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

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)
Approved by Government of Tamil Nadu & Accredited by NAAC with A++ Grade (3rd Cycle - 3.64 CGPA)
Dr. N.G.P. - Kalapatti Road, Coimbatore – 641 048, 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)

B.Com (CA) Degree

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

PROGRAMME: B.Com (CA)

Eligibility: A pass in Higher Secondary Examination with any Academic stream or Vocational stream as one of the subjects 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 in Computer Applications Degree Examinations of this College after a course of study of three academic years.

PROGRAMME EDUCATIONAL OBJECTIVES

On successful completion of the programme, students will have the ability:

- To provide students with the strong foundation in commerce-oriented disciplines and enhance designing, development and application-based systems in various business operations.
- To inculcate intellectual skills, personal and societal skills, ethical values and environmental concern with a focus on modern business organizations.
- To nurture proficiency to perceive higher studies and professional programmes.
- To enable students to carryout action-oriented research in Commerce and Computer Applications.
- Empower the students with necessary competencies and innovative decision-making skills.
- To stimulate an enquiring, analytical and creative approach to business issues and to encourage independent judgment and critical awareness.

PROGRAMME OUTCOMES

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

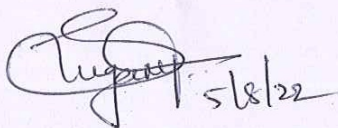| PO Number	PO Statement
PO1	To provide conceptual knowledge and application skills in the domain of Commerce studies with Computer Applications to sharpen students' analytical and decision-making skills.
PO2	To emphasis the students with problem solving in the real business environment by way of Industrial training, case studies and projects.
PO3	To enable professional skill in the application of computer in a globalised environment with effective use of IT tools.
PO4	To facilitate skills and abilities to become competent and competitive to be assured of good careers and job placements.
PO5	To develop skilled manpower in the various areas like Banking, Accounting, Marketing Taxation, Entrepreneurship, Finance, Human Resources, Management, Computer and Management Information System, Communication, Business Law, mathematics, statistics etc.,

Credit distribution for Part I to Part V for Two Semesters Language:

Part	Subjects	No. of Papers	Credit	Semester No.
I (12 Credits)	Tamil / Hindi / French/Malayalam	4	4 x 3 = 12	I , II ,III &IV
II (12 Credits)	English	4	4 x 3 = 12	I , II ,III &IV
III (108 Credits)	Core (Credits 3)	2	2 x 3 = 6	I to VI
	Core (Credits 4)	15	15 x 4 = 60	
	Core Practical (Credits 2,4)	2	2 x 2 = 04	I & II
	Inter Departmental Course (IDC)	4	16	I to IV
	Discipline Specific Elective (DSE)	3	3 x 4 =12	V & VI
	Skill Enhancement Course(SEC)	4	8	III, IV, V & VI
	Internship	1	2	V
IV (8Credits)	Environmental Studies(AECC)	1	2	I
	Basic Tamil/ Advance Tamil /Human Rights andWomen's Rights (AECC)	1	2	II
	Generic Elective(GE)	2	1 x 2=2	V
	Innovation and IPR/ Innovation, IPR and Entrepreneurship (AECC)	1	1 x 2 = 2	VI
V (2Credits)	NSS/NCC/YRC/RRC/Yoga/ Sports/Clubs		1 x 2 =2	I - II
TOTAL CREDITS			142	

CURRICULUM

PROGRAMME- B.COM (CA)

Course Code	Course Category	Course Name	L	T	P	Exam (hours)	CIA	ESE	Total	Credits
First Semester										
Part-I										
221TL1A1TA	Language-I	Tamil-I	4	1	-	3	50	50	100	3
221TL1A1HA		Hindi-I					50	50	100	
221TL1A1MA		Malayalam-I					50	50	100	
221TL1A1FA		French-I					50	50	100	
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
225CI1A1CA	Core-II	Principles of Management	4	-	-	3	50	50	100	4
225CM1A1CP	Core-III Practical	Computer Applications-LAB-I (Computer Fundamentals and Desktop Publishing)	-	-	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	-	-	3	50	-	50	2
Part-V										
225CM1A1XA	Extension Activity	NSS/NCC/ YRC/RRC/ Yoga/Sports/Clubs	-	-	-	-	50	-	50	1
Total			23	2	5	-	-	-	700	23

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

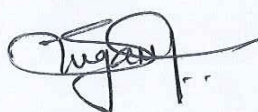Dr.N.G.P. Arts and Science College
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BoS- 13th AC - 13th GB - 18th
5/8/22   6/9/22   10/9/22

