

Dr. N.G.P. ARTS AND SCIENCE COLLEGE

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)
Approved by Government of Tamil Nadu and Accredited by NAAC with 'A++' Grade (3rd Cycle-3.64 CGPA)
Dr. N.G.P. - Kalapatti Road, Coimbatore-641048, Tamil Nadu, India
Web: www.drngpasc.ac.in | Email: info@drngpasc.ac.in | Phone: +91-422-2369100

REGULATIONS 2022-23 for Under Graduate Programme

(Outcome Based Education model with Choice Based Credit System)

Bachelor of Commerce with Business Analytics Degree

(For the students admitted during the academic year 2022-23 and onwards)

Programme: B. Com. (Business Analytics)

Eligibility

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

Programme Educational Objectives

On successful completion of the Programme, the following are the expected Programme Educational Outcomes

- To acquire a particular skill-set to succeed in a business analytics career. Inquisitiveness, interpretation skills, thorough understanding of tools and methods, ability to do in-depth research and quantitative skills.
- Having a basic understanding in analytics, statistics, economics, accounting concepts.
- To develop students and help them to learn and apply modern decision technology and statistical methods to decision-making.
- To develop professional skills, ethical values, personal values among the students.
- To get hold of destined critical and analytical positions out of progressive and comprehensive knowledge in analytics field.



PROGRAMME OUTCOMES

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

PO Number	PO Statement
PO1	To assimilate and to shine as Business analyst and finance experts
PO2	To get along with erudition in accounting concepts, policies and operations
PO3	To gain a full-scale knowledge in data analytics and lead to data scientist in IT sector
PO4	To procure wisdom in communication and information technology to serve as analytics professionals
PO5	To accumulate practical Knowledge in various statistical software packages



Credit distribution Summary

For students admitted in AY 22-23 and onwards.
Credit distribution for all UG Programmes

Part	Subjects	No. of Papers	Credit	Semester No.
I (12 Credits)	Tamil / Hindi / French/Malayalam	4	$4 \times 3 = 12$	I to IV
II (12 Credits)	English	4	$4 \times 3 = 12$	I to IV
III (108 Credits)	Core (Credits 4,3)	15×4 2×3	66	I to VI
	Core Practical (Credits 2)	2	$2 \times 2 = 4$	I, II
	Inter Departmental Course (IDC))	4	$4 \times 4 = 16$	I to IV
	Discipline Specific Elective (DSE)	3	$3 \times 4 = 12$	V & VI
	Skill Enhancement Course (SEC)	4	$4 \times 2 = 8$	III to VI
	Industrial Training	1	2	V
IV (8 Credits)	Environmental Studies (AECC)	1	2	I
	Basic Tamil/ Advanced Tamil/Human Rights, & Women's Rights (AECC)	1	2	II
	Generic Elective (GE)	1	2	V
	Innovation & IPR/ Innovation, IPR & Entrepreneurship (AECC)	1	2	VI
V (2 Credits)	NSS/NCC/YRC/RRC/Yoga/ Sports/Clubs	-	2	I, II
TOTAL CREDITS			142	

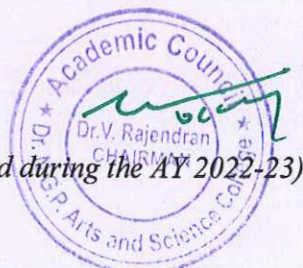
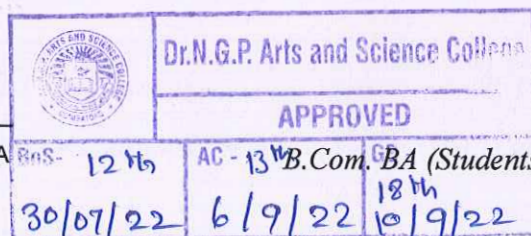


CURRICULUM

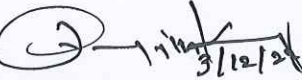
B.COM. BUSINESS ANALYTICS

Course Code	Course Category	Course Name	L	T	P	Exam (hours)	Max Marks			Credits
							CIA	ESE	Total	
First Semester										
Part- I										
221TL1A1TA	Language-I	Tamil-I Ikkala Ilakkiyam	4	1	-	3	50	50	100	3
221TL1A1HA		Hindi-I Modern Literature								
221TL1A1MA		Malayalam-I Modern Literature								
221TL1A1FA		French – I Grammar, Translation and Civilization								
Part- II										
221EL1A1EA	Language-II	Professional English – I	4	-	1	3	50	50	100	3
Part- III										
225PA1A1CA	Core - I	Financial Accounting	5	1	-	3	50	50	100	4
225BA1A1CA	Core - II	Fundamentals of Business Analytics	4	-	-	3	50	50	100	4
225BA1A1CP	Core Practical - I	Spreadsheet Modelling for Decision Analysis	-	-	4	3	50	50	100	2
222MT1A1IA	IDC - I	Business Mathematics	4	-	-	3	50	50	100	4
Part-IV										
223MB1A1AA	AECC-I	Environmental Studies	2	-	-		50	-	50	2
Part-V										
225BA1A1XA	Extension Activity	NSS/NCC/ YRC/RRC/ Yoga/Sports/ Clubs					50	-	50	1
Total			23	2	5				700	23

M.S.D. 17/11/22
 BoS Chairman/HoD
 Department of Commerce (BA)
 Dr. N. G. P. Arts and Science College
 Coimbatore - 641 048
 COIMBATORE | INDIA




Course Code	Course Category	Course Name	L	T	P	Exam (hours)	Max Marks			Credits
							CIA	ESE	Total	
Second Semester										
Part-I										
221TL1A2TA	Language-I	Tamil–II Ara Ilakkiyam	4	1	-	3	50	50	100	3
221TL1A2HA		Hindi-II Modern Literature								
221TL1A2MA		Malayalam-II Modern Literature								
221TL1A2FA		French –II Grammar, Translation and Civilization								
Part- II										
221EL1A2EA	Language-II	Professional English -II	4	-	1	3	50	50	100	3
Part- III										
225BP1A2CA	Core - III	Advanced Financial Accounting	5	1	-	3	50	50	100	4
225BA1A2CA	Core - IV	Python for Data Analytics	4	-	-	3	50	50	100	4
225BA1A2CP	Core Practical -II	Python for Data Analytics	-	-	4	3	50	50	100	2
222MT1A2IA	IDC - II	Business Statistics	4	-	-	3	50	50	100	4
Part-IV										
221TL1A2AA	AECC-II	Basic Tamil	2	-	-	-	50	-	50	2
221TL1A2AB		Advanced Tamil								
225CR1A2AA		Human Rights and Women’s Rights								
Part-V										
225BA1A2XA	Extension Activity	NSS/NCC/ YRC/RRC/ Yoga/Sports/ Clubs	-	-	-	-	50	-	50	1
Total			23	2	5	-	-	-	700	23

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



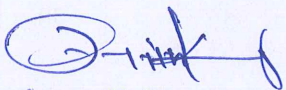
Dr. NGPASC
 COIMBATORE | INDIA


 Dr.N.G.P. Arts and Science College		
APPROVED		
BoS - 13 th 3/12/2022	AC - 14 th 19/01/2023	GB - 19 th 30/01/2023



B.Com. BA (Students admitted during the AY 2022-23)

Course Code	Course Category	Course Name	L	T	P	Exam (Hours)	Max Marks			Credits
							CIA	ESE	Total	
Third Semester										
Part-I										
221TL1A3TA	Language-I	Tamil-III	3	1	-	3	50	50	100	3
221TL1A3HA		Hindi-III								
221TL1A3MA		Malayalam-III								
221TL1A3FA		French -III								
Part- II										
221EL1A3EA	Language-II	Professional English -III	3	1	-	3	50	50	100	3
Part- III										
225CM1A3CA	Core-V	Cost Accounting	5	-	-	3	50	50	100	4
225BI1A3CB	Core-VI	Company Law	4	-	-	3	50	50	100	4
225BA1A3CA	Core - VII	Modern Database	5	-	-	3	50	50	100	4
225CO1A3IA	IDC – III	Business Economics	4	-	-	3	50	50	100	4
225BA1A3SP	SEC-I	DBMS (SQL, NoSQL, MongoDB)	-	-	4	3	50	50	100	2
Total			24	2	4	-	-	-	700	24

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

 Dr. N.G.P. Arts and Science College		
APPROVED		
BA - 14th 10-6-23	AC - 15th 14-7-23	CE - 20th 5-8-23



Dr. NGPASC
 COIMBATORE | INDIA

B.Com.BA (Students admitted during the AY 2022-23)

Course Code	Course Category	Course Name	L	T	P	Exam (Hours)	Max Marks			Credits
							CIA	ESE	Total	
Fourth Semester										
Part-I										
221TL1A4TA	Language-I	Tamil- IV	3	1	-	3	50	50	100	3
221TL1A4HA		Hindi- IV								
221TL1A4MA		Malayalam - IV								
221TL1A4FA		French - IV								
Part- II										
221EL1A4EA	Language-II	Professional English -IV	3	1	-	3	50	50	100	3
Part- III										
225PA1A4CA	Core - VIII	Corporate Accounting	5	1	-	3	50	50	100	4
225BA1A4CA	Core – IX	Data Mining and Business Intelligence	4	-	-	3	50	50	100	4
225BA1A4CC	Core -X	Principles of Management	4	-	-	3	50	50	100	4
222MT1A4IB	IDC – IV	Optimization Techniques	4	-	-	3	50	50	100	4
225BA1A4SP	SEC – II	Data Visualization for Business Intelligence	-	-	4	3	50	50	100	2
Total			23	3	4	-	-	-	700	24



Course Code	Course Category	Course Name	L	T	P	Exam (Hours)	Max Marks			Credits
							CIA	ESE	Total	
Fifth Semester										
Part–III										
225BA1A5CA	Core – XI	R Programming	5	1	-	3	50	50	100	4
225AT1A5CA	Core – XII	Income Tax Law and Practice	5	1	-	3	50	50	100	4
225CO1A5CB	Core – XIII	Research Methodology	4	-	-	3	50	50	100	4
225BA1A5CB	Core – XIV	Auditing and Corporate Governance	4	-	-	3	50	50	100	3
225BA1A5SP	SEC –III	R Programming for Data Analytics	-	-	4	3	50	50	100	2
225CM1A5DA	DSE –I	Financial Management	4	-	-	3	50	50	100	4
225CI1A5DA		E-Business Technology								
225CO1A5DA		Human Resource Management								
225BA1A5DA		Service Marketing								
225BA1A5TA	IT	Industrial Training	-	-	-	3	50	50	100	2
Part–IV										
	GE		2	-	-	-	50	-	50	2
Total			24	2	4				750	25



Course Code	Course Category	Course Name	L	T	P	Exam (Hours)	Max Marks			Credits
							CIA	ESE	Total	
Sixth Semester										
Part-III										
225BA1A6CA	Core –XV	Management Accounting	5	-	-	3	50	50	100	4
225BA1A6CV	Core – XVI Project	Project Work	-	-	8	3	50	50	100	4
225BA1A6CB	Core -XVII	Big Data Analytics	3	-	-	3	50	50	100	3
225BA1A6SP	SEC – IV Lab	Statistical Package for Data Analysis	-	-	4	3	50	50	100	2
225CM1A6DA	DSE –II	Financial Markets and Services	4	-	-	3	50	50	100	4
225CI1A6DA		Enterprise Resource planning								
225CR1A6DA		HR Information System								
225BI1A6DA		Retail Marketing								
225FI1A6DB	DSE –III	Security Analysis and Portfolio Management	4	-	-	3	50	50	100	4
225CI1A6DB		Information Security								
225CR1A6DB		Total Quality Management								
225BA1A6DB		Digital Marketing								
Part - IV										
225BI1A6AA	AECC-III	Innovation and IPR	2	-	-	-	50	-	50	2
Total			18	0	12				650	23
Grand total									4200	142



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	225CM1A5DA	Financial Management
2	225CI1A5DA	E-Business Technology
3	225CO1A5DA	Human Resource Management
4	225BA1A5DA	Service Marketing

Semester VI (Elective II)

List of Elective Courses

S. No.	Course Code	Name of the Course
1	225CM1A6DA	Financial markets and services
2	225CI1A6DA	Enterprise Resource planning
3	225CR1A6DA	HR Information System
4	225BI1A6DA	Retail Marketing

Semester VI (Elective III)

List of Elective Courses

S. No.	Course Code	Name of the Course
1	225FI1A6DB	Security Analysis and Portfolio Management
2	225CI1A6DB	Information Security
3	225CR1A6DB	Total Quality Management
4	225BA1A6DB	Digital Marketing



GENERIC ELECTIVE COURSES (GE)

The following are the courses offered under Generic Elective Course

Semester V (GE-I)

S.No	Course Code	Course Name
1	225BA1A5GA	Business Intelligence for Decision Making

EXTRA CREDIT COURSES

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

Semester III

S.No	Course Code	Course Name
1	225BA1ASSA	Brand Management
2	225BA1ASSB	Fundamentals of Banking

CERTIFICATE PROGRAMMES

The following are the programme offered to earn extra credits:

S. No.	Programme Code and Name	Course Code	Course Name
1	Certificate course on Financial Statement Analysis	225BA5A1CA	Financial Statement Analysis
2	Certificate course on Capital Market Analysis	225BA5B1CA	Capital Market Analysis



Dr.NGPASC

COIMBATORE | INDIA

B.Com.BA (Students admitted during the AY 2022-23)

UG - REGULATION (R4)

(Students admitted in the AY 2022-23)

(OUTCOME BASED EDUCATION WITH CBCS)

1. NOMENCLATURE

1.1 Faculty: Refers to a group of programmes concerned with a major division of knowledge Eg. Faculty of Computer Science consists of disciplines like Departments of Computer Science, Information Technology, Computer Technology, Computer Applications, Data analytics, Cognitive Systems and Artificial Intelligence and Machine Learning.

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 2022-25 refers to students belonging to a 3 year Degree programme admitted in 2022 and completing in 2025.

1.4 Course: Refers to component 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 learning needs.

- a) **Core Course:** A course, which should compulsorily be studied by a candidate as a core requirement
- 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:** Elective courses offered under main discipline/ subject of study.
- d) **Skill Enhancement Courses (SEC):** Value-based and/or skill-based courses which are aimed at providing hands-on-training, competencies, skills, etc.
- e) **Ability Enhancement Compulsory Courses (AECC):** Mandatory courses that lead to Knowledge enhancement. Environmental Science, Human Rights and Women's Rights, Basic Tamil/Advanced Tamil, Innovation and IPR/Innovation, IPR and Entrepreneurship.
- f) **Ability Enhancement Elective Course (AEEC)/Generic Elective (GE)** An elective course chosen generally from an unrelated discipline/subject, with an intention to seek exposure is Generic Elective.



1.5 Project Work:

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.

Internship/Industrial Training

Students must undertake industrial / institutional training for a minimum of 15 days during the IV semester summer vacation. The students will submit the report for evaluation during V semester.

1.6 Extra Credits:

Extra credits shall be awarded for achievements in identified Curricular/co-curricular activities executed outside the regular class hours. Extra credits are not mandatory for completing the programme.

2. STRUCTURE OF PROGRAMME

2.1 PART- I: LANGUAGE- I

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

2.2 PART- II: LANGUAGE- II

English will be offered during the first four semesters.

2.3 PART- III:

- Core Course
- Inter Departmental Course (IDC)
- Discipline Specific Elective (DSE)
- Skill Enhancement Course (SEC)
- Industrial Training (IT)

2.4 PART- IV:

2.4.1 Ability Enhancement Compulsory Course (AECC):

The Ability Enhancement Compulsory Courses such as i) Environmental Studies, ii) Human Rights and Womens' Rights, iii) Innovation and IPR/ Innovation, IPR and Entrepreneurship are offered during I,II and VI Semester.

Basic Tamil

a) Those who have not studied Tamil up to XII Std and taken a non-Tamil language under Part-I shall take one Basic Tamil course in the second semester.

(OR)



Advanced Tamil

b) Those who have studied Tamil up to XII Std and taken a non-Tamil language under Part-I shall take one Advanced Tamil course in the second semester.

Note: Students who come under the above a+b categories are exempted from Human Rights and Women's Rights in second semester.

Ability Enhancement Elective Course (AEEC)/Generic Elective (GE) An elective course chosen generally from an unrelated discipline/subject, with an intention to seek exposure is Generic Elective offered in V semester. (Theory/Practical/Non-Lab Practical)

2.5 PART- V: EXTENSION ACTIVITIES

The following extracurricular activities like NSS/YRC/NCC/RRC/Yoga/Sports/Clubs are offered under extension activities during semester I & II. Students will be evaluated based on their active participation in any one of the above activities. 75% Attendance is compulsory for extension activity.

3. CREDIT ALLOTTMENT

The following is the credit allotment:

- Lecture Hours (Theory) : 1 credit per lecture 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

4. DURATION OF THE PROGRAMME

The B.A. /B.Com./B. Sc. Programme must be completed within 3 years (6 semesters) and a maximum of 6 years (12 semesters) from the date of acceptance to the programme. If not, the candidate must enroll in the course determined to be an equivalent by BoS in the most recent curriculum recommended for the Programme.



5. REQUIREMENTS FOR COMPLETION OF A SEMESTER

Every student shall ordinarily be allowed to keep terms for the given semester in a program of his/ her enrolment, only if he/ she fulfills at least seventy five percent (75%) of the attendance taken as an average of the total number of lectures, practicals, tutorials, etc. wherein short and/or long excursions/field visits/study tours organized by the college and supervised by the faculty as envisaged in the syllabus shall be credited to his/her attendance. Every student shall have a minimum of 75% as an overall attendance.

