing, Spam, Virus, Worms, Malware, Hacking, Trespass and Stalking; Human rights in cyberspace, International Co-operation in investigating cybercrimes.

#### Unit IV Civil and Criminal Law 10 h

Classification - civil, criminal cases-Essential elements of criminal law- Constitution and hierarchy of criminal courts. Criminal Procedure Code. Cognizable and non-cognizable offences. Bailable and non-bailable offences. Sentences which the court of Chief Judicial Magistrate may pass.

#### Unit V Indian Evidence Act 8 h

Indian Evidence Act - Evidence and rules of relevancy in brief. Expert witness. Cross examination and re-examination of witnesses. Sections 32, 45, 46, 47, 57, 58, 60, 73, 135, 136, 137, 138, 141. Section 293 in the code of criminal procedure. Secondary Evidence Section 65-B.



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## Text Books

- 1 Sushma Arora, Raman Arora; 2021, "Cyber Crimes and Laws", Taxmann Publications Private Limited, Chennai.
- 2 Jonathan Rosenoer, 2017, "Cyber Law: The Law of Internet", Springer-Verlag, New York.

## References

- 1 Harish Chander, 2012, "Cyber Laws and IT Protection", PHI Learning Pvt. Ltd, New Delhi.
- 2 Nina Godbole and SunitBelapore, 2011, "Cyber Security: Understanding CyberCrimes", "Computer Forensics and Legal Perspectives", Wiley Publications, New Delhi.
- 3 Vakul Sharma. 2011, "Information Technology: Law and Practice", UniversalLaw Publishing Co.
- 4 Pavan Duggal, 2014, "Cyber Law – The Indian Perspective", Saakshar Law Publications.

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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



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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)





- 1 Nithyananda, K V. 2019, "Intellectual Property Rights" Protection and Management. India, IN: Cengage Learning India Private Limited.

## References

- 1 Ahuja, V K. 2017, "Law relating to Intellectual Property Rights" India, IN: Lexis Nexis.
- 2 Neeraj, P., &Khusdeep, D. 2014, "Intellectual Property Rights" India, IN: PHI learning Private Limited.
- 3 <http://www.bdu.ac.in/cells/ipr/docs/ipr-eng-ebook.pdf>.
- 4 <https://knowledgentia.com/knowledgeate>

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