Dr.V. Rajendran
CHAIRMAN

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

Course Code	Course Category	Course Name	L	T	P	Exam (hours)	CIA	ESE	Total	Credits
Second Semester										
Part-I										
221TL1A2TA	Language-I	Tamil-II Ara Ilakiyam	4	1	-	3	50	50	100	3
221TL1A2HA		Hindi-II Modern Literature					50	50	100	
221TL1A2MA		Malayalam-II Modern Literature					50	50	100	
221TL1A2FA		French-II Grammar, Translation and Civilization					50	50	100	
Part-II										
221EL1A2EA	Language-II	Professional English-II	4	-	1	3	50	50	100	3
Part-III										
225BP1A2CA	Core-IV	Advanced Financial Accounting	5	1	-	3	50	50	100	4
225CR1A2CA	Core-V	Business Law	4	-	-	3	50	50	100	4
225CM1A2CP	Core-VI Practical	Spreadsheet Modeling	-	-	4	3	50	50	100	2
222MT1A2IA	IDC-II	Business Statistics	4	-	-	3	50	50	100	4
Part-IV										
221TL1A2AA/ 221TL1A2AB/ 225CR1A2AA	AECC-II	Basic Tamil/ Advanced Tamil/ Human Rights and Women's Rights	2	-	-	3	50	-	50	2
Part-V										
225CM1A2XA	Extension Activity	NSS/NCC/ YRC/RRC/ Yoga/Sports/Clubs	-	-	-	-	50	-	50	1
Total			23	2	5	-	-	-	700	23

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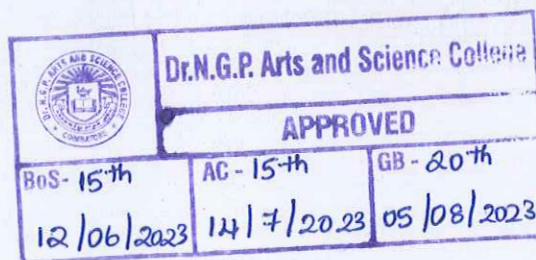BoS-14th 05.12.2022 | AC- 14th 19.01.2023 | GB- 19th 30.01.2023

Dr.V. Rajendran
CHAIRMAN

Dr.NGPASC

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B.Com. CA (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-III										
221TL1A3TA	Language-I	Tamil-III	3	1	-	3	50	50	100	3
221TL1A3HA		Hindi-III								
221TL1A3MA		Malayalam-III								
221TL1A3FA		French-III								
221EL1A3EA	Language-II	Professional English-III	4	-	-	3	50	50	100	3
225CM1A3CA	Core-VII	Cost Accounting	5	-	-	3	50	50	100	4
225CM1A3CB	Core-VIII	Problem Solving and Programming with C++	5	-	-	3	50	50	100	4
225BI1A3CB	Core-IX	Company Law	4	-	-	3	50	50	100	4
225CO1A31A	IDC-III	Business Economics	4	-	-	3	50	50	100	4
225CM1A3SP	SEC Practical -I	Programming in C++	-	-	4	3	50	50	100	2
Total			25	1	4	-	-	-	700	24

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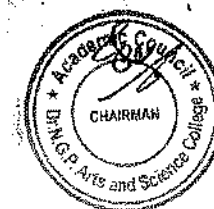BoS- 15th 12/06/2023
AC - 15th 14/7/20.23
GB - 20th 05/08/2023

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B.Com. CA (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-X	Corporate Accounting	5	1	-	3	50	50	100	4
225CM1A4CA	Core-XI	Database Management System	5	-	-	3	50	50	100	4
225CO1A4CB	Core-XII	Entrepreneurial Development	3	-	-	3	50	50	100	3
224CS1A4IC	IDC-IV	Smart Banking Technologies	4	-	-	3	50	50	100	4
225CM1A4SP	SEC Practical - II	Database Management System	-	-	4	3	50	50	100	2
Total			23	3	4	-	-	-	700	23

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| 18.10.23 | 13.12.23 | 05.01.24 |

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

Course Code	Course Category	Course Name	L	T	P	Exam (hours)	Max Marks			Credits
							CIA	ESE	Total	
Fifth Semester										
Part-III										
225CM1A5CA	Core-XIII	Auditing and Corporate Governance	5	1	-	3	50	50	100	4
225AT1A5CA	Core-XIV	Income Tax Law and Practice	5	1	-	3	50	50	100	4
225CO1A5CB	Core- XV	Research Methodology	4	-	-	3	50	50	100	4
225CM1A5CB	Core-XVI	Programming with Visual Basic.NET	4	-	-	3	50	50	100	4
225CM1A5DA	DSE-I	Financial Management	4	-	-	3	50	50	100	4
225CI1A5DA		E-Business Technology								
225BA1A5DA		Service Marketing								
225CO1A5DA		Human Resource Management								
225CM1A5TA	IT	Industrial Training	-	-	-	3	50	50	100	2
225CM1A5SP	SEC Practical-III	Programming in Visual Basic.NET	-	-	4	3	50	50	100	2
Part-IV										
	GE		2	-	-	-	-	50	50	2
Total			24	2	4	-	-	-	750	26