6. 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 shall be 100 with the following breakup:

a) Mark distribution for Theory Courses

Continuous Internal Assessment (CIA) : 50 Marks

End Semester Exams (ESE) : 50 Marks

Total : 100 Marks

i) Distribution of Internal Marks

S.No.	Particulars	Distribution of Marks
1	CIA I (2.5 Units) (On completion of 45 th working day)	15
2	Model (All 5 Units) (On completion of 85 th working day)	15
3	Assignment	05
4	Attendance	05
5	Library Usage	05
6	Skill Enhancement *	05
Total		50



Assignment Rubric

(Maximum -20 marks converted to 5 marks)

Criteria	4 marks	3 Marks	2 Marks	1 Mark
Language	Excellent spelling and Grammar	Good spelling and Grammar	Reasonable spelling and Grammar	Bad spelling and Grammar
Style	Outstanding style beyond usual college level	Attains College level style	Approaches College level style	Elementary form with little or no variety in sentence structure
Referencing	Good use of wide range of reference sources	Moderate use of suitable reference materials	Shows signs of plagiarism & using sources without referencing	No reference material used
Development	Main points well developed with high quality and quantity support	Main points developed with quality and quantity supporting details	Main points are present with limited details and development	Main points lack detailed development
Critical thinking/Problem solving	Advanced attempt to interpret the process, content/ analyse and solve the problem	Proficient attempt to interpret the process, content/ analyse and solve the problem	Adequate attempt to interpret the process, content/ analyse and solve the problem	Limited attempt to interpret the process, content/ analyse and solve the problem

Breakup for Attendance Marks:

S.No	Attendance Range	Marks Awarded
1	95% and Above	5
2	90% - 94%	4
3	85% - 89%	3
4	80% - 84%	2
5	75% - 79%	1



Note:

Special Cases such as NCC, NSS, Sports, Advanced Learner Course, Summer Fellowship and Medical Conditions etc. the attendance exemption may be given by principal and Mark may be awarded.

Break up for Library Marks:

S.No	Attendance Range	Marks Awarded
1	10h and above	5
2	9h- less than 10h	4
3	8h - less than 9h	3
4	7h - less than 8h	2
5	6h - less than 7h	1

Note:

In exception, the utilization of e-resources of library will be considered.

***Components for "Skill Enhancement" may include the following:**

Class Participation, Case Studies Presentation, Field Study, Field Survey, Group Discussion, Term Paper, Presentation of Papers in Conferences, Industry Visit, Book Review, Journal Review, e-content Creation, Model Preparation & Seminar.

Components for Skill Enhancement

Any one of the following should be selected by the course coordinator

S.No.	Skill Enhancement	Description
1	Class Participation	<ul style="list-style-type: none"> Engagement in class Listening Skills Behaviour
2	Case Study Presentation/ Term Paper	<ul style="list-style-type: none"> Identification of the problem Case Analysis Effective Solution using creativity/imagination
3	Field Study	<ul style="list-style-type: none"> Selection of Topic Demonstration of Topic Analysis & Conclusion
4	Field Survey	<ul style="list-style-type: none"> Chosen Problem Design and quality of survey Analysis of survey
5	Group Discussion	<ul style="list-style-type: none"> Communication skills Subject knowledge Attitude and way of presentation Confidence Listening Skill



6	Presentation of Papers in Conferences	<ul style="list-style-type: none"> • Sponsored • International/National • Presentation • Report Submission
7	Industry Visit	<ul style="list-style-type: none"> • Chosen Domain • Quality of the work • Analysis of the Report • Presentation
8	Book Review	<ul style="list-style-type: none"> • Content • Interpretation and Inferences of the text • Supporting Details • Presentation
9	Journal Review	<ul style="list-style-type: none"> • Analytical Thinking • Interpretation and Inferences • Exploring the perception if chosen genre • Presentation
10	e-content Creation	<ul style="list-style-type: none"> • Logo/ Tagline • Purpose • Content (Writing, designing and posting in Social Media) • Presentation
11	Model Preparation	<ul style="list-style-type: none"> • Theme/ Topic • Depth of background Knowledge • Creativity • Presentation
12	Seminar	<ul style="list-style-type: none"> • Knowledge and Content • Organization • Understanding • Presentation

ii) Distribution of External Marks

Total	:	50
Written Exam	:	50

Marks Distribution for Practical course

Total	:	100
Internal	:	50
External	:	50



i) Distribution of Internals Marks

S.No.	Particulars	Distribution of Marks
1	Experiments/Exercises	15
2	Test 1	15
3	Test 2	15
4	Observation Notebook	05
Total		50

ii) Distribution of Externals Marks

S.No.	Particulars	External Marks
1	Materials and methods/ Procedures/ Aim	10
2	Experiment/ Performance/ Observations/ Algorithm	10
3	Results/ Calculations/ Spotters/ Output	10
4	Inference/Discussion/ Presentation	10
5	Record	6
6	Viva- voce	4
Total		50

A) Mark Distribution for Project/Internship/Industrial Training

Total	:	100
Internal	:	50
External	:	50

i) Distribution of Internal Marks

S.No.	Particulars	Internal Marks
1	Review I	20
2	Review II	20
3	Attendance	10
Total		50



ii) Distribution of External Marks

S.No	Particulars	External Marks
1	Project Work/Internship/ Industrial training presentation	40
2	Viva -voce	10
Total		50

Evaluation of project Work/Internship/ Industrial training shall be done jointly by Internal and External Examiners

7. Credit Transfer

a. Upon successful completion of 1 NPTEL Course (4 Credit Course) recommended by the department, during Semester I to IV, a student shall be eligible to get exemption of one 4 credit course during the V or VI semester. The proposed NPTEL course should cover content/syllabus of exempted core paper in V or VI semester.

S. No.	Course Code	Course Name	Proposed NPTEL Course	Credit
1			Option - 1 Paper title	4
			Option - 2 Paper title	
			Option - 3 Paper title	

b. Upon successful completion of 2 NPTEL Courses (2 Credit each) recommended by the department, during Semester I to IV, a student shall be eligible to get exemption of one 4 credit course during the V or VI semester. Out of 2 NPTEL proposed courses, at least 1 course should cover content/syllabus of exempted core paper in V or VI semester.

Mandatory

The exempted core paper in the V or VI semester should be submitted by the students for approval before the end of 4th semester.



Credit transfer will be decided by equivalence committee

S. No.	Course Code	Course Name	Proposed NPTEL Course	Credit
1			Option – 1 Paper title	2
			Option – 2 Paper title	
			Option – 3 Paper title	
2			Option – 1 Paper title	2
			Option – 2 Paper title	
			Option – 3 Paper title	

NPTEL Courses to be carried out during semester I – IV.					
S.No.	Student Name	Class	Proposed NPTEL Course		Proposed Course for Exemption
			Course I	Option 1- Paper Title Option 2- Paper Title Option 3- Paper Title	Any one Core Paper in V or VI Semester
			Course II	Option 1- Paper Title Option 2- Paper Title Option 3- Paper Title	
Class Advisor		HoD		Dean	

Upon Successful outcome of Design Thinking / Copy right/Product/ Patent by the end of the V Semester, student shall be eligible to get exemption in AECC: Innovation, IPR & Entrepreneurship / Innovation & IPR offered during VI Semester.

9. Internship/Industrial Training

Students must undertake industrial / institutional training for a minimum of 15 days during the IV semester summer vacation. The students shall submit the report for evaluation during V semester.

10. Extra Credits: 10

Earning extra credit is not essential for programme completion. Student is entitled to earn extra credit for achievement in Co-Curricular/ Extracurricular activities carried out other than the regular class hours.



A student is permitted to earn a maximum of Ten extra Credits during the programme period.

A maximum of 1 credit under each category is permissible.

Category	Credit
Proficiency in foreign language	1
Proficiency in Hindi	1
Self study Course	1
Typewriting/Short hand	1
CA/ICSI/CMA (Foundations)	1
CA/ICSI/CMA (Inter)	1
Sports and Games	1
Publications / Conference Presentations (Oral/Poster)/Awards	1
Lab on Project	1
Innovation / Incubation / Patent / Sponsored Projects / Consultancy/	1
Representation in State / National level celebrations	1
Awards/ Recognitions / fellowships	1

Credit shall be awarded for achievements of the student during the period of study only.

GUIDELINES

Proficiency in foreign language

A pass in any foreign language in the examination conducted by an authorized agency.

Proficiency in Hindi

A pass in the Hindi examination conducted by Dakshin Bharat Hindi Prachar Sabha.

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

Self study Course

A pass in the self study courses offered by the department.

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



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.

CA/ICSI/CMA(Foundations)

Qualifying foundation in CA/ICSI/CMA / etc.

Sports and Games

The Student can earn extra credit based on their Achievement in sports in University/ State / National/ International.

Publications / Conference Presentations (Oral/Poster)

Research Publications in Journals

Oral/Poster presentation in Conference

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.

(Evaluation will be done internally)

Innovation/ Incubation/ Patent/ Sponsored Projects/ Consultancy

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

Representation in State/ National level celebrations

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

Awards/ Recognitions/fellowships

Regional/ State / National level awards/ Recognitions/Fellowships



100 % CIA Courses :

- AECC
- AECC

S.No	Type of Course
1	Environmental Studies (AECC)
2	Human Rights and Women's Rights, Basic Tamil / Advanced Tamil (AECC)
3	Innovation & IPR/ Innovation, IPR and Entrepreneurship (AECC)
4	Generic Elective (AECC)

Modalities for Implementing Internal Assessment Marks:

- Student pertaining to 2022 Batch (2022-25) UG programme for the above mentioned courses shall secure a minimum of 40% out of the maximum marks in the continuous internal assessment (CIA) i.e., 20 marks out of 50 marks.
- Students who have not acquired the minimum marks shall be allowed to reappear to improve their marks in the exam components only within the time duration of the programme, in the forthcoming semesters.

Distribution of Internal Marks for AECC & AECC (Theory)

S.No.	Particulars	Distribution of Marks
1	CIA I (2.5 Units) (On completion of 45 th working day)	15
2	Model (All 5 Units) (On completion of 85 th working day)	15
3	Assignment	05
4	Attendance	05
5	Library Usage	05
6	Skill Enhancement *	05

Total**50**

Distribution of Internal Marks for Generic Elective (AEEC) (Practical)

S.No.	Particulars	Distribution of Marks
1	CIA -I (1-5 Exercise)	5
2	CIA-II (6-10 Exercise)	5
3	Class Participation	10
4	Practical Record	10
5	Test-III & Viva -Voce(10+10)	20
Total		50

Question paper pattern AECC & AEEC

Test	MARKS	DESCRIPTION	TOTAL	Remarks
CIA Test I 1 Hour First 2.5 Units	50 x 1 = 50 Marks	MCQ	50 Marks	Marks secured will be Converted to 15 marks
CIA test II/ Model test 1 Hour All five Units	50 x 1 = 50 Marks	MCQ	50 Marks	Marks secured will be Converted to 15 marks

Question paper pattern		Total Marks - 50	
<u>Basic Tamil</u>		<u>Advanced Tamil</u>	
Section -A		Section -A	
Choose the correct answer	10x2=20	Choose the correct answer	10x1=10
Section -B		Section -B	
True or false	10x2=20	Fill in the blanks	10x2=20
Section -C		Section -C	
Answer in one page	1x10=10	Write an essay in two pages	2x10=20



Question paper pattern for all other courses falling under Part I to Part III

CIA Test : [1 ½ Hours-2.5 Units] - 25 Marks

SECTION	MARKS	DESCRIPTION	TOTAL	Remarks
Section - A	8 x 0.5 = 04 Mark	MCQ	25 Marks	Marks secured will be converted to 15 marks
Section - B	3 x 3 = 09 Mark	Answer ALL Questions Either or Type ALL Questions Carry Equal Marks		
Section - C	2 x 6 = 12 Mark			

Model Test: [3 Hours-5 Units] - 50 Marks

SECTION	MARKS	DESCRIPTION	TOTAL	Remarks
Section - A	5 x 1 = 05 Marks	MCQ	50 Marks	Marks secured will be converted to 15 marks
Section - B	5 x 3 = 15 Marks	Answer ALL Questions (Either or Type Questions) Each Questions Carry Equal Marks		
Section - C	5 x 6 = 30 Marks			



Dr.NGPASC

COIMBATORE | INDIA

B.Com.BA (Students admitted during the AY 2022-23)

End Semester Examination: [3 Hours-5 Units] - 50 Marks

SECTION	MARKS	DESCRIPTION	TOTAL
Section - A	5 x 1 = 05 Marks	MCQ	50 Marks
Section - B	5 x 3 = 15 Marks	Answer ALL Questions (Either or Type Questions) Each Questions Carry Equal Marks	
Section - C	5 x 6 = 30 Marks		



Dr. NGPASC

COIMBATORE | INDIA

B.Com.BA (Students admitted during the AY 2022-23)

Course Code	Course Name	Category	L	T	P	Credit
221TL1A1TA	TAMIL- I:IKKALA ILAKKIYAM	LANGUAGE- I	4	1	-	03

PREAMBLE

This course has been designed for students to learn and understand

- மொழிப்பாடங்களின் வாயிலாக தமிழரின் பண்பாடுநாகரீகம்,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)- மாணவர்களின் செயலாக்கத்திறனை ஊக்குவித்தல்	K3
CO2	மதிப்புக்கல்வி (Attitude and Value education)	K4
CO3	பாடஇணைச்செயல்பாடுகள் (Co-curricular activities)	K4
CO4	சூழலியல் ஆக்கம் (Ecology)	K4
CO5	மொழி அறிவு(Tamil knowledge)	K5

MAPPING WITH PROGRAMME OUTCOMES

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

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input checked="" type="checkbox"/> Intellectual Property Rights	<input checked="" type="checkbox"/> Gender Sensitization
<input checked="" type="checkbox"/> Social Awareness/ Environment	<input checked="" type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



Dr. NGPASC

COIMBATORE | INDIA

B.Com. BA (Students admitted during the AY 2022-23)

221TL1A1TA	TAMIL- I:IKKALA ILAKKIYAM	SEMESTER I
------------	---------------------------	------------

Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I மறுமலர்ச்சிக் கவிதைகள் 13 h

1. இலக்கிய வரலாறு -மறுமலர்ச்சிக் கவிஞர்களின் தமிழ்ப்பணிகள்
2. பாரததேசம் - பாரதியார்
3. படி - பாரதிதாசன்
4. தமிழரின் பெருமை - நாமக்கல்கவிஞர்
5. தமிழ்க் கொலை புரியாதீர் - புலவர் குழந்தை
6. திரைத்தமிழ்

அ) 'விஞ்ஞானத்த வளர்க்கப் போறண்டி' எனத்தொடங்கும்

பாடல் - உடுமலை

நாராயண கவி

ஆ) 'சும்மா கிடந்த நிலத்தை' எனத்தொடங்கும் பாடல் -

பட்டுக்கோட்டை கல்யாண

சுந்தரனார்

இ) 'சமரசம் உலாவும் இடமே' எனத்தொடங்கும் பாடல்- மருதகாசி

ஈ) 'உன்னை அறிந்தால்' எனத்தொடங்கும் பாடல் -
கண்ணதாசன்

Unit II புதுக்கவிதைகள் 13 h

1. இலக்கிய வரலாறு - புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும்
2. கடமையைச் செய் - மீரா
3. மலையாளக் காற்று - சிற்பி
4. ஒப்பிலாத சமுதாயம் - அப்துல் ரகுமான்
5. கன்னிமாடம் - மு.மேத்தா
6. கரிக்கிறது தாய்ப்பால் - ஆரூர் தமிழ்நாடன்



Dr. NGPASC

COIMBATORE | INDIA

B.Com. BA (Students admitted during the AY 2022-23)

7. ஐந்தாம் வகுப்பு 'அ' பிரிவு - நா. முத்துக்குமார்

8. ஹைகூ கவிதைகள் - 10 கவிதைகள்

Unit III பெண்ணியம்

09 h

1. தொலைந்து போனேன் - தாமரை

2. நீரில் அலையும் முகம் - அ. வெண்ணிலா

3. தற்காத்தல் - பொன்மணி வைரமுத்து

4. ஏனிந்த வித்தியாசங்கள்? - மல்லிகா

5. புதையுண்ட வாழ்க்கை - சுகந்தி சுப்ரமணியன்

Unit IV சிறுகதைகள்

15 h

1. இலக்கிய வரலாறு - சிறுகதையின் தோற்றமும் வளர்ச்சியும்

2. கனகாம்பரம் - கு.ப.ராஜகோபாலன்

3. ஆற்றங்கரைப் பிள்ளையார் - புதுமைப்பித்தன்

4. பொம்மை - ஜெயகாந்தன்

5. காய்ச்சமரம் - கி. ராஜநாராயணன்

6. காட்டில் ஒருமான் - அம்பை

7. வேட்கை - சூர்யகாந்தன்

Unit V பயிற்சிப் பகுதி

10 h

அ. இலக்கணம்

1. வல்லின ஒற்று மிகும், மிகா இடங்கள் - ஒற்றுப்பிழை நீக்கி எழுதுதல்

2. ர, ற - ல, ழ, ள - ண, ந, ன வேறுபாடு - ஒலிப்பு நெறி, சொற்பொருள் வேறுபாடு அறிதல்)

ஆ. படைப்பாக்கம்

1. கவிதை - எழுதுதல் (15 வரிகள் முதல் 30 வரிகள் வரை)

2. சிறுகதை - எழுதுதல் (குறைந்தது 3 பக்கங்கள்)



Dr. NGPASC

COIMBATORE | INDIA


B.Com. BA (Students admitted during the AY 2022-23)

Text Book

- 1 தமிழ் மொழிப்பாடம் - 2022-2023,தொகுப்பு: தமிழ்த்துறை, டாக்டர்என்.ஜி.பி. கலை அறிவியல் கல்லூரி,கோயம்புத்தூர் - 641048,வெளியீடு: நியூ செஞ்சுரி புக் ஹவுஸ்,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 இணையதள முகவரி: <https://www.tamilvu.org>

 Dr.N.G.P. Arts and Science College		
APPROVED		
HoS - 12 th	AC - 13 th	GB - 18 th
30/7/22	6/9/22	10/9/22



Dr.NGPASC

COIMBATORE | INDIA

B.Com. BA (Students admitted during the AY 2022-23)

Course Code	Course Name	Category	L	T	P	Credit
221TL1A1HA	HINDI- I: MODERN LITERATURE	LANGUAGE-I	4	1	-	3

PREAMBLE

This course has been designed for students to learn and understand

- the writing ability and develop reading skill
- the various concepts and techniques for criticizing literature
- 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		✓		✓	
CO2	✓		✓		✓
CO3		✓		✓	
CO4	✓		✓	✓	
CO5	✓	✓			✓

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input checked="" type="checkbox"/> Gender Sensitization
<input checked="" type="checkbox"/> Social Awareness/ Environment	<input checked="" type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



221TL1A1HA	HINDI- I: MODERN LITERATURE	SEMESTER I
------------	-----------------------------	------------

Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I 13 h

गद्य – नूतनगद्यसंग्रह(जयप्रकाश)पाठ 1- रजियापाठ 2- मक्रीलपाठ 3- बहतापानीनिर्मला
पाठ 4- राष्ट्रपितामहात्मागान्धी

Unit II 13 h

कहानीकुंज- डॉ.वी.पी. 'अमिताभ'(पाठ 1-4)

Unit III 12 h

व्याकरण : शब्दविचार (संज्ञा, सर्वनाम, विशेषण)

Unit IV 12 h

अनुच्छेद लेखन

Unit V 10 h

अनुवाद अभ्यास-III (केवल अंग्रेजी से हिन्दी में) (पाठ 1 to 10)

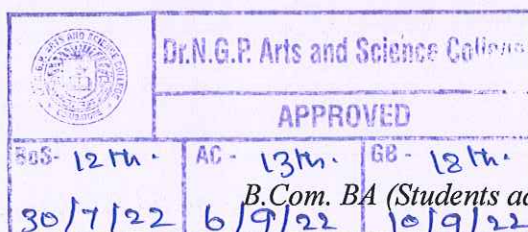
Text Books

- 1 प्रकाशक: सुमित्रप्रकाशन 204 लीलाअपार्टमेंट्स, 15 हेस्टिंग्सरोड अशोकनगरइलाहाबाद-211001
- 2 प्रकाशक: गोविन्दप्रकाशनसदरबाजार, मथुराउत्तरप्रदेश-281001
- 3 पुस्तक: व्याकरण प्रदिप – रामदेवप्रकाशक: हिन्दी भवन 36 टेगोर नगर इलाहाबाद-211024
- 4 पुस्तक: व्याकरण प्रदिप – रामदेवप्रकाशक: हिन्दी भवन 36 इलाहाबाद-211024
- 5 प्रकाशक: दक्षिण भारत प्रचार सभा चेन्नई -17



Dr. NGPASC

COIMBATORE | INDIA



B.Com. BA (Students admitted during the AY 2022-23)

Course Code	Course Name	Category	L	T	P	Credit
221TL1A1MA	MALAYALAM- I: MODERN LITERATURE	LANGUAGE-I	4	1	-	3

PREAMBLE

This course has been designed for students to learn and understand

- the writing ability and develop reading skill
- the various concepts and techniques for criticizing literature, to learn the techniques for expansion of ideas and translation process
- the competency in translating simple Malayalam 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 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			✓	✓	✓
CO2	✓	✓			
CO3			✓	✓	
CO4					✓
CO5	✓	✓	✓		

<input checked="" type="checkbox"/>	Skill Development	<input checked="" type="checkbox"/>	Entrepreneurial Development
<input type="checkbox"/>	Employability	<input checked="" type="checkbox"/>	Innovations
<input checked="" type="checkbox"/>	Intellectual Property Rights	<input checked="" type="checkbox"/>	Gender Sensitization
<input checked="" type="checkbox"/>	Social Awareness/ Environment	<input checked="" type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics



221TL1A1MA	MALAYALAM- I: MODERN LITERATURE	SEMESTER I
------------	---------------------------------	------------

Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I Novel 14 h

PathummayudeAdu

Unit II Novel 10 h

PathummayudeAdu

Unit III Short Story 14 h

Nalinakanthi

Unit IV Short Story 10 h

Nalinakanthi

Unit V Practical Application 12 h


Expansion of ideas, General Essay and Translation

Text Books

- 1 Vaikkam Muhammed Basheer, "PathummayudeAdu" (NOVEL), DC Books & Kottayam
- 2 T.Padmanabhan, "Nalinakanthi" (Short Story), DC Books & Kottayam.

References

- 1 MalayalaNovel Sahithyam.
- 2 MalayalaCherukathaInnale Innu.

 Dr.N.G.P. Arts and Science College		
APPROVED		
SWS - 12th 30/7/22	AC - 13th 6/9/22	GB - 18th 10/9/22



Dr.NGPASC

COIMBATORE | INDIA

B.Com. BA (Students admitted during the AY 2022-23)

Course Code	Course Name	Category	L	T	P	Credit
221TL1A1FA	FRENCH- I: GRAMMAR, TRANSLATION AND CIVILIZATION	LANGUAGE - I	4	1	-	3

PREAMBLE

This course has been designed for students to learn and understand

- the 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
- 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	Apply the adjectives and the classroom environment in France	K2
CO3	Evaluate the Plural, Articles and the Hobbies	K3
CO4	Measure the Cultural Activity in France	K3
CO5	Select 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	✓	✓			✓
CO2			✓		
CO3	✓	✓		✓	
CO4	✓	✓	✓		✓
CO5				✓	✓

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input checked="" type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input checked="" type="checkbox"/> Social Awareness/ Environment	<input checked="" type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



221TL1A1FA	FRENCH- I: GRAMMAR, TRANSLATION AND CIVILIZATION	SEMESTER I
------------	-----------------------------------------------------	------------

Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I Salut I Page 10

12 h

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

Unit II Enchanté I Page 20

12 h

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

Unit III J'adoreI Page 30

12 h

Objectifs de Communication	Tâche	Activités deréception et de production orale
<ul style="list-style-type: none"> • Exprimer ses goûts. 	Dans un café, participer à une soirée de rencontres rapides et remplir de taches d'appréciation.	<ul style="list-style-type: none"> • Dans une soirée de recontresrapid comprendre des personnes qui échantent sur elles et sur leurs goût • Comprendre une personne qui parler des goûts de quelqu'un d'autre.



Dr.NGPASC

COIMBATORE | INDIA

B.Com. BA (Students admitted during the AY 2022-23)

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"> Présenter quelqu'un 	Dans un café, participer à une soirée de rencontres rapides et remplir de tâches d'appréciation	<ul style="list-style-type: none"> Exprimer ses goûts. Comprendre une demande laissée sur un répondeur téléphonique. Parler de ses projets de week-end.
Autoévaluation du module I Page 40 – Préparation au DELF A1 page 42		
Demander à quelqu'un de faire quelque chose. Demander poliment. Parler d'actions passées. Tu veux bien?	Organiser un programme d'activités pour accueillir une personne importante.	Comprendre une personne demande un service à quelqu'un. Demander à quelqu'un de faire quelque chose. Imaginer et raconter au passé à partir de situations dessinées.

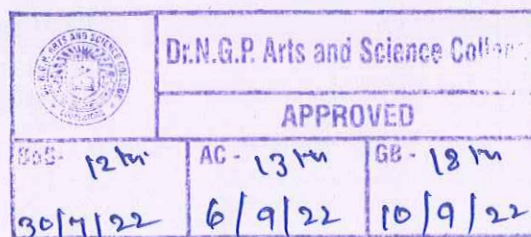
Unit V Practical Application

10 h

Make in Own Sentences

Text Book

- Regine Merieux, Yves Loiseau, "LATITUDES - 1" (Page No: 9-55) (Méthode 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.



Dr. NGPASC

COIMBATORE | INDIA

B.Com. BA (Students admitted during the AY 2022-23)

Course Code	Course Name	Category	L	T	P	Credit
221EL1A1EA	PROFESSIONAL ENGLISH- I	LANGUAGE- II	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
- any spontaneous spoken discourse and respond to them with proper 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	Identify the various aspects in poetry	K2
CO2	Infer linguistic and non-linguistic features of the context for understanding and interpreting	K3
CO3	Construct sentences and convey messages effectively in real life situations	K3
CO4	Apply different reading strategies with varying speed	K3
CO5	Prepare modules with their own ideas and present them coherently in a grammatically correct form	K3

MAPPING WITH PROGRAMME OUTCOMES

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

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input checked="" type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input checked="" type="checkbox"/> Social Awareness/ Environment	<input checked="" type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



221EL1A1EA	PROFESSIONAL ENGLISH- I	SEMESTER I
------------	-------------------------	------------

Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I Genre Studies 12 h

Nissim Ezekiel: The Worm- Author's Biography- title indications- outline- paraphrasing the poem- context of poem- form- poetic devices- enjambment- techniques- Annotations

Niyi Osundare: Our Earth Will Not Die- Author's Biography- title indications- outline- paraphrasing the poem- context of poem- form- poetic devices- enjambment- techniques- Annotations

A. G. Gardiner: On Superstitions- Author's biography- Narrative structure- Exploration of the text- passage analysis- insight of ideas- cohesion and context- style- language techniques- Annotations

Nancy Bella: Clever Thief- Author's Biography- Plot Summary- Detailed summary and Analysis- Themes- Important Quotations- Characters- Description - analysis- Terms- Symbols- Critical analysis

H. G. Wells: The Truth about Pyecraft- Author's Biography- narrative structure- passage analysis- insight of ideas- cohesion and context- style- language techniques

Unit II Listening Skills 12 h

Listening vs. hearing- Types of listening, Tips to enhance Listening Skills, Non-verbal and Verbal signs of active listening - Comprehensive Listening - Listening to pre-recorded audios on speeches, interviews and conversations - Listening Activities- Listening and responding to complaints (formal situation), Listening to problems and offering solutions (informal)

Unit III Speaking Skills 14 h

Formal occasions- Introducing oneself, Introducing others, Enquiries and Seeking permission, Making short presentations - Informal occasions- Requests, Offering help, Congratulating, Farewell party, graduation speech - Giving instructions to do a task and to use a device, Giving and asking directions



Unit IV Reading Skills

10 h

Study Skills: Skimming and Scanning- Reading different kinds of texts- Types of reading- Developing a good reading speed, reading aloud, Referencing skill - Word Power (Denotation and Connotation) - Reading comprehension, Data interpretation -Charts, Graphs, Advertisements

Unit V Writing Skills

12 h

Sentence patterns, Note- making and note taking-Strategies - Paragraph writing: Structure and Principles - Academic Writing - Formal and Informal Letters, Report, Book /Movie Review

Text Books

- 1 Gardiner, A. G. 1926. Alpha of the Plough: Second series, J.M. Dent & Sons Ltd., London, United Kingdom. pg.no-151-156. (Unit I)
- 2 Ezekiel, Nissim. "The Worm," Crazy Romantic Love, www.mianmawaisarain.live/2020/05/poem-worm-nissim-ezekiel.html. Accessed 3 Aug. 2022. (Unit I)
- 3 <<http://livros01.livrosgratis.com.br/ln000835.pdf/>>(Unit I)
- 4 Mithra,S.M. 1919. Hindu Tales from the Sanskrit, Macmillan & Co Ltd., London, United Kingdom. pg.no-127-142. (Unit I)
- 5 Nation, I. S. P and Jonathan Newton. 2009. Teaching ESL/EFLListening and Speaking. Routledge, New York, United States. (Unit II)
- 6 Prabha, Dr. R. Vithya & S. Nithya Devi. 2019. Sparkle. (1st Edn.) McGraw - Hill Education, Chennai, India. (Unit III- V)

References

- 1 Our Earth Will Not Die By NiyiOsundare." Studocu.Com, studocu.com/in/document/bangalore-university/bachelor-of-computer-applications/1586771577-our-earth-will-not-die/27675462. Accessed 3 Aug. 2022.
- 2 OnSuperstitions."THEHISTORIAN,thehistorian1947.wordpress.com/2019/03/08/on-superstitions-by-a-g-gardiner. Accessed 3 Aug. 2022.
- 3 Swales, John M. & Feak, Christine B. 2012. Academic Writing for Graduate Students: Essential Tasks and Skills, University of Michigan Press, Michigan.
- 4 Rudzka, Brygida -Ostyn, 2003. Word Power: Phrasal Verbs and Compounds: A Cognitive Approach, Mouton de Gruyter, New York, United States.



Dr.NGPASC

COIMBATORE | INDIA

Dr.N.G.P. Arts and Science College		
APPROVED		
12th	AC - 13th	GB - 18th
30/7/22	6/9/22	10/9/22

B.Com. BA (Students admitted during the AY 2022-23)

Course Code	Course Name	Category	L	T	P	Credit
225PA1A1CA	FINANCIAL ACCOUNTING	CORE	5	1	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the basic concepts of accounting, the final accounts, bank reconciliation statement and calculation of depreciation.
- the recording of transactions relating to bills, methods of preparation of account current and average due date.
- the knowledge about accounting treatment in the books of Consignor and Consignee and methods of recording sale or return transactions.


COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the basic knowledge about Accounting and preparation of final accounts.	K2
CO2	Know the preparation of bank reconciliation statement and methods of depreciation accounting.	K3
CO3	Know the features of bill of exchange, promissory note and recording transactions relating to bills.	K2
CO4	learn the knowledge about methods of preparation of account current and find out the average due date.	K3
CO5	acquire knowledge about accounting treatments in the books of consignor and consignee and methods of recording sale or return transactions.	K3

MAPPING WITH PROGRAMME OUTCOMES

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

<input checked="" type="checkbox"/>	Skill Development	<input checked="" type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input checked="" type="checkbox"/>	Innovations
<input type="checkbox"/>	Intellectual Property Rights	<input type="checkbox"/>	Gender Sensitization
<input type="checkbox"/>	Social Awareness/ Environment	<input type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics
	Dr.NGPASC		
	COIMBATORE INDIA		B.Com. BA (Students admitted during the AY 2022-23)

225PA1A1CA	FINANCIAL ACCOUNTING	SEMESTER I
------------	----------------------	------------

Total Credits: 4

Total Instruction Hours: 72 h

Syllabus

Unit I Introduction to Accounting and Final Accounts 14 h

Accounting Definition - Objectives - Functions - Advantages - Limitations - Types of Accounts - Basis of Accounting - Accounting Principles: Accounting Concepts and Conventions - Journal - Ledger - Subsidiary books - Trial balance. Final Accounts: Introduction - Trading Account, Profit and Loss Account, Balance sheet with adjustments.

Unit II Bank Reconciliation Statement and Depreciation 16 h

Bank Reconciliation Statement - Need - Preparation of Bank Reconciliation Statement. Meaning and Definition of Depreciation - Characteristics - Causes - Need - Methods (Straight Line, Written Down, Annuity, Sinking Fund, Insurance Policy and Machine Hour Rate method)

Unit III Bills of Exchange 15 h

Bills of Exchange - Definition - Features - Advantages - Types - Promissory Note - Definition - Features - Distinction between Bills of Exchange and Promissory Note - Recording transactions relating to bills - Retiring of bill under rebate - Dishonour of a Bill - Renewal of bills.

Unit IV Account Current and Average Due Date 12 h

Meaning of Account Current - Definition - Methods: Product, Red-ink Interest, Interest table, Periodical balance and Epoque method. Meaning of Average Due Date - Uses - Accounting treatment - Calculation of Interest.

Unit V Accounting for Consignments and Goods Sent on Sale or Return Basis 15 h

Meaning of Consignment - Distinction between consignment and sale - Accounting treatment in the books of Consignor and Consignee - Goods sent on consignment at cost and at Invoice price. Meaning of Sale or Return - Purpose - Methods of Recording Sale or Return Transactions



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

Case studies related to the below topics to be discussed (Examined internalonly)


1. Case Study on Accounting Concepts
2. Case Study on Bank Reconciliation Statement
3. Case Study on Bills of Exchange

Text Books

- 1 Reddy,T.S. and Murthy,A. 2016. Advanced Accountancy [Second Revised Edition]. Margham Publications, Chennai.
- 2 Jain,S.P., and Narang,K.L 2019, Advanced Accountancy - Principles of Accounting Including GST Volume I [Twentieth Revised Edition]. Kalyani Publishers, New Delhi.

References

- 1 Shukla M.C Grewal T.S Gupta S.C. 2016. Advanced Accounts Volume I [Nineteenth Edition]. S.Chand& Company Pvt Ltd, New Delhi.
- 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, 2014. 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.