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

Course Code	Course Category	Course Name	L	T	P	Exam (hours)	Max Marks			Credits
							CIA	ESE	Total	
Sixth Semester										
Part III										
225BA1A6CA	Core - XVII	Management Accounting	5	-	-	3	50	50	100	4
225CM1A6CA	Core - XVIII	Web Designing	3	-	-	3	50	50	100	3
225CM1A6CV	Core-XIX	Project and Viva-Voce	-	-	8	3	50	50	100	4
225CM1A6SP	SEC Practical - IV	Web Designing	-	-	4	3	50	50	100	2
225FI1A6DA	DSE-II	Investment Management	4	-	-	3	50	50	100	4
225CI1A6DA		Enterprise Resource Planning								
225BI1A6DA		Retail Marketing								
225CO1A6DA		Organizational Behavior								
225FI1A6DB	DSE-III	Security Analysis and Portfolio Management	4	-	-	3	50	50	100	4
225CI1A6DB		Fundamentals of Information Security								
225BA1A6DB		Social Media Marketing								
225CO1A6DB		Industrial Relations and Labour Law								
Part IV										
225BI1A6AA	AECC-III	Innovation and IPR	2	-	-	3	50	-	50	2
Total			18	-	12	-	-	-	650	23
Grand Total									4200	142

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

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	225CM1A5GP	E-Commerce

EXTRA CREDITCOURSES

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

S. No.	Course Code	Course Name
1	225CM1ASSA	Business Ethics
2	225CM1ASSB	Cyber Security and Cyber Law

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 45th working day)	15
2	Model (All 5 Units) (On completion of 85th 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

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

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	• Engagement in class • Listening Skills • Behaviour
2	Case Study Presentation/ Term Paper	• Identification of the problem • Case Analysis • Effective Solution using creativity/imagination
3	Field Study	• Selection of Topic • Demonstration of Topic • Analysis & Conclusion
4	Field Survey	• Chosen Problem • Design and quality of survey • Analysis of survey
5	Group Discussion	• Communication skills • Subject knowledge • Attitude and way of presentation • Confidence • Listening Skill

6	Presentation of Papers in Conferences	• Sponsored • International/National • Presentation • Report Submission
7	Industry Visit	• Chosen Domain • Quality of the work • Analysis of the Report • Presentation
8	Book Review	• Content • Interpretation and Inferences of the text • Supporting Details • Presentation
9	Journal Review	• Analytical Thinking • Interpretation and Inferences • Exploring the perception if chosen genre • Presentation
10	e-content Creation	• Logo/ Tagline • Purpose • Content (Writing, designing and posting in Social Media) • Presentation
11	Model Preparation	• Theme/ Topic • Depth of background Knowledge • Creativity • Presentation
12	Seminar	• 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

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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, **atleast 1 course** should cover content/syllabus of exempted core paper in V or VI semester.

<u>Mandatory</u>

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.

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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

- AEEC

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 (AEEC)

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 & AEEC (Theory)

S.No.	Particulars	Distribution of Marks
1	CIA I (2.5 Units) (On completion of 45th working day)	15
2	Model (All 5 Units) (On completion of 85th 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	
Basic Tamil		**Advanced Tamil**	
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		Marks secured
Section - B	3 x 3 = 09 Mark	Answer ALL Questions	25 Marks	will be converted
Section - C	2 x 6 = 12 Mark	Either or Type ALL Questions Carry Equal Marks		to 15 marks

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

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

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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		

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			✓		✓

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

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| 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. பாரதேசம்   - 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

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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,னவேறுபாடு - ஒலிப்பு நெறி,சொற்பொருள் வேறுபாடு அறிதல்)

ஆ. படைப்பாக்கம்

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

2.சிறுகதை - எழுதுதல்   (குறைந்தது 3 பக்கங்கள்)

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

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APPROVED		
BoS- 13th	AC - 13th	GB - 18th
5/8/22	6/9/22	10/9/22

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	✓		✓		✓

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

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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- राष्ट्रपितामहात्मागाँधी

Unit II   13 h

कहानीकुंज- डाँवी.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 लीलाअपार्ट्मेंट्स, 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 चेनैई -17

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	✓	✓		✓	✓

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

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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.

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	5	8	22	6	9	22	10	9	22

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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	✓		✓		✓

✓	Skill Development	✓	Entrepreneurial Development
✓	Employability	✓	Innovations
✓	Intellectual Property Rights		Gender Sensitization
✓	Social Awareness/ Environment	✓	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
• Saluer • Enter en contact • avecquelqu'un. • Se presenter. • S'excuser	Encours de cuisine, premiers contacts avec les members d'un groupe	• Comprendre des personnes qui se saluent. • Échanger pour entrer en contact, se présenter, saluer, s'excuser. • Communiquer avec *tu* ou *vous*. • Comprendre les consignes de classe • Ēpeler son nom et son prénom. Computer jusqu'à 10.

Unit II   Enchanté I Page 20   12 h

Objectifs de Communication	Tâche	Activités deréception et de production orale
• Demander de se presenter. • Présenter quelqu'un.	Dans la classe de français, se presenter et remplir une fiche pour le professeur.	• Comprendre les informations essentielles dans un échange en milieu professionnel. • Ēchanger 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
• Exprimerses gouts.	Dans un café, participer à une soirée de rencontres rapides et remplir de taches d'appréciation.	• Dans une soirée de recontresrapid comprendre des personnes qui échangent sur elles et sur leurs goût • Comprendre une personne qui parler des goûts de quelqu'un d'autre.