		
Dr.N.G.P. Arts and Science College		
APPROVED		
BoS- 12th	AC- 13th	GS- 18th
30/7/22	6/9/22	10/9/22



Dr.NGPASC

COIMBATORE | INDIA

B.Com. BA (Students admitted during the AY 2022-23)

Course Code	Course Name	Category	L	T	P	Credit
225BA1A1CA	FUNDAMENTALS OF BUSINESS ANALYTICS	Core	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Understand the Basic Concept of business analytics
- Know about the Digital Data and Data Modeling
- Aware about the Enterprise Reporting and Applications of Analytics

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the concepts, Role of Business Analyst, Rules of Business & Business Analysis	K3
CO2	Obtain the base knowledge of Business Excellence Framework and use of IT in Enterprise applications	K1
CO3	Capture the Information relating to Types of Digital Data	K2
CO4	Aware of Data Modeling techniques and various Schemas	K3
CO5	Obtain knowledge about Enterprise Reporting and Applications of Analytics	K3

MAPPING WITH PROGRAMME OUTCOMES

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

<input checked="" type="checkbox"/>	Skill Development	<input checked="" type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input checked="" type="checkbox"/>	Innovations
<input type="checkbox"/>	Intellectual Property Rights	<input type="checkbox"/>	Gender Sensitization
<input type="checkbox"/>	Social Awareness/ Environment	<input type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics



Dr. NGPASC

COIMBATORE | INDIA

B.Com. BA (Students admitted during the AY 2022-23)

225BA1A1CA	FUNDAMENTALS OF BUSINESS ANALYTICS	SEMESTER I
------------	------------------------------------	------------

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction to the Business Analytics 10 h

Introduction to the BA Role- Business Analysis -Business Analyst - The evolving role of the Business Analyst -The BA roadmap- Different levels of business analysis- The basic rules of Business & Business Analysis - Classical Requirements and Tasks performed by Business Analysts

Unit II Business Excellence Framework 9 h

Business view of Information Technology Applications - Core business process – Baldrige Business Excellence framework - Key purpose of using IT in business- Enterprise Applications - Information users and their Requirements – Data Analysis for Business Decision Making

Unit III Types of Digital Data 9 h

Data definition – Evolution – Data - Information – Knowledge- Types of Data - Structured data – Meaning - Characteristics Unstructured data – Meaning - Managing and storage of unstructured data – Storage challenges – Extracting information - Semi Structured Data – Attributes and Measurement - Data Quality – Data Mart- Database - Data Warehouse – ETL - Data Integration

Unit IV Data Modeling 10 h

Basics of Data Integration - Data Quality - Why and What Data Quality? - Maintain - Key Areas of Study - Definition of Data Modeling- Data Warehouse Architecture – Basics - Types -Techniques – Multidimensional Data model - Fact Table- Dimension Table - Star Schema - Snowflake Schema- Fact Constellation Schema- Dimension Modeling Lifecycle

Unit V Enterprise Reporting and Applications of Analytics 10 h

Overview of Enterprise Reporting and Applications of Analytics - Report Standardization and Presentation – Balanced Scorecards- Performance Dashboards – Scorecards Vs Dashboards - Applications of Analytics -Healthcare – Retail- Web Analytics - Social Media Analytics -Recommendation Systems - BI Road Ahead- BI and Cloud Computing - Business Intelligence for ERP Systems



Note: Case studies (To be examined internally)


1. Case Study on Healthcare systems
2. Case Study on Social Media Analytics
3. Case Study on Retail Management

Text Books

- 1 Prasad R.N. and Seema Acharya , 2014 , "Fundamentals of Business Analytics ", Current Edition, Wiley Publisher, New Delhi
- 2 Pang-Ning Tan Michael Steinbach, Vipin Kumar, 2015, "Introduction to Data Mining", 2015 Edition, Pearson Education, New Delhi

References

- 1 Haydn Thomas - Demonoid, 2015, "Business Analysis Fundamentals", 2015 Edition, Pearson Education, New Delhi
- 2 Gert H.N. Laursen, Jesper Thorlund, 2014, "Business Analytics for Managers", First Edition, Wiley Publisher, New Delhi
- 3 John F. Tanner JR , 2014 , "Analytics and Dynamic Customer Strategy" , First Edition , Wiley Publisher , New Delhi
- 4 Albright , Winston , 2015, "Business Analytics Data Analysis and Decision Making" , First Edition, Cengage Learning Publication , New Delhi

		
Dr.N.G.P. Arts and Science College		
APPROVED		
BoS - 12 th	AC - 13 th	GB - 18 th
30/7/22	6/9/22	10/9/22



Dr.NGPASC

COIMBATORE | INDIA


B.Com. BA (Students admitted during the AY 2022-23)

225BA1A1CP	CORE PRACTICAL: SPREADSHEET MODELLING FOR DECISION ANALYSIS	SEMESTER I
------------	----------------------------------------------------------------	------------

Total Credits: 2
Total Instructions Hours: 48 h

S.No	Contents
1	Collecting data using Google forms and Google Sheets
2	Perform Importing and Exporting Data to a Text File and Workbook Protection
3	Creation of a payroll data table and perform sort, filter, Conditional Formatting . Sort: by colour, reverse list, Randomized list. Filter: Text Filter, Auto filter and Remove duplicate
4	Conversion / Creation of Pivot table and Pivot chart for Sales data
5	Performing user defined Macros: Recording, Viewing , Running Macros and execute Conditional formatting
6	Performing What-If Analysis in excel using the options H Lookup , V Lookup ,Goal Seek and Data Table.
7	Performing Data Analysis using the Statistical Tools: a) Descriptive Statistics b) Rank c) Weighted average d) Correlation e) Regression.
8	Create a Dashboard for multiple data tables.
9	Perform Text Function in Excel.
10	Performing arithmetic and logical functions, format functions for student datasets.
11	Execute Ensuring Data Validation
12	Create a Pie chart, Bar Chart, Column Chart, Area Chart, Line Chart for a Data Set.

Note: Out of 12 Exercise 10 is mandatory

 Dr.N.G.P. Arts and Science College		
APPROVED		
BOS - 12th	AC - 13th	GS - 18th
30/7/22	6/9/22	10/9/22



Dr.NGPASC
COIMBATORE | INDIA

B.Com. BA (Students admitted during the AY 2022-23)

Course Code	Course Name	Category	L	T	P	Credit
222MT1A1IA	BUSINESS MATHEMATICS	IDC	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- The characteristics of different types of matrices
- The basic concept of limits and continuity
- The formulation of linear programming problem

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	recognize the operations of a matrix	K2
CO2	Identify the types of discounts corresponding to a bill	K1
CO3	explain the methods for finding limits	K2
CO4	illustrate the applications of the differentiation	K3
CO5	compute the optimal solution of a linear programming problem	K2

MAPPING WITH PROGRAMME OUTCOMES

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

<input checked="" type="checkbox"/> Skill Development	<input type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



Dr.NGPASC

COIMBATORE | INDIA

B.Com. BA (Students admitted during the AY 2022-23)

222MT1A1IA	BUSINESS MATHEMATICS	SEMESTER I
------------	----------------------	------------

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Matrices 12 h

Definition - importance - types - Matrix operations - properties - system of linear equations - Determinants - Cramer's rule - properties of determinants - minor and cofactor - Inverse matrix method - Rank - consistency

Unit II Mathematics of Finance 9 h

Basic concepts - Simple interest - Compound interest - effective rate and nominal rate of Interest - Depreciation - Annuities - Sinking fund- discounting

Unit III Limits 8 h

Constants - variables - functions -types - variable tending to a limit - limit of a function - properties - methods of finding limits - factorisation - L' Hospital's rule - Method of substitution - rationalisation - Infinite limit

Unit IV Differentiation 9 h

Derivatives of standard functions - rules of differentiation - addition rule and the difference rule - product rule - quotient rule - functions of a function rule - uses of derivative - Elasticities - Increasing and decreasing functions - maxima and minima

Unit V Linear Programming Problem 10 h

Linear Programming - introduction - meaning, scope and limitation of operations research - formulation of linear programming problem - Graphical method - Simplex method

Note: Theory 20% and Problems 80%



Dr. NGPASC

COIMBATORE | INDIA

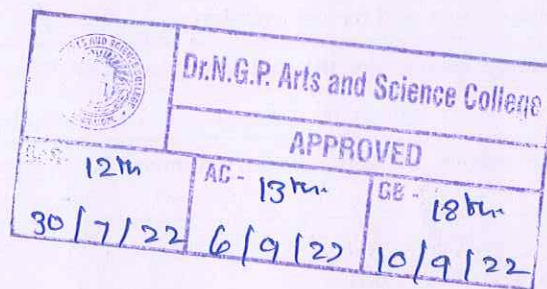
B.Com. BA (Students admitted during the AY 2022-23)

Text Books

- 1 Navnitham.P.A, 2021, "Business Mathematics and Statistics", Jai Publishers ,Trichy.

References

- 1 Asim Kumar Manna, 2018, "Business Mathematics and Statistics", First Edition, McGraw Hill Education Private Limited , New Delhi.
- 2 Mariappan.S, 2017, "Business Mathematics" ,First Edition, Pearson Publisher ,New Delhi.
- 3 Das N.G & Das J.K, 2012, "Business Mathematics and Statistics" , First Edition, McGraw Hill Education Private Limited , New Delhi.
- 4 Sundaresan.V, Jayaseelan.S.D, 2011, "An introduction to Business mathematics" , Fourth Edition, Sultan Chand & Company, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
223MB1A1AA	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	Infer on Natural resources and its conservation	K2
CO3	Apply the knowledge on Biodiversity and its conservation	K3
CO4	Relate effects, causes and control of air, water, soil and noise pollution etc.,	K2
CO5	Build awareness about sustainable development and Environmental protection	K2

MAPPING WITH PROGRAMME OUTCOMES

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

<input checked="" type="checkbox"/>	Skill Development	<input type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input type="checkbox"/>	Innovations
<input type="checkbox"/>	Intellectual Property Rights	<input type="checkbox"/>	Gender Sensitization
<input type="checkbox"/>	Social Awareness/ Environment	<input type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics



223MB1A1AA	ENVIRONMENTAL STUDIES	SEMESTER I
------------	-----------------------	------------

Total Credits: 2

Total Instruction Hours: 24 h

Syllabus

Unit I Introduction to Environmental studies & Ecosystems 5 h

Introduction to Environmental studies& Ecosystems: Multidisciplinary nature of environmental studies; components of environment – atmosphere, hydrosphere, lithosphere and biosphere. Scope and importance; Concept of sustainability and sustainable development. Ecosystem- Structure and function of ecosystem; Energy flow in an ecosystem: food chain, food web and ecological succession.

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

Natural Resources: Renewable and Non-renewable Resources: 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). Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs.

Unit III Biodiversity and Conservation 5 h

Biodiversity and Conservation: 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.

Unit IV Environmental Pollution, Environmental Policies & Practices 5 h

Environmental Pollution, Environmental Policies & Practices: 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; Prevention & Control of Pollution Act – Air & Water. Wildlife Protection Act; Forest Conservation Act;



Unit V Human Communities and the Environment& Field Work

4 h

Human Communities and the Environment& Field Work: Human population and growth: Impacts on environment, human health and welfares. Environmental ethics: Role of Indian and other religions and cultures in environmental conservation. Environmental communication and public awareness. Visit to an area to document environmental assets; river/forest/flora/fauna, etc. Population explosion - Family Welfare Programmes. Role of Information Technology in Environment and human health. Role of the Colleges, Teachers and Students in village adoption towards clean, green and make in villages in various aspects.

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.

References

- 1 Gleeson, B. and Low, N. (eds.) 1999. Global Ethics and Environment, London, Routledge
- 2 Gleick, P.H. 1993. Water in Crisis. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press
- 3 Groom, Martha J. Gary K. Meffe, and Carl Ronald carroll. Principles of Conservation Biology. Sunderland: Sinauer Associates, 2006
- 4 Grumbine, R. Edward, and Pandit, M.K. 2013. Threats from India's Himalaya dams. Science, 339: 36-37.
- 5 McCully, P. 1996. Rivers no more: the environmental effects of dams (pp. 29-64). Zed Books
- 6 McNeil, John R. 2000. Something New Under the Sun: An Environmental History of the Twentieth Century
- 7 Odum, E.P., Odum, h.T. & Andrews, J. 1971. Fundamentals of Ecology. Philadelphia: Saunders.

M.S. 30/7/22
 BoS Chairman/HoD
 Department of Commerce (BA)
 Dr. N. G. P. Arts and Science College
 Coimbatore - 641 048



Dr. NGPASC

COIMBATORE | INDIA

Dr.N.G.P Arts and Science College		
APPROVED		
BoS - 12th	AC - 13th	GS - 18th
30/07/22	6/9/22	10/9/22



B.Com. BA (Students admitted during the AY 2022-23)

Course Code	Course Name	Category	L	T	P	Credit
221TLIA2TA	TAMIL - II: ARA ILAKKIYAM	LANGUAGE-I	4	1	-	3

PREAMBLE

This course has been designed for students to learn and understand

- மொழிப்பாடங்களின் வாயிலாக தமிழரின் பண்பாடுநாகரீகம்,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) :- மாணவர்களின் செயலாக்கத்திறனை ஊக்குவித்தல்	K1
CO2	மதிப்புக்கல்வி (Attitude and Value education)	K2
CO3	பாடஇணைச்செயல்பாடுகள் (Co-curricular activities)	K2
CO4	சூழலியல் ஆக்கம் (Ecology)	K3
CO5	மொழி அறிவு (Tamil knowledge)	K3

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

✓ Skill Development	✓ Entrepreneurial Development
✓ Employability	✓ Innovations
✓ Intellectual Property Rights	✓ Gender Sensitization
✓ Social Awareness/ Environment	✓ Constitutional Rights/ Human Values/ Ethics



221TL1A2TA	TAMIL - II: ARA ILAKKIYAM	SEMESTER II
------------	---------------------------	-------------

Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I அற இலக்கியம் 13 h

1. இலக்கிய வரலாறு- பதினென்கீழ்க்கணக்குநூல்கள்

2. திருக்குறள்

அ. அறன்வலியுறுத்தல்- அ. எண் 04

ஆ. நட்பாராய்தல் - அ. எண் 80

இ. நாடு- அ. எண் 74

ஈ. குறிப்பறிதல்- அ. எண் 110

Unit II அற இலக்கியம் 13 h

1. நாலடியார் - அறிவுடைமை

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

3. இனியவைநாற்பது- பூதஞ்சேந்தனார் - முதல் 10 பாடல்கள்

Unit III அறநெறிக் கட்டுரைகள் 09 h

1. இலக்கியவரலாறு - தமிழ் உரைநடையின் தோற்றமும் வளர்ச்சியும்

2. கலைகள்-உ.வே.சா

3. சங்க நெறிகள்- வ.சுப.மாணிக்கம்

Unit IV அறநெறிக் கட்டுரைகள் 15 h

1. வீர வணக்கம் - க.கைலாசபதி

2. தமிழர் பண்பாடு - டாக்டர் சோ.நா.கந்தசாமி

3. இணையத் தமிழ் வளர்ச்சி - முனைவர் ப.அர.நக்கீரன்

Unit V பயிற்சிப் பகுதி 10 h

1. இலக்கணம்-வழு, வழுவமைதி,வழாநிலை

2. அலுவலகம் சார்ந்த கடிதம் -விண்ணப்பங்கள், வேண்டுகோள்,முறையீடு

3. படைப்பாக்கம்-பொதுத்தலைப்பில் கட்டுரைகள் எழுதுதல்



Dr.NGPASC

COIMBATORE | INDIA


B.Com. BA (Students admitted during the AY 2022-23)

Text Book

- 1 தமிழ் மொழிப்பாடம்-2022-2023,தொகுப்பு: தமிழ்த்துறை, டாக்டர் என்.ஜி.பி. கலை அறிவியல் கல்லூரி,கோயம்புத்தூர். வெளியீடு: நியூ செஞ்சுரி புக் ஹவுஸ்,சென்னை. (Unit I to V)

References

- 1 பேராசிரியர் புலவர் சோம. இளவரசு,எட்டாம் பதிப்பு-2014,தமிழ் இலக்கிய வரலாறு- மணிவாசகர் பதிப்பகம்,சென்னை.
- 2 பேராசிரியர் முனைவர் பாக்கியமேரி,முதற் பதிப்பு- 2013,இலக்கணம்- இலக்கிய வரலாறு- மொழித்திறன்- பூவேந்தன் பதிப்பகம்,சென்னை. .
- 3 தமிழ் இணையக் கல்விக்கழகம் - TAMIL VIRTUAL ACADEMY
வலைதள முகவரி : <https://www.tamilvu.org>

		
Dr.N.G.P. Arts and Science College		
APPROVED		
BoS- 13th	AC - 14th	GB - 14th
3/12/2022	14/01/2023	30/01/2023



Course Code	Course Name	Category	L	T	P	Credit
221TL1A2HA	HINDI - II: MODERN LITERATURE	LANGUAGE-I	4	1	-	3

PREAMBLE

This course has been designed for students to learn and understand

- The writing ability and develop reading skill
- The various concepts and techniques for criticizing literature
- 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	Expose the knowledge writing critical views on fiction	K2
CO4	Build creative ability	K3
CO5	Apply the power of creative reading	K3

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input checked="" type="checkbox"/> Intellectual Property Rights	<input checked="" type="checkbox"/> Gender Sensitization
<input checked="" type="checkbox"/> Social Awareness/ Environment	<input checked="" type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



221TL1A2HA	HINDI - II: MODERN LITERATURE	SEMESTER II
------------	-------------------------------	-------------

Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I 13 h

आधुनिकपद्य - शबरी(श्रीनरेशमेहता)

Unit II 13 h

उपन्यास: सेवासदन-प्रेमचन्द

Unit III 12 h

कहानी-किरीट- डा उषा पाठक / डा अचला पाण्डेय

पाठ 1.कफ़न, 3. चीफ़ की दावत

Unit IV 12 h


पत्र लेखन: (औपचारिक या अनौपचारिक)

Unit V 10 h

अनुवाद अभ्यास-III (केवल हिन्दी से अंग्रेजी में) (पाठ 1 to 10)

Text Books

- 1 प्रकाशक: लोकभारती प्रकाशन पहली मंजिल, दरबारी बिल्डिंग, महात्मा गाँधी मार्ग, इलाहाबाद. (Unit I)
- 2 प्रकाशक: सुमित्र प्रकाशन 204 लीला अपार्टमेंट्स, 15 हेस्टिंग्स रोड अशोक नगर इलाहाबाद. (Unit II)
- 3 प्रकाशक: राधाकृष्ण प्रकाशन दिल्ली. (Unit III)
- 4 पुस्तक: व्याकरण प्रदिप - रामदेवप्रकाशक: हिन्दी भवन 36 इलाहाबाद. (Unit IV)
- 5 प्रकाशक: दक्षिण भारत प्रचार सभा चेन्नई. (Unit V)

 Dr.N.G.P. Arts and Science College		
APPROVED		
BoS- 13th	AC - 14th	GB - 15th
3 / 12 / 2022	19/01/2023	30/01/2023



Course Code	Course Name	Category	L	T	P	Credit
221TL1A2MA	MALAYALAM - II: MODERN LITERATURE	LANGUAGE -I	4	1	-	3

PREAMBLE

This course has been designed for students to learn and understand

- the writing ability and develop reading skill
- the various concepts and techniques for criticizing literature, to learn the techniques for expansion of ideas and translation process
- the competency in translating simple Malayalam 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 fundamentals of novels and stories	K1
CO2	Understand the principles of translation work	K2
CO3	Expose the knowledge writing critical views on fiction	K2
CO4	Build creative ability	K3
CO5	Apply the power of creative reading	K3

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input checked="" type="checkbox"/> Intellectual Property Rights	<input checked="" type="checkbox"/> Gender Sensitization
<input checked="" type="checkbox"/> Social Awareness/ Environment	<input checked="" type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



221TL1A2MA	MALAYALAM- II: MODERN LITERATURE	SEMESTER II
------------	----------------------------------	-------------

Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I Novel 12 h

Enmakaje: Chapter1- Chapter5

Unit II Novel 10 h

Enmakaje: Chapter 6- Chapter 10

Unit III Novel 12 h

Enmakaje: Chapter 11- Chapter 15

Unit IV Autobiography 14 h

NeermathalamPoothaKalam :Chapter 1- Chapter 10

Unit V Autobiography 12 h


NeermathalamPootha Kalam: Chapter 11- Chapter 20

Text Books

1. Ambika SuthanMangad, Enmakaje (Novel), DC Books Kottayam, Kerala, India. (Unit I to III)
2. Madhavikkutty, NeermathalamPootha Kalam (Autobiography), DC Books Kottayam, Kerala, India. (Unit IV & V)

References

1. MalayalaNovel Sahithyam, DC Books Kottayam, Kerala, India.
2. MalayalaSahithyaCharithram, National Books Kottayam, Kerala, India.

 Dr.N.G.P. Arts and Science College		
APPROVED		
BoS- 13 th	AC - 14 th	GB - 19 th
3 / 12 / 2022	19 / 01 / 2023	30 / 01 / 23



Dr.NGPASC

COIMBATORE | INDIA

B.Com. BA (Students admitted during the AY 2022-23)

Course Code	Course Name	Category	L	T	P	Credit
221TL1A2FA	FRENCH- II: GRAMMAR, TRANSLATION AND CIVILIZATION	LANGUAGE- I	4	1	-	3

PREAMBLE

This course has been designed for students to learn and understand

- the 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
- 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	Apply the adjectives and the classroom environment in France	K2
CO3	Select the Plural, Articles and the Hobbies	K2
CO4	Measure the Cultural Activity in France	K3
CO5	Evaluate the sentiments, life style of the French people and the usage of the conditional tense	K3

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

<input checked="" type="checkbox"/>	Skill Development	<input checked="" type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input checked="" type="checkbox"/>	Innovations
<input checked="" type="checkbox"/>	Intellectual Property Rights	<input checked="" type="checkbox"/>	Gender Sensitization
<input checked="" type="checkbox"/>	Social Awareness/ Environment	<input checked="" type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics



221TL1A2FA	FRENCH- II: GRAMMAR, TRANSLATION AND CIVILIZATION	SEMESTER II
------------	---------------------------------------------------	-------------

Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I

12 h

Proposer, accepter, refuser une invitation. Indiquer la date.	Organiser une soirée au cinéma avec des amis, par téléphone et par courriel.	Comprendre un message d'invitation sur un répondeur téléphonique. Inviter quelqu'un accepter ou refuser l'invitation.
------------------------------------------------------------------	------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------------------------------------

Unit II

12 h

Prendre et fixer un rendez-vous. Demander et indiquer l'heure.	Organiser une soirée au cinéma avec des amis, par téléphone et par courriel.	Comprendre des personnes qui fixent un rendez-vous par téléphonique. Prendre un rendez-vous par téléphone
-------------------------------------------------------------------	------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------------------

Unit III

12 h

Exprimer son point de vue positif et négatif. S'informer sur le prix. S'informer sur la quantité. Exprimer la quantité.	En groupes, choisir un cadeau pour un ami.	Exprimer son point de vue sur des idées de cadeau. Faire des achats dans un magasin
----------------------------------------------------------------------------------------------------------------------------------	--------------------------------------------	----------------------------------------------------------------------------------------



Dr. N. G. P. ASC

COIMBATORE | INDIA

B.Com. BA (Students admitted during the AY 2022-23)

Unit IV

14h

Demander et indiquer une direction. Localiser (près de, en face de). Exprimer l'obligation l'interdit. Conseiller.	Suivre un itinéraire à l'aide d'indications par téléphone et d'un plan. Par courrier électronique, donner des informations et des conseils à un ami qui veut voyager.	Comprendre des indications de direction. Comprendre des indications de lieu. Comprendre une chanson. Comprendre de courts messages qui expriment l'obligation ou l'interdiction. Donner des conseils à des personnes dans des situations données.


Unit V

10 h

Make in Own Sentences

Text Book

- 1 Regine Merieux, Yves Loiseau, "LATITUDES - 1" (Page No: 56-101) (Méthode de Français), Goyal Publisher & Distributors Pvt.Ltd., 86 UB Jawahar Nagar (Kamala Nagar), New Delhi-7 Les Editions Dider, Paris, 2008- Imprime en Roumanie par Canaleen Janvier 2012. (Unit I to IV)

 Dr.N.G.P. Arts and Science College		
APPROVED		
BOS- 13 th	AC - 14 th	GB - 14 th
3/12/2022	19/01/2023	30/01/2023



Dr.NGPASC
COIMBATORE | INDIA

B.Com. BA (Students admitted during the AY 2022-23)

Course Code	Course Name	Category	L	T	P	Credit
221EL1A2EA	PROFESSIONAL ENGLISH - II	LANGUAGE - II	4	-	1	3

PREAMBLE

This course has been designed for students to learn and understand

- The language for specific purposes through various literary manuscripts
- The process of communicative competences in academics through authentic contexts
- The different formats of business correspondence with lucidity and accuracy via various media

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Relate and appreciate the eminent writers works of various genres	K1
CO2	Infer and comprehend complex situational talks	K2
CO3	Identify formal and informal communicative context to speak fluently	K3
CO4	Construct the denotative and connotative meanings while reading specialized texts	K3
CO5	Develop the skill of writing through descriptions, narrations and essays	K3

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

✓ Skill Development	✓ Entrepreneurial Development
✓ Employability	✓ Innovations
✓ Intellectual Property Rights	✓ Gender Sensitization
✓ Social Awareness/ Environment	✓ Constitutional Rights/ Human Values/ Ethics



221EL1A2EA	PROFESSIONAL ENGLISH - II	SEMESTER II
------------	---------------------------	-------------

Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I Genre Studies 12 h

John Keats: La Belle Dame Sans Merci - Author's Note - title indications- outline- paraphrasing the poem- context of poem- form- poetic devices- enjambment- techniques- Annotations

A.G. Gardiner: On Keyhole Morals- Author's Note- Title indications- Outline - Passage Analysis - context of the Prose - Narrative techniques- Style

Charles Lamb: A Dissertation upon Roast Pig- Author's Note - title indications- outline- paraphrasing the Essay- context of Essay- form-devices- Narrative techniques

John Galsworthy: The Silver Box- Author's Note- Plot Summary- Critical Analysis- Themes- Characters- Description - analysis- Terms- Symbols

Unit II Listening Skills 10 h

Listening to Talks/Lectures by Specialists on selected subject specific topics- Listening to Public Announcements- Listening to Instructions & Directions- Listening to Speeches- Listening to process/event descriptions to identify cause & effects

Unit III Speaking Skills 14 h

Small Talk- Mini Presentations and Making Recommendations- Group Discussions, Debates, and Expressing opinions through Role play- Picture Description- Giving Instruction to Use a Product- Presenting a Product- Summarizing a Lecture- Narrating Personal Experiences/ Events- Interviewing a Celebrity- Scientific Lectures- Educational Videos- Debates- Different Viewpoints on an Issue

Unit IV Reading Skills 12 h

Reading Biographies, Newspaper Reports, Technical Blogs- Reading Advertisements- Gadget Reviews - Newspaper Articles- Journal Reports- Reading Editorials & Blogs- Case Studies- Excerpts from Literary Texts

Unit V Writing Skills 12 h

Inferring & Interpreting- Predicting Reorganizing Material- Summary Writing Based on the Reading Passages- Writing - Emails & Essay Writing (Descriptive or narrative)- Grammar - Tenses- Question Types: Wh/ Yes or No/ and Tags



Dr.NGPASC

COIMBATORE | INDIA


B.Com. BA (Students admitted during the AY 2022-23)

Text Books

- 1 <<https://www.poetryfoundation.org/poems/44475/la-belle-dame-sans-merci-a-ballad/>> (Unit I)
- 2 <<https://sittingbee.com/on-keyhole-morals-a-g-gardiner/>> (Unit I)
- 3 <<https://www.gradesaver.com/charles-lamb-essays/study-guide/summary-a-dissertation-upon-roast-pig/>> (Unit I)
- 4 <<https://public-library.uk/ebooks/41/61.pdf>> The Silver Box- John Galsworthy/> (Unit I)
- 5 Hart, Steve, Aravind R.Nair, Veena Bhambhani. 2016. Embark: English for Undergraduates. Cambridge University Press, New Delhi, India. (Unit II)
- 6 Lakshminarayanan. 2012. A Course Book On Technical English. Scitech Publications Pvt. Ltd, New Delhi, India. (Unit III)
- 7 Raman, Meenakshi & Sangeeta Sharma. 2016. Technical Communication- Principles And Practice, Oxford University Press, New Delhi, India. (Unit IV)
- 8 Viswamohan, Aysha. 2017. English For Technical Communication (With CD), McGraw Hill (India) Private Limited, New Delhi, India.(Unit V)

References

- 1 Bajwa and Kaushik. 2010. Springboard to Success- Workbook for Developing English and Employability Skills. Orient Black Swan, Chennai, India.
- 2 Chellammal, V. 2003. Learning to Communicate. Allied Publishing House, New Delhi, India.
- 3 Krishnaswamy. N, Lalitha Krishnaswamy & B.S. Valke. 2015. Eco English, Learning English through Environment Issues. An Integrated, Interactive Anthology. Bloomsbury Publications, New Delhi, India.
- 4 Syamala. V. 2002. Effective English Communication for You. Emerald Publishers, Chennai, Tamil Nadu, India.

 Dr.N.G.P. Arts and Science College		
APPROVED		
BoS- 13th	AC- 14th	GB- 19th
3 /12 /2022	19 /01 /2023	30 /01 /2023



Course Code	Course Name	Category	L	T	P	Credit
225BP1A2CA	ADVANCED FINANCIAL ACCOUNTING	CORE	5	1	-	4

PREAMBLE

This course has been designed for students to learn and understand

- The accounting practices in branch and departmental accounting.
- The recording of transactions in hire purchase and instalment system.
- Accounting procedures formatted for Partnership accounts.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Apply the accounting practices in Branch and Departmental accounting.	K3
CO2	Interpret the Hire purchase and Instalment system of accounting.	K2
CO3	Understand the procedures related to calculation of ratios and Accounting Treatment of Admission of a Partner.	K2
CO4	Know the accounting transactions at the time of Retirement and Death of a partner.	K3
CO5	Analyze the Valuation of assets and liabilities during Dissolution and Insolvency of Firms.	K4

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



225BP1A2CA	ADVANCED FINANCIAL ACCOUNTING	SEMESTER II
------------	-------------------------------	-------------

Total Credits: 4

Total Instruction Hours: 72 h

Syllabus

Unit I Branch and Departmental Accounting 15 h

Branch Accounting: Objects - Types of Branch Accounting - Dependent Branches - Features - Accounting in respect of Dependent Branches - Debtors System only - Cost Price and Invoice Price - Independent Branches (Theory only).

Departmental Accounting: Need - Advantages - Distinction between Departments and Branches - Methods and Techniques of Departmental Accounting.

Case Study on Branch Accounts.

Unit II Hire Purchase and Instalment Purchase Systems 14 h

Hire Purchase System - Features - Distinction between Hire Purchase System and Instalment System - Accounting treatment for Hire Purchase System - Model Journal Entries - Calculation of Interest - Hire Purchase Trading Account - Debtors Methods - Stock and Debtors System (Excluding Default and Repossession). Instalment Purchase System - Accounting treatments.

Unit III Partnership Accounting: Admission of a Partner 15 h

Partnership Deed - Division of Profits - Capital Accounts - Fixed and Fluctuating Capital - Interest on Capital and Drawings - Admission of a Partner - Calculation of New Profit sharing Ratios. Goodwill: Need for Valuation of Goodwill - Treatment of Goodwill - Revaluation of Assets and Liabilities.

Case Study on Admission of a Partner.

Unit IV Retirement and Death of a Partner 14 h

Retirement (Excluding Retirement cum Admission) and Death of a Partner: Calculation of New Profit sharing ratio - Treatment of Goodwill on Retirement/Death of a Partner - Adjustment of Capital after Retirement - Death of a Partner: Mode of payment - Special Treatments.

Unit V Dissolution of a Firm 14 h

Meaning - Modes of Dissolution- Settlement of Accounts - Accounting Treatment - Normal Dissolution - Insolvency of a Partner (Excluding Insolvency of all Partners) - Garner vs. Murray - Capital Ratio Under Fixed Capital Method and Fluctuating Capital Method.



Case Study on Garner vs. Murray.

Note: Distribution of marks 80% Problem and 20% Theory.


Case Study (Examined Internal only).

Text Books

- 1 Reddy T.S. and Murthy A., 2020, "Advanced Accountancy", Second Revised Edition, Margham Publications, Chennai.
- 2 Jain S.P and Narang K.L., 2019, "Advanced Accountancy" - Principles of Accounting Including GST Volume I, Twentieth Revised Edition, Kalyani Publishers, New Delhi.

References

- 1 Pillai R.S.N, Bagavathi. V and Uma.S., 2012, "Fundamentals of Advanced Accounting" - Volume I, Third Revised Edition, Sultan Chand & Company Ltd, New Delhi.
- 2 R.L. Gupta & Radhasamy., 2018, "Advanced Accountancy" - Volume I, Thirteenth Edition, Sultan Chand & Sons, New Delhi.
- 3 Shukla M.C Grewal, T.S Gupta S.C., 2016, "Advanced Accounts" - Volume I, Nineteenth Edition, S. Chand & Company Pvt. Ltd, New Delhi.
- 4 Hanif and Mukherjee, 2015, "Modern Accountancy" - Volume I, Second Edition, Tata Mcgraw Hill Publishing Co. Ltd., Chennai.

 Dr.N.G.P. Arts and Science College		
APPROVED		
BoS- 13 th	AC - 14 th	GB - 14 th
3/12/2022	19/01/2023	30/01/2023



Dr.NGPASC

COIMBATORE | INDIA

B.Com. BA (Students admitted during the AY 2022-23)

Course Code	Course Name	Category	L	T	P	Credit
225BA1A2CA	PYTHON FOR DATA ANALYTICS	Core	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Language fundamentals of Python programming
- The methods for data cleaning and preparation
- The core libraries of python for data and array processing

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the fundamentals of python programming.	K2
CO2	Apply the Pandas library for high-performance data manipulation in python.	K3
CO3	Illustrate the various methods of data cleaning and preparation	K3
CO4	Apply the Numpy library for array manipulation in python	K3
CO5	Visualize and Analyze the data using Matplotlib and Scikitlearn libraries	K4

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

<input checked="" type="checkbox"/>	Skill Development	<input checked="" type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input checked="" type="checkbox"/>	Innovations
<input type="checkbox"/>	Intellectual Property Rights	<input type="checkbox"/>	Gender Sensitization
<input type="checkbox"/>	Social Awareness/ Environment	<input type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics



225BA1A2CA	PYTHON FOR DATA ANALYTICS	SEMESTER II
------------	---------------------------	-------------

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Basics of python 10 h

History of Python - Installing python in Ubuntu- Features -Internal Working of Python - Character Set - Keywords- Identifiers - Literals - Operators - Python Core Data Types - Logical Operations - Identity - Comparison - Membership - Logical Operators- Control Flow Statements and Functions - If - for...in, While - loop Statements -Built-in and User Defined Functions - Built-in Data Structures - List - Tuples -Dictionary Creating - adding and replacing values-retrieving values-formatting dictionary - Creating set - set in and not in operator

Unit II Pandas Library 10 h

The Pandas Library - Introduction to Pandas Data Structures - Series - Indexing-selection-subsetting- Time series with Duplicate indices- Data Frame - Data Loading, Storage, and File Formats - Reading and Writing Data in Text Format- Working with Delimited Formats- JSON Data- Interacting with Databases.

Unit III Data Cleaning and Preparation 9 h

Data Cleaning and Preparation - Handling Missing Data- Filtering Out Missing Data - Filling in Missing Data - Data Transformation - Removing Duplicates - Transforming Data using a function or mapping - Data Wrangling - Merge, Group, correlation functions- Reshape and Concatenate - Database - Style Data Frame Joins - Merging on Index Python - Date and Time - Pivot Tables and Cross-Tabulation.

Case study - K-Nearest Neighbor algorithm

Unit IV The NumPy Library 9 h

The NumPy Library - NumPy Basics - The NumPy array - Array manipulation - Joining arrays - splitting arrays - A Multidimensional Array Object - Arithmetic with NumPy Arrays - Basic Indexing and Slicing - Boolean Indexing- Fancy Indexing - Hierarchical Indexing -Transposing Arrays and Swapping Axes.

Case study - Boolean Indexing



Unit V Data Visualization with Matplotlib, Scikit

10 h

Data Visualization with Matplotlib - The Matplotlib Library - Matplotlib Architecture - Backend Layer- Artist Layer- Scripting Layer- Chart Typology - Line Chart- Histogram- Bar Chart- Pie Charts - Machine Learning with Scikit-learn - Library -Supervised Learning - The Iris Flower Dataset.