Unit IV   J'adoreI Page 30   14 h

Objectifs de Communication	Tâche	Activités deréception et de production orale
• Présenterquelqu'un	Dans un café, participer à une soirée de rencontres rapides et remplir de taches d'appréciation	• Exprimersesgoûts. • 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. Parlerd'actions passes. Tuveuxbien?	Organiser un programme d'activités pour accueillirunepersonneimportante.	Comprendreunepersonne 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

1   RegineMerieux, Yves Loiseau, "LATITUDES - 1" (Page No: 9-55)(Methode de Français), Goyal Publisher &DistributorsPvt.Ltd., 86 UB JawaharNagar (Kamala Nagar),Delhi-7 Les Editions Dider, Paris,2008- Imprime en Roumanie par Canale en Janvier 2012.
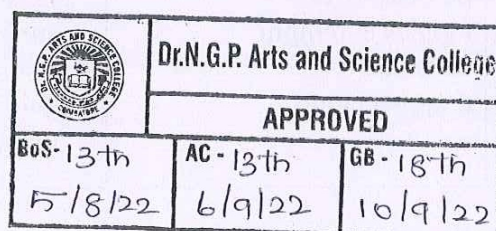
Course Code	Course Name	Category	L	T	P	Credit
221EL1A1EA	PROFESSIONAL ENGLISH- I	LANGUAGE- II	4	-	1	3

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	✓				✓

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

✓	Skill Development	✓	Entrepreneurial Development
✓	Employability	✓	Innovations
✓	Intellectual Property Rights		Gender Sensitization
✓	Social Awareness/ Environment	✓	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

NiyiOsundare: 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.

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 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 notes 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	✓	✓	✓	✓	

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

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

B.Com. CA (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 internal only)

1. Case Study on Accounting Concepts

2. Case Study on Bank Reconciliation Statement

3. Case Study on Bills of Exchange

Text Books

1   ReddyT.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.

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Course Code	Course Name	Category	L	T	P	Credit
225CI1A1CA	PRINCIPLES OF MANAGEMENT	CORE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- The basic principles and elements of effective management.
- The managerial actions of planning, organizing and motivation.
- The leadership qualities and effective controlling.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Integrate the management principles into management practices.	K2
CO2	Understand the planning and decision making process in the organization	K4
CO3	Assess the organisational practices through proper delegation of authority and responsibility.	K2
CO4	Describe the recruitment process, motivational theory and leadership styles in the practice of management.	K2
CO5	Understand the techniques of direction and control to summarize the report.	K3

MAPPING WITH PROGRAMME OUTCOMES

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

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

225CI1A1CA	PRINCIPLES OF MANAGEMENT	SEMESTER I

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I   Introduction to Management   10 h

Definition – Nature and Scope - Importance –Functions of Management – Management as an Art, Science and Profession – Scientific Management – Fayol's Principles of Management – Management By Objectives (MBO) – Management By Exception (MBE)- Organization culture and Environment — Current trends and issues in Management.

Unit II   Planning   10 h

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

Unit III   Organisation   10 h

Definition – Principles - Types - Importance –Elements of Organisation Process - Line & Staff- Overcoming Line-staff conflict, Committees, Organization Structures, Types, Advantages & Disadvantages. Directing – meaning & Definition – Principles – Techniques – Importance -Delegation - Process of Delegations-Barriers to Delegation, Span of Control – Centralization & Decentralization - Departmentation.

Unit IV   Staffing   9 h

Meaning and Definition – Functions – Recruitment - Sources of Recruitment – Training- Performance Appraisal - 360 Degree Appraisal Method – Assessment Center Method- Motivation – Importance of Motivation - Maslow's Theory of Motivation – X, Y and Z Theories (McGregor Theory & William Ouchi Theory)- Goal Setting theory - Leadership – Types – Qualities of a Good Leader- Leadership styles- Group decision making

Unit V   Controlling and Reporting   9 h

Meaning and Definition – Need and Significance of control – Process of Controlling – Types of control –Managing Productivity – Cost Control – Purchase Control – Maintenance Control – Quality Control – Co-ordination – Need – Techniques - Reporting – meaning & Definition – Principles – Techniques – Importance

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

1. Case Study in Management by Objectives
2. Case Study in Leadership Style
3. Case Study in Motivation

Text Books

1	Dinkar Pagare ,2018, "Principles of Management", Sixth Edition, Sultan Chand & Sons, New Delhi.
2	Ramaswamy T, 2019, "Principles of Management", Eleventh Edition, Himalaya Publishing Home Pvt Ltd, Mumbai.

References

1	Govindarajan. M., 2019. "Principles of Management", Ninth Edition, PHI Publications, New Delhi.
2	Prasad L.M., 2015, "Principles and Practice of Management", Eighth Edition, Sultan Chand & Sons, New Delhi.
3	Tripathi P C& ReddyP N, 2017, "Principles of Management", Sixteenth Edition, McGraw Hill Education and New Delhi.
4	Mitra J.K, 2017, "Principles of Management", First Edition, Oxford University Press.