Case study - Iris Flower Dataset


Note: Case study (Examined internal only)

Text Books

- 1 Ashok Namdev Kamthane, Amit Ashok Kamthane, 2018, "Programming & Problem Solving in Python", McGraw Hill Education (India) Private Limited.
- 2 Wes Kinney, 2017, "Python for Data Analysis", O' Reilly Media.

References

- 1 Fabio Nelli, 2015, "Python Data Analytics", 2nd edition, Apress Publisher.
- 2 Summerfield, 2010, "Programming in Python 3 (Logical Operations & Control Flow Statement) Mark", 2nd edition, Pearson Education.
- 3 Paul Barry, 2017, "Head First Python (Built-in Data Structures)", 2nd Edition, O'Reilly Media .
- 4 Alberto Boschetti and Luca Massaron, 2018, "Python Data Science Essentials", 3rd Edition, Packet Publisher

 Dr.N.G.P. Arts and Science College		
APPROVED		
BoS- 13th	AC - 14th	GB - 15th
3 / 12 / 2022	19 / 01 / 2023	30 / 01 / 2023



225BA1A2CP	CORE PRACTICAL: PYTHON FOR DATA ANALYTICS	SEMESTER II
------------	-------------------------------------------	-------------

Total Credits: 2

Total Instructions Hours: 48 h

S.No	List of Practicals
1	Write a python program to demonstrate list functions and operations
2	Create a tuple and perform the following methods Add items, len(), check for item in tuple ,Access items
3	Write a python program to linear search and binary search
4	Interpret the use of procedural statements like assignments, conditional statements
5	Write a program using looping statements like for in and while statements.
6	Reading and Writing text and log files into python
7	Create a code to read a csv file using pandas module and print the first and last five lines of a file
8	Perform data wrangling operations in python by using merge, Correlation functions, Concatenate and Reshape functions
9	Create Pivot table and Cross Tabulation in python
10	Demonstrate different types of charts in python
11	Create a Support Vector Machine learning algorithm using Iris Dataset
12	Develop K -Nearest Neighbor classifier algorithm for Diabetes Dataset

Note: Out of 12 Exercise 10 is mandatory



Dr.NGPASC

COIMBATORE | INDIA

B.Com. BA (Students admitted during the AY 2022-23)

Course Code	Course Name	Category	L	T	P	Credit
222MT1A2IA	BUSINESS STATISTICS	IDC	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- The requirement of a good average and differentiate between average and dispersion
- The importance and the limitations of correlation and regression analysis
- The concept of probability and time series

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Identify the measures of average	K1
CO2	Identify the measures of dispersion	K1
CO3	Explain the concepts of probability	K2
CO4	Determine the correlation and regression values	K2
CO5	Analyze the components of time series	K3

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

<input checked="" type="checkbox"/>	Skill Development	<input type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input type="checkbox"/>	Innovations
<input type="checkbox"/>	Intellectual Property Rights	<input type="checkbox"/>	Gender Sensitization
<input type="checkbox"/>	Social Awareness/ Environment	<input type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics



Dr. NGPASC

COIMBATORE | INDIA

B.Com. BA (Students admitted during the AY 2022-23)

222MT1A2IA	BUSINESS STATISTICS	SEMESTER II
------------	---------------------	-------------

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Measures of Central Tendency 10 h

Introduction- arithmetic mean- median - mode - comparison of the mean, median and mode- geometric mean- harmonic mean.

Unit II Measures of Dispersion 9 h

Introduction- importance - range - interquartile range - interfractile range - mean deviation- standard deviation- relative dispersion- co-efficient of variation.

Unit III Probability 8 h

Introduction - Probability theory - basic terminologies - three types - axioms - conditions of statistical independence and dependence - Baye's theorem.

Unit IV Correlation and Regression Analysis 12 h

Concept and importance - correlation and causation-types - graphic and algebraic methods -coefficient of determination-rank correlation-some limitations -regression model-estimation using the regression line- method of least squares-alternative approach-regression co-efficient.

Unit V Time Series Analysis and Forecasting 9 h

Introduction- components of a time series- trend- seasonal variation- cyclical variation- irregular variation - forecasting.

Note: Distribution of marks 80% Problem and 20% Theory.



Dr. NGPASC

COIMBATORE | INDIA


B.Com. BA (Students admitted during the AY 2022-23)

Text Books

- 1 Beri G C, 2010, "Business Statistics", Third Edition, McGraw-Hill Education Private Limited, New Delhi.

References

- 1 Das, N.G & Das J.K, 2012, "Business Mathematics and Statistics", First Edition, McGraw Hill Education Private Limited, New Delhi.
- 2 Asim Kumar Manna, 2018, "Business Mathematics and Statistics", First Edition, McGraw Hill Education Private Limited, New Delhi.
- 3 Pillai, R.S.N. and Bagavathi. V, 2002, "Statistics", 14th Edition, Sultan Chand, New Delhi.
- 4 Navnitham P.A, 2022, "Business Mathematics and Statistics", 4th Edition, Jai Publishers, Trichy.

 Dr.N.G.P. Arts and Science College		
APPROVED		
BOS- 13 th	AC - 14 th	GB - 14 th
3/12/2022	19/01/2023	30/01/2023



221TL1A2AA	PART- IV : BASIC TAMIL	SEMESTER II
------------	------------------------	-------------

Total Credits: 2

Total Instruction Hours: 24 h

இளங்கலை 2022 – 23ஆம் கல்வியாண்டு முதல் சேர்வோர்க்குரியது
(10 மற்றும் 12 – ஆம் வகுப்பு வரை தமிழ் மொழிப்பாடம் பயிலாதவர்களுக்கு)

(பருவத் தேர்வு இல்லை)

Syllabus

Unit I	தமிழ் மொழியின் அடிப்படைக் கூறுகள் எழுத்துகள் அறிமுகம் 1. உயிர் எழுத்துக்கள் - குறில் , நெடில் எழுத்துகள் 2. மெய் எழுத்துக்கள் - வல்லினம், மெல்லினம், இடையினம் 3. உயிர்மெய் எழுத்துக்கள் 4. பயிற்சி	05 h
Unit II	சொற்களின் அறிமுகம் 1.பெயர்ச்சொல் 2.வினைச்சொல் – விளக்கம் (எ.கா.) 3.பயிற்சி	05 h
Unit III	குறிப்பு எழுதுதல் 1. பெயர், முகவரி, பாடப்பிரிவு , கல்லூரியின் முகவரி 2. தமிழ் மாதங்கள்(12), வாரநாட்கள்(7) 3. எண்கள் (ஒன்று முதல் பத்து வரை), வடிவங்கள், வண்ணங்கள்	05 h
Unit IV	குறிப்பு எழுதுதல் 1. ஊர்வன, பறப்பன, விலங்குகள் 2. மனிதர்களின் உறவுப்பெயர்கள் 3. ஊர்களின் பெயர்கள் (எண்ணிக்கை 10)	05 h
Unit V	பயிற்சிப் பகுதி பயிற்சிப் பகுதி (உரையாடும் இடங்கள்)	04 h



வகுப்பறை, பேருந்து நிலையம், சந்தை - பேசுதல், எழுதுதல்.

Notes:

அக மதிப்பீட்டுத் தேர்வு - வினாத்தாள் அமைப்பு முறை

மொத்த மதிப்பெண்கள் - 50

பகுதி - அ

சரியான விடையைத் தேர்வு செய்தல்

10x2=20

பகுதி - ஆ

சரியா? தவறா?

10x2=20

பகுதி - இ

ஒரு பக்க அளவில் விடையளிக்க

1x10=10

குறிப்பு:

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


Text Book

அடிப்படைத் தமிழ் - 2022-2023, தொகுப்பு: தமிழ்த்துறை, டாக்டர் என்.ஜி.பி. கலை

- 1 அறிவியல் கல்லூரி, கோயம்புத்தூர் - 641048, வெளியீடு: நியூ செஞ்சுரி புக் ஹவுஸ், சென்னை. (Unit I to IV)

References

- 1 ஒன்றாம் வகுப்பு பாடநூல் - தமிழ்நாடு அரசு பாடநூல் கழகம், சென்னை.
- 2 தமிழ் இணையக் கல்விக்கழகம் - TAMIL VIRTUAL ACADEMY
வலைதள முகவரி : <https://www.tamilvu.org>.

		
Dr.N.G.P. Arts and Science College		
APPROVED		
BoS- 13 th	AC - 14 th	GB - 14 th
3/12/2022	19/01/2023	30/01/2023



Dr.NGPASC
COIMBATORE | INDIA

B.Com. BA (Students admitted during the AY 2022-23)

221TL1A2AB	PART- IV : ADVANCED TAMIL	SEMESTER II
------------	---------------------------	-------------

Total Credits: 2

Total Instruction Hours: 24 h

இளங்கலை 2022- 2023 ஆம் கல்வியாண்டு முதல் சேர்வோர்க்குரியது
(10 மற்றும் 12 - ஆம் வகுப்புகளில் தமிழ் மொழிப்பாடம் பயின்றவர்களுக்கு
உரியது)

(பருவத் தேர்வு இல்லை)
Syllabus

Unit I கவிதைகள் 06 h

1. தமிழ்நாடு - பாரதியார்
2. மனதில் உறுதி வேண்டும் - பாரதியார்
3. இன்பத்தமிழ் - பாரதிதாசன்
4. வேலைகளல்ல வேள்விகள் - தாராபாரதி
5. தமிழா! நீ பேசுவது தமிழா! - காசியானந்தன்
6. நட்புக் காலம் (10 கவிதைகள்) - அறிவுமதி கவிதைகள்

Unit II கட்டுரை 05 h

- கட்டுரைத் தொகுப்பு - நல்வாழ்வு - டாக்டர் மு.வரதராசன்
1. நம்பிக்கை
 2. புலனடக்கம்
 3. பண்பாடு

Unit III இலக்கணம் 04 h

1. வல்லினம் மிகும் மற்றும் மிகா இடங்கள்
2. ர, ற, ல, ழ, ள, ந, ண, ன - வேறுபாடு அறிதல்

Unit IV கடிதங்கள் 05 h

1. பாராட்டுக் கடிதம்
2. நன்றிக் கடிதம்
3. அழைப்புக் கடிதம்
4. அலுவலக விண்ணப்பங்கள்

Unit V பயிற்சிப் பகுதி 04 h

படைப்பாக்கப் பகுதி

பொதுத் தலைப்புகளில் கவிதை, கட்டுரை எழுதச் செய்தல்

Notes

அக மதிப்பீட்டுத் தேர்வு - வினாத்தாள் அமைப்பு முறை

மொத்த



Dr. NGPASC

COIMBATORE | INDIA

B.Com. BA (Students admitted during the AY 2022-23)

மதிப்பெண்கள் - 50

பகுதி - அ

சரியான விடையைத் தேர்வு செய்தல்
10x1=10

பகுதி - ஆ

கோடிட்ட இடங்களை நிரப்புக.

10x2=20

பகுதி - இ

இரண்டு பக்க அளவில் விடையளிக்க

2x10=20

குறிப்பு:


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

Text Book

- 1 சிறப்புத் தமிழ் - 2022-2023, தொகுப்பு: தமிழ்த்துறை, டாக்டர் என்.ஜி.பி. கலை அறிவியல் கல்லூரி, கோயம்புத்தூர். வெளியீடு: நியூ செஞ்சுரி புக் ஹவுஸ், சென்னை. (Unit- I to IV)

References

- 1 பேராசிரியர் புலவர் சோம. இளவரசு, எட்டாம் பதிப்பு. 2014. தமிழ் இலக்கிய வரலாறு - மணிவாசகர் பதிப்பகம், சென்னை.
- 2 டாக்டர் மு.வரதராசன். 2010. நல்வாழ்வு, பாரி நிலையம், சென்னை.
- 3 பேராசிரியர் முனைவர் பாக்கியமேரி, முதற் பதிப்பு. 2013. இலக்கணம் - இலக்கிய வரலாறு - மொழித்திறன் - பூவேந்தன் பதிப்பகம், சென்
- 4 தமிழ் இணையக் கல்விக்கழகம் - TAMIL VIRTUAL ACADEMY
வலைதள முகவரி : <https://www.tamilvu.org>

 Dr.N.G.P. Arts and Science College		
APPROVED		
BoS- 13th	AC- 14th	GB- 14th
3/12/2022	19/01/2023	30/01/2023



Dr.NGPASC
COIMBATORE | INDIA

B.Com. BA (Students admitted during the AY 2022-23)

Course Code	Course Name	Category	L	T	P	Credit
225CR1A2AA	HUMAN RIGHTS AND WOMEN'S RIGHTS	AECC	2	-	-	2

PREAMBLE

This course has been designed for students to learn and understand

- concepts of Human Rights.
- human Right Violations and Redressal Mechanism.
- rights to Women and Child.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the basic concepts of human rights	K1
CO2	Describe the fundamental rights	K2
CO3	Relate human right violations and redressal mechanism.	K3
CO4	State the rights to women and child	K2
CO5	Apply civil and political rights of women	K3

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON:

<input type="checkbox"/>	Skill Development	<input type="checkbox"/>	Entrepreneurial Development
<input type="checkbox"/>	Employability	<input type="checkbox"/>	Innovations
<input type="checkbox"/>	Intellectual Property Rights	<input checked="" type="checkbox"/>	Gender Sensitization
<input checked="" type="checkbox"/>	Social Awareness/ Environment	<input checked="" type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics



Dr. NGPASC

COIMBATORE | INDIA

B.Com. BA (Students admitted during the AY 2022-23)

225CR1A2AA	HUMAN RIGHTS AND WOMEN'S RIGHTS	SEMESTER II
------------	---------------------------------	-------------

Total Credits: 2

Total Instruction Hours: 24 h

Syllabus

Unit I Introduction to Human Rights 04 h

Meaning - Definition - Nature - Content - Legitimacy of Human Rights - Origin and Development of Human Rights - Theories - Principles of Magna Carta - Modern Movements of Human Rights - The Future of Human Rights.

Unit II Human Rights in India 05 h

The Constitution of India - Fundamental Rights - Right to Life and Liberty - Directive Principles of State Policy - Fundamental Duties - Individual and Group Rights - Other facets of Human Rights - Measures for Protection of Human Rights in India.

Unit III Human Right Violations and Redressal Mechanism 05 h

Human Rights - Infringement of Human Right by State Machinery and by Individual - Remedies for State action and inaction - Constitutional Remedies - Public Interest Litigation (PIL) - Protection of Human Rights Act, 1993 - National Human Rights Commission - State Human Rights Commissions - Constitution of Human Right Courts.

Unit IV Rights to Women and Child 05 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 - Constitutional Rights - Personal Laws - Protection of children against Sexual Offences Act 2012 (POCSO).

Unit V Civil and Political Rights of Women 05 h

Right of Inheritance - Right to live with decency and dignity - The Married women's Property Act 1874 - 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.



Dr. NGPASC

COIMBATORE | INDIA

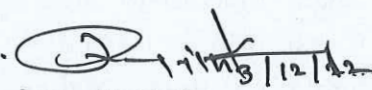
B.Com. BA (Students admitted during the AY 2022-23)

Text Books

- 1 LalitParmar, 1998, "Human Rights", Anmol Publications Pvt. Limited, New Delhi.
- 2 Krishna Pal Malik, 2009, "Women & Law", Allahabad Law University, New Delhi.

References

- 1 Mandagadde Rama Jois, 2015, "Human Rights", Bharatiya Values, Bharatiya Vidya Bhavan Publications, Mumbai.
- 2 Paras Diwan and Piyush Diwan, 1994, "Women and Legal Protection", South Asia Books, Andhra Pradesh.
- 3 Venkataramand Sandhiya. N, 2001, "Research in Value Education", APH Publishing Corporation, New Delhi.
- 4 Anand A S, 2008, "Justice for Women: Concerns and Expressions", Universal Law Publishing Co., New Delhi.

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

Dr.N.G.P Arts and Science College		
APPROVED		
BoS- 13 th	AC - 14 th	GB - 19 th
3/12/2022	14/01/2023	30/01/2023



Dr.NGPASC
 COIMBATORE | INDIA

B.Com. BA (Students admitted during the AY 2022-23)

Course Code	Course Name	Category	L	T	P	Credit
221TL1A3TA	TAMIL - III	LANGUAGE - I	3	1	-	3

PREAMBLE

This course has been designed for students to learn and understand

- மொழிப்பாடங்களின் வாயிலாக தமிழரின் பண்பாடுநாகரீகம், 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) - மாணவர்களின் செயலாக்கத்திறனை ஊக்குவித்தல்	K1
CO2	மதிப்புக்கல்வி (Attitude and Value education)	K2
CO3	பாடஇணைச்செயல்பாடுகள் (Co-curricular activities)	K2
CO4	சூழலியல் ஆக்கம் (Ecology)	K3
CO5	மொழி அறிவு(Tamil knowledge)	K3

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

✓ Skill Development	✓ Entrepreneurial Development
✓ Employability	✓ Innovations
✓ Intellectual Property Rights	✓ Gender Sensitization
✓ Social Awareness/ Environment	✓ Constitutional Rights/ Human Values/ Ethics



221TL1A3TA	TAMIL - III	SEMESTER III
------------	-------------	--------------

Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

Unit I காப்பியங்கள் 10 h

1. சிலப்பதிகாரம் - வழக்குரை காதை
2. மணிமேகலை - ஆதிரை பிச்சையிட்ட காதை

Unit II காப்பியங்கள் 10 h

1. கம்பராமாயணம் - கும்பகர்ணன் வதைப்படலம்: பா. எண் : 60 முதல் - 100 வரை
2. பெரிய புராணம் - அதிபத்த நாயனார் புராணம்

Unit III சிற்றிலக்கியங்கள் 10 h

1. திருக்குற்றாலக்குறவஞ்சி - வசந்தவல்லி பந்தாடிய சிறப்பு (6: 4 கண்ணிகள்)
2. கலிங்கத்துப்பரணி- களம் பாடியது: போர்க்களக் காட்சி- பா.எண்: 472 முதல்- 502 வரை

Unit IV இலக்கிய வரலாறு 10 h

1. காப்பியங்களின் தோற்றமும் வளர்ச்சியும்
2. சிற்றிலக்கியங்களின் தோற்றமும் வளர்ச்சியும்
3. நாடகத்தின் தோற்றமும் வளர்ச்சியும்

Unit V இலக்கணம் & பயிற்சிப் பகுதி 08 h

அ. இலக்கணம்

1. 'பா' வகைகள் : வெண்பா, ஆசிரியப்பா, கலிப்பா, வஞ்சிப்பா - பொது இலக்கணம் மட்டும்.
2. அணி: உவமையணி, உருவக அணி, இல்பொருள் உவமையணி விளக்கம், உதாரணம்.

ஆ. பயிற்சிப் பகுதி



1. வாசகர் கடிதம் : நாளிதழ்,வானொலி,செய்தி ஊடகங்களுக்கு விமர்சனம் எழுதுதல்
- 2.திரைக்கதை : மத்திய மற்றும் மாநில அரசு விருது பெற்ற தமிழ்த் திரைப்படங்கள் மட்டும்

Text Book

- 1 தமிழ் மொழிப்பாடம் - 2022-2023, தொகுப்பு: தமிழ்த்துறை, டாக்டர் என். ஜி. பி. கலை அறிவியல் கல்லூரி, கோயம்புத்தூர். வெளியீடு: நியூ செஞ்சுரி புக் ஹவுஸ், சென்னை. (Unit I to V)

References

- 1 பேராசிரியர் புலவர் சோம. இளவரசு, எட்டாம் பதிப்பு - 2014, தமிழ் இலக்கிய வரலாறு- மணிவாசகர் பதிப்பகம், சென்னை.
- 2 பேராசிரியர் முனைவர் பாக்கியமேரி, முதற் பதிப்பு- 2013, இலக்கணம் - இலக்கிய வரலாறு - மொழித்திறன் - பூவேந்தன் பதிப்பகம், சென்னை. .
- 3 தமிழ் இணையக் கல்விக்கழகம் - TAMIL VIRTUAL ACADEMY. வலைதள முகவரி: <https://www.tamilvu.org>



Course Code	Course Name	Category	L	T	P	Credit
221TL1A3HA	HINDI - III	LANGUAGE-I	3	1	-	3

PREAMBLE

This course has been designed for students to learn and understand

- the writing ability and develop reading skill
- the various concepts and techniques for criticizing literature
- 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	Expose the knowledge writing critical views on fiction	K2
CO4	Build creative ability	K3
CO5	Apply the power of creative reading	K3

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input checked="" type="checkbox"/> Intellectual Property Rights	<input checked="" type="checkbox"/> Gender Sensitization
<input checked="" type="checkbox"/> Social Awareness/ Environment	<input checked="" type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



221TL1A3HA	HINDI - III	SEMESTER III
------------	-------------	--------------

Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

Unit I 10 h

पद्य – काव्य पराशर (भोलानाथ)

(प्राचीन- कबीर, तुलसी, सुर, मीरा, आधुनिक- मैथिलीशरण गुप्त, अरूण कमल)

Unit II 10 h

हिन्दी साहित्य का इतिहास: (साधारण ज्ञान)

Unit III 10 h

अलंकार: अनुप्रास, यमक, श्लेष, वक्रोक्ति, उपमा, रूपक

Unit IV 10 h

संवाद लेखन

Unit V 08 h

अनुवाद अभ्यास-III (केवल हिन्दी से अंग्रेजी में)

(पाठ 10 to 20)

Text Books

- 1 प्रकाशक: जवाहर पुस्तकालय सदर बाजार, मथुरा उत्तर प्रदेश-281001 (Unit I)
- 2 आचार्य रामचन्द्र शुक्ल लोकभारती प्रकाशन इलाहाबाद. (Unit II)
- 3 प्रकाशक: विनोद पुस्तक मंदिर आगरा-282002 (Unit III)
- 4 पुस्तक: व्याकरण प्रदीप – रामदेव प्रकाशक: हिन्दी भवन 36 इलाहाबाद-211024 (Unit IV)
- 5 प्रकाशक: दक्षिण भारत प्रचार सभा चेन्नई -17 (Unit V)



Course Code	Course Name	Category	L	T	P	Credit
221TL1A3MA	MALAYALAM - III	LANGUAGE-I	3	1	-	3

PREAMBLE

This course has been designed for students to learn and understand

- the writing ability and develop reading skill
- the various concepts and techniques for criticizing literature, to learn the techniques for expansion of ideas and translation process
- the competency in translating simple Malayalam 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 fundamentals of novels and stories	K1
CO2	Understand the principles of translation work	K2
CO3	Expose the knowledge writing critical views on fiction	K2
CO4	Build creative ability	K3
CO5	Apply the power of creative reading	K3

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUS ON

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input checked="" type="checkbox"/> Intellectual Property Rights	<input checked="" type="checkbox"/> Gender Sensitization
<input checked="" type="checkbox"/> Social Awareness/ Environment	<input checked="" type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



221TL1A3MA	MALAYALAM - III	SEMESTER III
------------	-----------------	--------------

Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

Unit I	Poetry	10 h
	Kumaranasan	
Unit II	Poetry	10 h
	Kumaranasan	
Unit III	Poetry	10 h
	Kumaranasan	
Unit IV	Poetry	10 h
	Vayalar Ramavarma	
Unit V	Poetry	08 h
	Vayalar Ramavarma	

Text Books

- 1 Kumaranasan. 1998. Chinthavishtayaya Sitha. DC Books Kottayam, Kerala, India. (Unit I to III)
- 2 Ayisha (Poem), National Book Stall Kottayam, Kerala, India. (Unit IV & V)

Reference

- 1 Dr.M.Leelavathy. Kavitha Sahithya Charithram. Sahithya Academy Thrissur, Kerala, India.



Course Code	Course Name	Category	L	T	P	Credit
221TL1A3FA	FRENCH - III	LANGUAGE-I	3	1	-	3

PREAMBLE

This course has been designed for students to learn and understand

- the 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
- 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	Apply the adjectives and the classroom environment in France	K2
CO3	Select the Plural, Articles and the Hobbies	K2
CO4	Measure the Cultural Activity in France	K3
CO5	Evaluate the sentiments, life style of the French people and the usage of the conditional tense	K3

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input checked="" type="checkbox"/> Intellectual Property Rights	<input checked="" type="checkbox"/> Gender Sensitization
<input checked="" type="checkbox"/> Social Awareness/ Environment	<input checked="" type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



221TL1A3FA	FRENCH - III	SEMESTER III
------------	--------------	--------------

Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

Unit I

10 h

<ul style="list-style-type: none"> ° Décrire un lieu. ° Situer 	A partir d'une recherche de documents, composer une présentation touristique pour un magazine ou un site internet.	Comprendre la description d'un lieu. Décrire une ville ou une région qu'on aime. Interroger sur la situation d'un lieu. Comprendre des indications sur la fréquence d'actions.	Comprendre une présentation de catalogue touristique. Comprendre des pictogrammes. Comprendre la description d'un lieu et d'une situation précise dans un message électronique.
----------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Unit II

10 h

Se situer dans le temps.	A partir d'une recherche de documents, composer une présentation touristique pour un magazine ou un site internet.	Comprendre la description d'un lieu. Décrire une ville ou une région qu'on aime. Interroger sur la situation d'un lieu. Comprendre des indications sur la fréquence d'actions.	Comprendre une présentation de catalogue touristique. Comprendre des pictogrammes. Comprendre la description d'un lieu et d'une situation précise dans un message électronique.
--------------------------	--------------------------------------------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Unit III

10 h

Raconter. ° Décrire les étapes d'une action.	Raconter une scène insolite à l'oral et à l'écrit.	Comprendre le récit d'un voyage. Raconter ses actions quotidiennes.	Ecrire une biographie à partir d'éléments écrits.
-------------------------------------------------	----------------------------------------------------	------------------------------------------------------------------------	---------------------------------------------------

Unit IV

10 h

Exprimer l'intensité et la quantité. ° Interroger.	Raconter une scène insolite à l'oral et à l'écrit.	Comprendre le récit d'un voyage. Raconter ses actions quotidiennes.	Ecrire une biographie à partir d'éléments écrits.
-------------------------------------------------------	----------------------------------------------------	------------------------------------------------------------------------	---------------------------------------------------

Unit V

08 h

Make in Own Sentences based on the above Lessons

Text Book

- 1 LATITUDES 1 (Méthode de français) Pages from 102-127, Author : Regine Mérieux, Yves Loiseau (Unit I to IV)



Dr. NGPASC

COIMBATORE | INDIA

B.Com.BA (Students admitted during the AY 2022-23)

Course Code	Course Name	Category	L	T	P	Credit
221EL1A3EA	PROFESSIONAL ENGLISH - III	LANGUAGE- II	3	1	-	3

PREAMBLE

This course has been designed for students to learn and understand

- the basics of English grammar and specific usage
- the importance of the vocabulary and use in different contexts
- the necessity of communication and composition writing skills

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Infer the specific usage of while-listening process	K2
CO2	Organize the various abilities and sub-skills involved in reading	K3
CO3	Utilize the importance of speaking skills and developing it through various practices	K3
CO4	Assume the sentence construction and paragraph development	K4
CO5	Acquire all-round mature outlook to function effectively in different context	K4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1				✓	✓
CO2	✓	✓			✓
CO3	✓		✓	✓	
CO4		✓	✓]
CO5	[✓]	[✓]	[]	[]	[✓]

COURSE FOCUSES ON

✓ Skill Development	✓ Entrepreneurial Development
✓ Employability	✓ Innovations
✓ Intellectual Property Rights	✓ Gender Sensitization
✓ Social Awareness/ Environment	✓ Constitutional Rights/ Human Values/ Ethics



221EL1A3EA	PROFESSIONAL ENGLISH - III	SEMESTER III
------------	----------------------------	--------------

Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

Unit I Listening and Reading 09 h

Listening in casual conversation, Small group and Conference setting - Listening for Factual Information, Detail and Situation - Developing Listening skills- Why do we avoid Listening- Poor Listening - Disadvantages - Poor listening vs Effective Listening - Basics of Reading- efficient and inefficient readers- Advantages - Benefits and Effective reading and comprehension skills- Need for Developing Efficient Reading skills- Four Basic steps of Effective Reading - Stumbling blocks in becoming an effective Reader- Improving Vocabulary power- Strategies for Comprehending and Retaining content- Effective Note Taking while Reading

Unit II Speaking 11 h

Purpose of General Conversations- Advantages, features of a good conversation- Tips for improving conversation- public speaking- importance of public speaking- Benefits, Tips, Overcoming fear of public speaking- Preparatory steps - Structuring the contents- Audience Awareness- Mode of Delivery

Unit III Writing Skills 10 h

CV and Job Applications- How to make your letter stand out?- Employers expectation - Organize the material - Useful suggestions- Cover Letter- Content to be included - Tone of the letter - Report Writing- importance - features- Types - main parts - Feasibility report- Accident report- Scientific report- Memos - Introduction - Structure- Proposal Writing- Key factors- Types- Contents- Format- Evaluation

Unit IV Effective Skills in Language 10 h

Using Word's Effectively- Mastering Spelling Techniques- Structuring Phrases and Clauses- Writing Effective Sentences- Building Effective paragraphs- Revising, Editing and Proof reading

Unit V Soft Skills 08 h

Introduction- What are soft skills?- Importance of soft skills- Attributes- Social soft skills- Thinking- Negotiating- Exhibiting- Identifying- Improving- Will formal training enhance your soft skills? - Soft Skills training -Train Yourself- Practicing soft skills- Measuring attitude - Self-Discovery: Importance of knowing yourself- Process - SWOT analysis - Benefits - Usage - SWOT Analysis grid



Text Books

- 1 Camp and Satterwhite. 1998. College English and Communication. 7th Edition Glencoe Mchrawtill Publishers, New York, Unites States of America. (Unit I, II, III)
- 2 Kumar, Sanjay and Lata Pushp. 2018. Language and Communication Skills for Engineers. First Edition, Oxford University Press, India. (Unit I, II, III)
- 3 Mohan, Krishna and Banerji, Meera. 2009. Developing Communication skills. 2nd Edition, Macmillcan, India. (Unit I, II, III, IV)
- 4 Alex. Soft Skills. 2009. S. Chand Publishing, New Delhi, India. (Unit V)

References

- 1 Ghosh, B.N. Editor. 2017. Managing Soft Skills for Personality Development. McGraw- Hill Education, Chennai, India.
- 2 Miles Craven. 2008. Cambridge English Skills Real Listening and Speaking. First Edition, Cambridge University Press, United Kingdom.
- 3 Mishra, Gauri and Ranjana Kaul. 2016. Language Through Literature. Primus Books, India.
- 4 Pillai G, Radhakrishna. 2000. English for Success. Emerald Publishers, Chennai, India.



Course Code	Course Name	Category	L	T	P	Credit
225CM1A3CA	COST ACCOUNTING	CORE	5	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the cost concept and various elements of costing
- preparation of accounts under process costing
- techniques of operating costing

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the methods of cost accounting and cost sheet	K2
CO2	Analyse the various methods of material issue and material control	K3
CO3	Apply different methods of wage payment system and absorption of overhead among departments	K3
CO4	Explain about process costing and compute the cost of each process for finished product	K2
CO5	Infer the concept of operating cost and Reconciliation statements	K4

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

<input checked="" type="checkbox"/>	Skill Development	<input checked="" type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input type="checkbox"/>	Innovations
<input type="checkbox"/>	Intellectual Property Rights	<input type="checkbox"/>	Gender Sensitization
<input type="checkbox"/>	Social Awareness/ Environment	<input type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics



225CM1A3CA	COST ACCOUNTING	SEMESTER III
------------	-----------------	--------------

Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I Cost concept and Cost sheet 10 h

Cost Accounting : Meaning, Definition- Nature and Scope - Concept and Classifications - Costing an aid to Management - Differences between Cost and Financial Accounting - Types and Methods of Cost - Elements of Cost - Preparation of Cost Sheet.

Case Study on Preparation of Cost Sheet of various Companies.

Unit II Material control and Issue 12 h

Material Control: Objectives- Essentials of material Control -Purchase Control- centralised and decentralised purchasing- Procedure and documentation involved in purchasing- Advantages and disadvantages Stores Control- Requisition for stores -Stock level-EOQ- ABC analysis. Inventory Control - Techniques of inventory control - Perpetual inventory system-- Methods of valuing material issue - LIFO - FIFO - Simple Average - Weighted Average.

Case Study on ABC analysis.

Unit III Labour costing and Overheads 13 h

Labour: System of wage payment - Idle time - Control over idle time - Labour turnover - Methods of Remuneration and Incentive systems- Time rates system- Piece rate system- Halsey Plan - Rowan Plan.

Overhead: Classification of overheads - Allocation of overhead and Absorption of overhead -Primary distribution -Secondary distribution-Overhead Rates- Computation of Machine Hour Rate.

Case Study on Methods of Remuneration.

Unit IV Process costing 13 h

Process Costing: Meaning - Features-Advantages and disadvantages of process costing -Distinction between process costing and job costing. Process losses, Wastage, Scrap, Normal process loss - Abnormal loss, Abnormal gain. (Excluding inter process profits and equivalent production)



Unit V Operating costing and Reconciliation statements 12 h

Operating Costing: Meaning- Features- Cost unit in Operating Costing- Transport Costing only- Reconciliation of Cost and Financial Statements- Need- Reasons for disagreement in Profit- Procedure of Reconciliation.

Note: Distribution of Marks: 80% problems and 20% theory.
Case study (Examined Internal only)

Text Books

- 1 T. S Reddy and Y. Hari Prasad Reddy, 2020, "Cost Accounting", Margham Publications, Chennai.
- 2 Pillai.R.S.N. and Bagavathi 2020, "Cost Accounting", Sultan Chand and Company Ltd., New Delhi.

References

- 1 Jain S.P and Narang K.L, 2020, "Cost Accounting", Kalyani Publishers, New Delhi.
- 2 Iyengar. S. P, 2019, "Cost Accounting: Principles and Practice", Sultan Chand & Sons, New Delhi.
- 3 Khan M. Y, 2017, "Cost Accounting", McGraw Hill Education, New Delhi.
- 4 Saxena V, Vashist. C, 2015, "Advanced Cost Accounting", Sultan Chand and Company Ltd., New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
225BI1A3CB	COMPANY LAW	Core	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- The formation , promotion and winding up procedure of a Company
- Company Management and its regulatory affairs
- The significant provisions of the Companies Act 2013

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the Corporate rules and regulations for establishing the Company form of Organization	K2
CO2	Examine the contents of the Memorandum of Association & Articles of Association	K3
CO3	Describe the Concepts of Director Appointment, Removal and Remuneration	K2
CO4	Apply the requisites of meeting and resolution	K3
CO5	Analyse the modes of winding up	K3

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input type="checkbox"/> Social Awareness/ Environment	<input checked="" type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



225BI1A3CB	COMPANY LAW	SEMESTER III
------------	-------------	--------------

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction 9 h

Companies Act 2013 - Definition of a Company, Characteristics of Company - Lifting or Piercing the Corporate Veil - Formation and Promotion of a Company - Company Distinguished from Partnership and Limited Liabilities Partnerships - Classification of Companies - Based on Incorporation, Liability, Number of Members, Control.

Unit II Registration of Companies 10 h

Introduction - Contents of Memorandum - Form of Memorandum-Alteration - Doctrine of Ultra vires - Definition of Articles of Association - Provision for Retrenchment - Contents - Difference between Memorandum and Articles of Association - Meaning of Prospectus - Contents of a Prospectus - Types of Prospectus- Doctrine of Indoor Management - Exception to the indoor Management rule - Shares and Debentures.

Case Law relating to Memorandum and Articles of Association

Unit III Company Management 10 h

Meaning- Structure of Company Management - Shareholders - Board of Directors - Legal Position of Directors - Composition of the Board of Directors - Number of Director - Appointment - Removal - Remuneration - Independent Director - Qualification and Disqualification - Powers - Duties and Liabilities - Distinctions between Managers and Managing Directors - Corporate Governance.