225CM1A1CP	Core-III: Computer Applications - LAB-I (Computer Fundamentals and Desktop Publishing)	SEMESTER I

Total Credits: 2
Total Instructions Hours: 48 h

S.No	Contents
1	To create a different Shapes and design by various shape.
2	To create a text, convert it into an object and design it.
3	To create a Text by using the Envelope tool and Text to Path.
4	Tracing the object by using Bezier tool
5	Designing a simple greeting card by using Artistic Media tool
6	Designing a Visiting Card.
7	Create a text and added different effect.
8	Insert the picture place the text and design.
9	Import two or more images design by using blending options.
10	Import the image and change the background.
11	Added two image and used crop and move tool.
12	Create a Photo Collage in Photoshop.

Note: Workout 10 programmes out of 12 programmes

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	✓	✓	✓	✓	✓

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

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

222MT1A1IA	BUSINESS MATHEMATICS	SEMESTER I

Total Credits:

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%

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	To understand the importance of natural resources in order to conserve for the future.	K1
CO2	To impart knowledge on Natural resources and its conservation	K2
CO3	To impart knowledge on Biodiversity and its conservation	K3
CO4	To create awareness on effects, causes and control of air, water, soil and noise pollution etc.,	K4
CO5	To build awareness about sustainable development and Environmental protection	K1

MAPPING WITH PROGRAMME OUTCOMES

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

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

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

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;

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

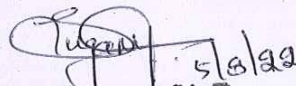Unit V   Human Communities and the Environment& Field Work   4 h

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.

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Dr.V. Rajendran
CHAIRMAN

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

Course Code	Course Name	Category	L	T	P	Credit
221TL1A2TA	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

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

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- பதிணென்கீழ்க்கணக்குநூல்கள்

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. மூதுரை   - 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

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

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

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	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			✓	✓	

COURSE FOCUSES ON

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

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COIMBATORE | INDIA

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

| 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 चेनैई. (Unit V)

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

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

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

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

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.

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B.Com. CA (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

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

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

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

Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I   12 h

Proposer, accepter, refuserune invitation. Indiquer la date.	Organiserune soirée au cinéma avec des amis, par téléphone et par courriel.	Comprendreunemessage d'invitationsurunréponde urtéléphonique. Inviter quelqu'un accepter ourefuserl'invitation.

Unit II   12 h

Prendreet fixer un rendez-vous. Demander etindiquerl'heure.	Organiser une soirée au cinéma avec des amis, par téléphone et par courriel.	Comprendre des personnes qui fixentunrendez-vous par téléphonique. Prendreun rendez-vous par telephone

Unit III   12 h

Exprimer son point de vuepositif et négatif. S'informersur le prix. S'informersur la quantitité. Exprimer la quantitité.	Engroupes, choisir un cadeau pour un ami.	Exprimer son point de vuesur des idées de cadeau. Faire des achatsdans un magasin

Unit IV   14h

Demander etindiquerune direction. Localiser (près de, en face de ....). Exprimerl'obligationl'Int erdit.Conseiller.	Suivre un itinéraire à l'aided'indications par telephone et d'un plan. Par courrierélectronique, donner des informations et des conseils à un ami qui veut voyager.	Comprendre des indications de direction. Comprendre des indications de lieu. Comprendreune chanson. Comprendre de courts messages qui experiment l'obligationoul'interdictio n. Donner des conseils à des personnesdans des situations données.

Unit V   10 h

Make in Own Sentences

Text Book

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

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

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

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

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,AravindR.Nair, VeenaBhambhani. 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.

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

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

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

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COIMBATORE | INDIA

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

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.

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COIMBATORE | INDIA   *B.Com. CA (Students admitted during the AY 2022-23)*

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.

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Course Code	Course Name	Category	L	T	P	Credit
225CR1A2CA	BUSINESS LAW	CORE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

* Indian contract Act.
* Sale of Goods Act.
* Recent amendments in business laws.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the Basic Elements of Contract.	K2
CO2	Describe Free Consent and Performance of Contract.	K2
CO3	Classify Various Special Contracts.	K4
CO4	Elaborate the Sale of Goods Act.	K3
CO5	Generalize the knowledge on Information Technology Act.	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

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225CR1A2CA	BUSINESS LAW	SEMESTER II

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I   Indian Contract Act, 1872   10 h

Meaning of Law - Indian Contract Act, 1872 - Meaning of Contract and Agreement - Difference between Contract and Agreement - Types of contracts - Valid, void and voidable, illegal and immoral contracts - Essential elements of a contract - Offer and Acceptance - Consideration - Capacity to contract.

Case Study on Capacity to contract

Unit II   Free Consent and Performance of Contract   10 h

Free Consent - Coercion - Undue Influence - Fraud - Misrepresentation - Mistake. Legality of Object - Performance of contract - Discharge of contract - Modes of discharge of contracts - Breach of contract - Types of breach - Remedies for breach of contract - Types of damages - Specific Relief.