Case Law relating to Exercising Powers of Director

Unit IV Company Meetings 10 h

Statutory meeting - Annual General meeting - Extra ordinary General meeting - Board of Directors Meeting - Duties of a Company Secretary to all the company meetings - Drafting of Correspondence relating to the meetings - Notices - Agenda - Chairman's speech - Writing of Minutes-Resolution

Unit V Winding up of Company 9 h

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).

Case Law in Winding up of Company



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

Text Books

- 1 Kapoor N. D, 2019, "Elements of Company Law", Thirty First Edition, Sultan Chand and Sons, New Delhi.
- 2 Reena Chadha and Sumant Chadha, 2019, "Company Law", First Edition Cengage Learning Pvt.Ltd, New Delhi.

References

- 1 Shanthi.J, 2017, "Company Law and Secretarial Practice", First Edition, Margham Publications, Chennai.
- 2 Gulshan .S and Kapoor .G.K , 2019, "Business Law" ,Twenty First Edition, New Age Publishers, New Delhi.
- 3 Sreenivasan M.R, 2017, "Company Law", Third Edition, Margham Publications, Chennai.
- 4 Gogna P .P .S ,2016, "Company Law" ,Eleventh Edition, Sultan Chand and Sons, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
225BA1A3CA	MODERN DATABASE	CORE	5	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Provide the students to develop skills in data base designing
- Enable the practical knowledge in database information systems and Structure Query Language
- Describe the concept of MongoDB and NoSQL database.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Perceive the knowledge about Databases and its model, DBA's task and concepts of ER Modeling.	K1]
CO2	Gain depth knowledge about the DB Architecture and classification of Data Structures of DB	K2]
CO3	Acquainted of Relational Algebra and the deep process about the normalization	K2]
CO4	Acquire the knowledge about the Compare and contrast RDBMS with different NoSQL databases	K3]
CO5	Obtain the concept of data extraction using MongoDB	K1]

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



225BA1A3CA	MODERN DATABASE	SEMESTER III
------------	-----------------	--------------

Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I Database System Applications 12 h

Introduction - Database System Applications-Database Systems Vs File Systems-View of Data - Data Models - Database Languages - Database Users and Administrators- E-R Models- Basic concepts - Constraints - Keys - E-R diagram.

Unit II Relational Data Structure 12 h

Relational Approach: Relational Data Structure: Relation, Domain, Attributes, Key and Relational Algebra: Introduction, Traditional Set Operation - Attribute names for derived relations - Special Relational Operations. Normalization process - Introduction- Functional dependency-1 NF-2 NF-3 NF-Boyce-code NF.

Unit III Introduction to SQL 12 h

Brief Introduction to SQL: Data Definition Language- Data Manipulation Language - Select, Insert, Update and Delete - Data Control Language - Arithmetic, Comparison and Logical Operators - Restricting Data with WHERE clause - Sorting and Grouping the data - Working with Dates - The Relation Model - Keys- Primary Key - Foreign Key - Joins - Types of Joins.

Unit IV MongoDB 12 h

Big Databases-SQL-NoSQL Tradeoffs - CAP Theorem - Eventual Consistency NoSQL - Database Types - MongoDB- Introduction - MongoDB - Need - MongoDB Vs RDBMS - MongoDB Driver Installation - Configuration - Import and Export MongoDB Server Configuration

Unit V Data Extraction Fundamentals 12 h

Data Extraction Fundamentals - Intro to Tabular Formats - Parsing CSV -Parsing XLS with XLRD Parsing XML - Intro to JSON Getting Data into MongoDB - MongoDB- CURD - Database Creation -Update - Read -Delete Using mongo import -Operators like \$gt, \$lt, \$exists, \$regex -Querying Arrays and using \$in and \$all Operators -Changing entries: \$update, \$set, \$unset



Text Books

- 1 Dates C.J, 1998 and 2004 , "An Introduction to Database System", Third Edition and Eighth Edition, Naroso Publication House, New Delhi. (Unit-I)
- 2 Persistence Pramod J. and Sadalage Martin Fowler , 2013, "NoSQL Distilled A Brief Guide to the Emerging World of Polyglot", Pearson Education, New Delhi.

References

- 1 Atul Kahate, 2009, "Introduction to Database Management Systems" , Third Edition , Pearson Education Publication, Chennai, New Delhi.
 - 2 Abraham Silberschatz, and Henry F. Korth , 2017, "Database Systems concepts" , Seventh Edition, Tata Mc Graw Hill Publishing Company Ltd, New Delhi.
 - 3 Bipin C. Desai , 2010 "An Introduction to Database System" , Eighth Edition, Galgotia Publication, New Delhi.
 - 4 Alexis leon , Mathews Leon , 2010, " Fundamentals of Introduction to Database Management Systems" , Second Edition, Mc Graw – Hill Education India Pvt Ltd , Uttar Pradesh.
- Atul Kahate , 2012, "Introduction to Database Management Systems", 10th Impression, Pearson Publication , London



Course Code	Course Name	Category	L	T	P	Credit
225CO1A3IA	BUSINESS ECONOMICS	IDC	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the concept of demand and supply.
- cost and determine price.
- the integrate macroeconomic factors in business decision making.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	identify the concept of demand and consider them in business decision making.	K2
CO2	associate cost and supply.	K2
CO3	respond to dynamic macroeconomic factors in business.	K3
CO4	infer the impact of monetary and fiscal policy on the firm.	K2
CO5	examine a firm's contribution to national income.	K3

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



225CO1A3IA	BUSINESS ECONOMICS	SEMESTER III
------------	--------------------	--------------

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Demand Analysis 8 h

Business Economics: Meaning, Definition, Scope and Significance - Micro and Macroeconomics - Demand: Demand Determinants, Demand Schedules and Demand Curves - Law of Demand - Change in demand and Shift in demand - Types of Demand - Elasticity of Demand: Determinants, Types and Methods of Measuring Price Elasticity of Demand - Case study on Law of Demand and Supply.

Unit II Cost, Supply and Business Cycle 9 h

Cost of Production - Cost Concepts and its Types. Supply: Determinants of Supply and Law of Supply - Elasticity of Supply and Types of Elasticity of Supply - Business Cycle: Characteristics and Phases - Controlling Business Cycle.

Unit III Price Analysis 10 h

Price and Output Decisions in Perfect and Imperfect Market Competition - Legal Constraints in Pricing - Competition Act 2002 - History and Features - Producer Price Index (PPI). Inflation and Deflation: Meaning, Definition, Causes and Consequences - Consumer Price Index (CPI) - Inflation Rate.

Unit IV Monetary and Fiscal Policy 9 h

Monetary Policy: Meaning and Objectives - Limitations of Monetary Policy - Instruments of Monetary Policy - Monetary Policy Committee (MPC) - Demonetization: Merits and Demerits, History of Demonetization in India - Fiscal Policy: Meaning, Objectives, Instruments and Limitations - Case study analysis on Fiscal Policy.

Unit V National Income 12 h

National Income - Definition and Concepts: GDP, NDP, GNP, NNP, Personal Income (PI), Disposable Personal Income (DPI), Per Capita Income (PCI) and Transfer Payments. National Income Accounting - Methods of Computation - Difficulties in Computation of National Income - Case study on Gross Domestic Product (GDP).

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



Text Books

- 1 Sundharam .K.P.M. & Sundharan. E. N., 2020, "Business Economics", Sultan Chand and Sons, New Delhi.
- 2 Varshney. R. L and Maheswari. K .L, 2019, "Managerial Economics", Sultan Chand and Sons, New Delhi.

References

- 1 Radha, 2021, "Business Economics", Prasanna Publishers and Distributers.
- 2 Sankaran. S., 2015, "Business Economics", Margham Publications, Chennai.
- 3 Ahuja. H. L., 2014, "Business Economics", S. Chand and Company Pvt. Ltd., New Delhi.
- 4 Manab Adhikary, 2010, "Business Economics", Excel Books, New Delhi.



225BA1A3SP	DBMS (SQL, NoSQL, MongoDB)	SEMESTER III
------------	----------------------------	--------------

Total Credits: 2

Total Instructions Hours: 48 h

S.No

Contents

Create a Student table with the following fields and perform Data Definition Language operations.

Field name	Field type and Size
RollNo	Number (5)
Studname	Varchar2(15)
Gender	Char (6)
Deptname	Char (15)
Address	Char (25)
Percentage	Number (4, 2)

1

Queries:

To create a Database , table and List it.

To describe the structure of the student table

To rename a table

To alter a table

To truncate a table

To drop a table

Create a Student table with the following fields and perform Data Manipulation Language operations.

Field name	Field Type and Size
Rollno	Number (5) Primary key
Studname	Varchar2 (15)
Gender	Varchar2(6)
Deptname	Varchar2(15)
Address	Varchar2 (50)
Percentage	Number (4, 2)

2

Queries:

To insert values

To retrieve records

To update records

To delete records

Create an Employee table with following fields and Perform arithmetic and Logical Operations like Min, max, Sum, Average ,Count , AND, OR, IN, Not IN Operations.

Field name	Field Type and Size
Eno	Number (5) primary key
Ename	Varchar2(20) not null
Deptno	Number (2) not null
Designation	Varchar2(10) not null
Salary	Number (9, 2) not null

3

Queries:

Insert values

Display Maximum, Minimum amount of basic pay.

Display Sum and Average amount of basic pay

Get Ename named Thomas and Hardy

Get Designation named Marketing Or HR

List all Designation from the Sales, Marketing, HR



List all Salary that are not exactly \$1000, \$2000, \$3000, \$4000, or \$5000

List all Ename that start with 'S' or "SA" and have one more character

List the different designation available in the Employee table without duplication (distinct)

Creation of table Company with the following fields and perform order by and Group by operations

Field name	Field type and Size
Company name	Varchar2(15)
Proprietor	Varchar2(20)
Address	Varchar2(30)
Supplier name	Varchar2(20)
No of employees	Number(4)
GP percent	Number(6,2)
Country	Varchar2(30)

4

Queries:

Displaying all the records of the company which are in the ascending order of GP percent

List the Company name in each country (Usage of GROUP BY)

List the Company in each country sorted high to low (usage of Order by)

Displaying the details of the company whose GP percent is greater than 20 and order by GP percent

Displaying the detail of the company having the employee ranging from 300 to1000

Perform the commit and rollback of the table.

Creation of table Payroll with the following fields and inserts the values:

Field Names	Field type
Employee no.	Number (8)
Employee name	Varchar(8)
Department	Varchar(10)
Basic pay	Number(8,2)
HRA	Number(6,2)
DA	Number(6,2)
PF	Number(6,2)
Net pay	Number(8,2)

5

Queries:

Updating the records to calculate the net pay.

Arranging the records of employees in ascending order of their net pay.

Displaying the details of the employees whose department is "sales".

Selecting the details of employees whose HRA>=1000 and DA<=900.

Selecting the records in descending order.

List all employee name that have no PF number (NULL)

Creation of the table named Manufacturer and Product with the following fields and inserts the values:

Field Names (Manufacturer)	Field Type
Manufacturer ID	Number(6) Primary Key
Manufacturer Name	Varchar2(30)
Manufacturer Website	Varchar2(30)
Manufacturer Email	Varchar2(30)

6

Field Names (Product)	Field Type
Manufacturer ID	Number(6) (Foreign key)
Model	Varchar2(30)
Price	Number(6)



Queries:

Insert values in both table

Retrieve the record whose manufacturer id > 2

Selecting the records whose model like "Inspiring E1705"

Calculating the entire price amount by using sum operation.

Calculating the number of records whose model is greater than \$300 with count operation.

Create a Table Publisher and Book with the following fields and insert values:

Field Names (Publisher)	Field Type
Pubcode	Varchar 2(5) Primary key
Pubname	Varchar 2(10)
Pubcity	Varchar 2(12)
PubState	Varchar 2(10)
Field Names (Book)	Field Type
Pubcode	Varchar2(5) (Foreign key)
Bookcode	Varchar2(5)
Booktitle	Varchar2(15)
Bookprice	Varchar2(5)

7

Queries:

Insert the records into the table publisher and book.

Describe the structure of the tables.

Show the details of the book with the title "DBMS" or price>300.

Select the book code, book title; publisher city is "Delhi".

Select the book code, book title and sort by book price.

Count the number of books of publisher starts with "Sultan chand".

Field Names (Order)	Field type
Id	Number(2) unique
Order Date	Varchar2(15)
Order number	Varchar2(15)
Customer Id	Number(5)
Total I	Number(5)
Field Names (Customer)	Field type
Id	Number(2) unique
First Name	Varchar2(15)
Last Name	Varchar2(15)
City	Number(5)
Country	Number(5)
Pin Code	

8

Queries:

Insert values.

List all orders with customer information

List all orders with product names, quantities, and price

List all customers, whether they placed any order or not (Left Join)

List customers that have not placed orders 10 (Right Join)

Match all customers and suppliers by country (Full Join)

9

Design an E-Commerce product catalog system using MongoDB as a storage engine and insert values.

10

Perform basic CURD (Create, Update, Read and Delete) functions for the product catalog.

11

Implement Map reduces operation with suitable example using MongoDB.

12

Perform Sorting, indexing and filter for a dataset (use some real time data set)

Note: Out of 12 Exercise 10 is mandatory



Dr.NGPASC

COIMBATORE | INDIA

B.Com.BA (Students admitted during the AY 2022-23)

225BA1ASSA	SELF STUDY - BRAND MANAGEMENT	SEMESTER III
------------	-------------------------------	--------------

Total Credit: 1

Syllabus

Unit I Brand

Definition - concept of a brand - brands and products- brand perspectives: The six possibilities - branding challenges and opportunities - Anatomy of a brand - brand evolution - brand levels - value hierarchy

Unit II Brand positioning

Meaning - concept - evolution of brand positioning - position and product position - 3 C's of positioning - competitive positioning: POP's and POD's - positioning strategy - on line positioning on brand equity - definition - measuring brand equity - building brand equity

Unit III Brand and consumers

The Buying decision - consumer perspectives - consumer decision making - Post purchase behaviour - Brand selection - Building superior brands - Key drives of buying.

Unit IV Brand and firm

Brand and firm - product building - line branding- range branding - umbrella branding - source/ double - endorsement branding- Brand relationship spectrum choosing a branding strategy - Global Branding Strategies - Brand Valuation - methods.

Unit V Managing brand image

Managing brand image - concept management - functional brands - symbolic brands - Experiential brands - forces affecting brands - Brand revitalization - Brand elimination - Brand extension - types - Brand extendibility.



Text Books

- 1 Harsh .V Verma, 2016, "Brand Management", 3rd Edition, Excel Books, New Delhi .
- 2 Bhall. A.K , 2011, "Brand Management", 2nd Edition, Macmillan Publication ,New Delhi .

References

- 1 Mahim, Sagar, 2009, "Brand Management", 2nd Edition Ane Books, New Delhi.
- 2 Subroto Sengupta, 2010, "Brand Positioning strategies for competitive Advantage", 2nd Edition , Tata McGraw Hill, New Delhi.
- 3 Lan Batey Asian Branding , 2002 , "A great way to fly", Prentice Hall of India, 4th Edition , Singapore
- 4 Kevin Lane Keller, 2003, "Strategic brand Management", Person Education, 5th Edition , New Delhi,.



225BA1ASSB	SELF STUDY -FUNDAMENTALS OF BANKING	SEMESTER III
------------	-------------------------------------	--------------

Total Credit: 1

Syllabus

Unit I Banking

Banking – Definition - Role and Functions of Banks - Structure of commercial Banks in India - Public, Private and Foreign Banks. Relationship between a Banker and a Customer - Recent Developments in Banking Industry.

Unit II Customer's Accounts with the Banker

Types of Deposits Account- Fixed deposit accounts - Savings deposit accounts - Recurring Deposit - Current account. Operating the Bank Account- Legal Aspects of Entries in the pass book- inoperative Accounts – Closing of a bank Account.

Unit III Negotiable Instrument

Negotiable instruments - Definition- Essential Features of Negotiable instruments – Types. Definition of Cheque, Promissory note and Bill of Exchange – difference between Cheque and Bill of Exchange – salient features of a cheque.

Unit IV Cheques

Payment of Cheques: Precautions to be taken by the paying banker-Proper form of a cheque-Date and amount of the cheque - Material alterations-Statutory protection to the paying banker.

Unit V E-Banking

E-Banking – Introduction, Concepts and Meaning - - Electronic delivery channels – E-banking transactions- truncated cheque and electronic cheque- mobile banking - modes of mobile banking -Advantages – Constrains in E-banking - security measures.

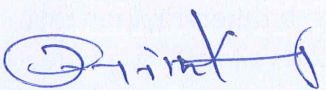


Text Books

- 1 Sundharam & Varshney, 2014, "Banking Theory Law and Practice", 20th Revised edition , Sultan Chand & Sons, New Delhi.
- 2 Gordon E, 2017, "Banking Theory: Law and Practice", 26th Revised Edition, Himalaya Publication house , Mumbai,.

References

- 1 Kandasami. K.P, Natarajan S and Parameswaran R, 2014, "Banking law and Practice", 7th Revised Edition , S.Chand & Company,
- 2 S.Arunajatesan & S.Radhakrishnan, 2013, "Bank Management", Reprinted, Margham Publications, Chennai,.
- 3 Varshney P.N. , Banking Law & Practice , Sultan Chand & Sons, 25th Thoroughly Rev. & Enlarged Edn. 2014.
- 4 Santhanam B, Banking and Financial System, Marghan Publications, Chennai, 5th Edition 2017.

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

Dr.N.G.P. Arts and Science College		
APPROVED		
BoS- 14 th 10.6.23	AC- 15 th 14.7.23	GB- 20 th 5.8.23



Dr.NGPASC

COIMBATORE | INDIA

B.Com.BA (Students admitted during the AY 2022-23)