Case Study on Remedies for breach of contract

Unit III   Special Contracts   10 h

Contract of Indemnity - Essentials - Rights - Contract of Guarantee - Essentials - Difference between Contract of Indemnity and Guarantee - Kinds - Surety - Rights. Bailment and Pledge - Essentials - Kinds - Rights and Duties. Law of Mortgage - Mortgage vs. Pledge - Law of Agency - Rules - Essentials - Kinds - Rights and Duties of Agent and Principal - Personal Liability of an agent - Termination of agency - Methods.

Unit IV   Law Relating to Sale of Goods Act, 1930   09 h

The Sale of Goods Act, 1930 - Essentials of Contract of sale - Sale distinguished from Agreement to sell - Implied conditions and warranties - Doctrine of Caveat Emptor - Unpaid seller - Rights against Goods and the buyer.

Case Study on Sale of Goods Act, 1930

Unit V   Information Technology Act, 2000   09 h

Definitions - Digital signatures – Electronic Governance - Attributions,

Acknowledgement and Dispatch of Electronic Records - Secure Electronic Reports and Secure digital signature - Certifying Authorities - Digital Signature Certificate - Encryption - Duties of Subscribers.
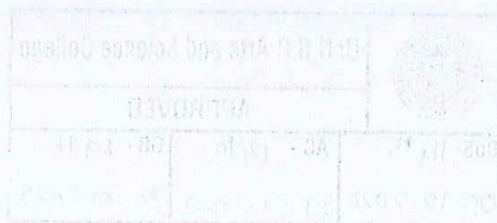
Note: Case study (Examined Internal only).

Text Books

1. Kapoor N.D, 2020, "Elements of Mercantile Law", 38th Revised & Enlarged Edition, Sultan Chand and Sons, New Delhi.

2. Balachandran. V and Thothadri. S, 2022, "Business Law", 4th Edition, Vijay Nicole Imprints Pvt. Ltd, Chennai. .

References

1. Pillai R.S.N and Bhagawathi, 2016, "Business Law", 3rd Edition, Sultan Chand & Co., New Delhi.

2. Shukla M.C, 2018, "Mercantile Law", S. Chand & Co., New Delhi.

3. Gulshan S.S, 2018, "Business Law", 19th Edition, New age International, Delhi.

4. Kuchcal, 2018, "Mercantile Law", 4th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.

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225CM1A2CP	SPREADSHEET MODELING	SEMESTER II

Total Credits: 2
Total Instructions Hours: 48 h

Ex.No.	List of Exercises
1	Prepare a data entry form for product details.
2	Create a student mark list to calculate grade using conditional formatting.
3	Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation and Decline.
4	Calculate simple and compound interest.
5	Prepare a salary statement to maintain the daily attendance and calculate the PF, ESI of the employees.
6	Create an approximate match, exact match and arrangement of data using V – Look up and H – Look up.
7	Create a pivot table to analyze the sales report.
8	Print an address label using simple logical condition and reference function.
9	EMI calculation as financial model.
10	i) Creating and running a macro. ii) Assigning button to a defined macro. iii) Editing a macro.
11	Filter: Number and Text Filters, Date Filters, Advanced Filter, Data Form, Remove Duplicates, Outlining Data
12	Prepare a MIS ageing report for an accounts receivable statement and calculate the outstanding amount for the past due dates.

Note: Workout 10 programmes out of 12 programmes
Software / Applications: Ms Excel

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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

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

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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.

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. NavnithamP.A,2022, "Business Mathematics and Statistics", 4th Edition, Jai Publishers, Trichy.
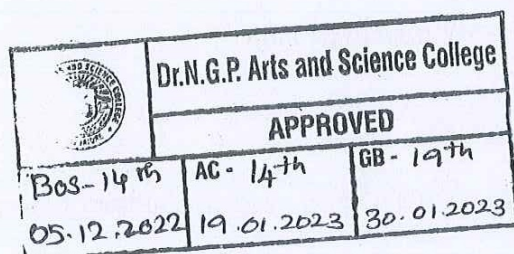
221TL1A2AA	BASIC TAMIL	SEMESTER II

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   05 h

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

Unit II சொற்களின் அறிமுகம்   05 h

1.பெயர்ச்சொல்
2.வினைச்சொல் – விளக்கம் (எ.கா.)
3.பயிற்சி

Unit III குறிப்பு எழுதுதல்   05 h

1. பெயர், முகவரி, பாடப்பிரிவு , கல்லூரியின் முகவரி

2. தமிழ் மாதங்கள்(12), வாரநாட்கள் (7)

3. எண்கள் (ஒன்று முதல் பத்து வரை), வடிவங்கள், வண்ணங்கள்

Unit IV குறிப்பு எழுதுதல்   05 h

1. ஊர்வன, பறப்பன, விலங்குகள்
2.மனிதர்களின் உறவுப்பெயர்கள்
3. ஊர்களின் பெயர்கள் (எண்ணிக்கை 10)

Unit V பயிற்சிப் பகுதி   04 h

பயிற்சிப் பகுதி (உரையாடும் இடங்கள்)

வகுப்பறை, பேருந்து நிலையம், சந்தை – பேசுதல், எழுதுதல்.

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Note:

அக மதிப்பீட்டுத் தேர்வு - வினாத்தாள் அமைப்பு முறை   மொத்த
மதிப்பெண்கள் - 50

<div align="center">

பகுதி – அ

</div>

சரியான விடையைத் தேர்வு செய்தல்

10x2=20

<div align="center">

பகுதி – ஆ

</div>

சரியா? தவறா?   10x2=20

<div align="center">

பகுதி – இ

</div>

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

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

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221TL1A2AB	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

Note

அக மதிப்பீட்டுத் தேர்வு - வினாத்தாள் அமைப்பு முறை

மொத்த 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

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B.Com. CA (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

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

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B.Com. CA (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.
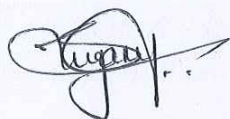
Text Books

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, BharatiyaVidyaBhavan Publications, Mumbai.

2. Paras Diwan and PiyushDiwan, 1994, "Women and Legal Protection", South Asia Books, Andhra Pradesh.

3. VenkataramandSandhiya. 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.

BoS Chairman/HoD
Department of Commerce (CA)
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Coimbatore – 641 048

Dr.N.G.P. Arts and Science College

APPROVED

BoS - 14th	AC - 14th	GB - 19th
05.12.2022	19.01.2023	30.01.2023

Dr.V. Rajendran
CHAIRMAN

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

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

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

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

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

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

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

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 प्रदिप – रामदेव प्रकाशक: हिन्दी भवन 36 इलाहाबाद-211024 (Unit IV)

5. प्रकाशक: दक्षिण भारत प्रचार सभा चेनैई -17 (Unit V)

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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

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

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

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

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

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

| 221TL1A3FA | FRENCH - III | SEMESTER III |

Total Credits: 3
Total Instruction Hours: 48 h

Syllabus

Unit I 10 h

| ° Décrireun lieu.
° Situer | A partird'unerecherche de documents, composer une presentation touristique pour un magazine ou un site internet. | Comprehendre la description d'un lieu.
Décrireunevilleouunerégionq u'onaime.
Interrogersur la situation of d'un lieu.
Comprendre des indications sur la fréquenced'actions. | Comprendreune presentation de catalogue touristique.
Comprendre des pictogrammes.
Comprendre la description d'un lieu et d'une situation precise dans un message électronique. |

Unit II 10 h

| Se situerdans le temps. | A partird'unerecherc he de documents, composer une presentation touristique pour un magazine ou un site internet. | Comprehendre la description d'un lieu.
Décrireunevilleouunerégio nqu'onaime.
Interrogersur la situation of d'un lieu.
Comprendre des indications sur la fréquenced'actions. | Comprendreune presentation de catalogue touristique.
Comprendre des pictogrammes.
Comprendre la description d'un lieu et d'une situation precise dans un message électronique. |

Unit III 10 h

| Raconter.
° Décrire les étapesd'une action. | Raconterune scene insolite à l'oreal et à l'écrit. | Comprehendre le récit d ún voyage.
Raconterses actions quotidiennes. | Ecrire une biographie a partir d'eléments écrits. |

Unit IV 10 h

| Exprimer l'intensité et la quantité.
° Interroger. | Raconterune scene insoliteà l'oreal et à l'écrit. | Comprehendre le récit d ún voyage.
Raconterses actions quotidiennes. | Ecrire une biographie a partir d'eléments 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)

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B.Com. CA (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

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COIMBATORE | INDIA

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

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 Mchrawttill 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

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

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COIMBATORE | INDIA

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

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: 60% problems and 40% theory.

Case Studies related to the above topics to be discussed. Examined externally (Section C: Compulsory question for case studies

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 CompanyLtd., 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 CompanyLtd., New Delhi.

Course Code	Course Name	Category	L	T	P	Credit
225CM1A3CB	PROBLEM SOLVING AND PROGRAMMING WITH C++	Core	5	-	-	4

PREAMBLE

This course has been designed for students to learn and understand
- Stimulate the knowledge of OOPS Concepts through C++
- Construct an Application with C++
- Acquire the knowledge file handling

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Describe the concept of OOPS language and methodologies	K1
CO2	Summarize the Structure of C++, Basic Data Types and Control Structures	K2
CO3	Execute the Functions , Constructor, Destructor and Operator Overloading with Arguments	K3
CO4	Interpret the concept of inheritance and its types	K3
CO5	Differentiate the Console and unformatted I/O Operations	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

225CM1A3CB	PROBLEM SOLVING AND PROGRAMMING WITH C++	SEMESTER III

Total Credits: 4
Total Instruction Hours: 60 h

Syllabus

Unit I   Introduction to C++   12 h

Introduction to C++: Evaluation of Programming Paradigm – Key Concept of OOPS - Objects – Classes – Data Abstraction and Encapsulation– Inheritance – Polymorphism - Message Communication – Popular OOPS Languages- Merits and Demerits of OOPs –Application of OOPs.

Unit II   Declaration of Variables and Control Structures   14 h

C++ Declarations : Structure of C++ Program – Types of Tokens - Data Types in C++ – Declaration of Variables – Operators in C++ – Scope Resolution Operator – Control Structures : If - If ... Else – Switch Case – Goto – Break - For - While – Do While. Classes and Objects: Classes in C++ - Declaring Objects – Defining Member Functions – Static Member Function.

Unit III   Constructor and Destructor   11 h

Functions in C++ : Structure of Function - Call by Reference – Call by Value – Inline Functions –Array of Objects – Friend Function – Returning Objects. Constructors and Destructors: Constructor - Constructors with Default Arguments – Copy Constructor – Dynamic Constructor – Destructor – Operator Overloading and Type Conversions: Rules for Operator Overloading

Unit IV   Inheritance and its Types   12 h

Inheritance: Public – Private – Protected Inheritance - Types of Inheritance-Single Inheritance – Multiple Inheritance– Hierarchical Inheritance -Multilevel Inheritance– Hybrid Inheritance – Multipath Inheritance. Virtual Functions – Pure Virtual Functions

Unit V   Input/output Operations   11 h

Managing Console I/O Operations – C++ Streams – Stream Classes – istreams, ostreams, ioStream, fstream, ifstream, ofstream, filebuff, istrstream, ostrstream – Unformatted I/O Operation – Classes for File Stream Operations – Opening and Closing a file.

Text Books

1. Balagurusamy,E, 2018, "Object Oriented Programming with C++" [Seventh Edition], Tata McGraw–Hill Publishing Company Limited, New Delhi.

2. Ashok,N.Kamthane, 2003,"ANSI and Turbo C++" [Third Edition], Pearson Education, New Delhi.

References

1. Ravichandran.D, 2011, "Programming with C++" [Third Edition] New Delhi, Tata Mc Graw - Hill Publishing Company Ltd.

2. Venugopal,K.R. Rajkumar, and Ravishankar.T, 2006, "Mastering in C++" [Fourth Edition], Tata McGraw Hill Publishing Company Limited, New Delhi.

3. Robert Lafore, 2018," Object Oriented Programming with C++" [Third Edition Goldotia Publications-New Delhi.

4. John Hubbard,2006, "Programming with C++"[Second Edition], TMH -New Delhi.

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

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

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

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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
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

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

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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.

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.

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.

Note: Case studies related to the above topics to be discussed (Examined internal only)
1. Case study on Law of Demand and Supply.
2. Case study analysis on Fiscal Policy.
3. Case study on Gross Domestic Product (GDP).

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.

225CM1A3SP	PROGRAMMING IN C++	SEMESTER III

Total Credits: 2
Total Instructions Hours: 4 h

S.No	Contents
1	Program to calculate depreciation under Straight Line method (using class, defining member functions outside the class).
2	Program to calculate depreciation under Diminishing Balance method (Using class, defining member function inside the class).
3	Program to print the Employees' Payroll statement (using control structures).
4	Program to calculate Simple Interest and Compound Interest (Using nested class).
5	Program to print the book list of library (Using array of objects).
6	Program to prepare Cost sheet (Using inheritance).
7	Program to calculate Margin of Safety (Using multilevel inheritance).
8	Program for Bank Transaction (Using constructor and destructor).
9	Program to calculate increase or decrease in working capital (Using operator overloading.
10	Program to Calculation of contribution, P/V Ratio, BEP and Margin of Safety using Functions.
11	Calculation of EOQ, Minimum Level, Maximum Level, Re-order level by using simple program.
12	Write a program to maintain a elementary database of student using files.

225CM1ASSA	BUSINESS ETHICS	SEMESTER III

Total Credits: 1
Total Instruction Hours: -

Syllabus

Unit I   Business Ethics

Business ethics: Meaning – Definition – Nature – Importance – Ground Rules –myths – Methodology – Characteristics of Managerial Ethics.

Unit II   Ethics Management

Ethical Dilemma – Ethical Decision Making – Ethical Reasoning – Ethical issues – Ethics Management – Key roles and responsibilities – Ethics Management Programmes – Benefits of Managing Ethics in Work Place – Organisation Ethics Development System (OEDS) – Organizational culture – Ethics Tools: Code of ethics – Guidelines for developing code of ethics – Value based leadership

Unit III   Ethical Values

Work Ethics – Work Culture – Ethical Theories – Ethical Values- Environmental Ethics – Consumer Protection.

Unit IV   Indian Ethics in Management

Basic Principles of Management as per ancient Indian wisdom and insight – Work life in Indian philosophy – Indian ethos for the work life – Quality of Work Life – Strategies for Work Life

Unit V   Corporate Governance and Business Ethics

Corporate governance and the good company- Corporate governance and the social responsibility of business - Corporate governance and the environment responsibility of business - corporate governance and business ethics - Business Ethics Sustainability.

Text Books

1   Bhatia, S.K., "Business Ethics and Corporate Governance"

2   S.K.Mandal,2017,"Ethics in Business and Corporate Goverance",2nd Edition.

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References

1 C.S.V.Murthy,2022,"Business Ethics Text & Cases".

2 Dr.S.S.Khanka,"Business ethics and Corporate Goverance ",Publisher S.Chand & Co Ltd.

3 Sandeep K.Bansal,Sanjeev K.Bansal and Rama Bansal,"Busienss ethics and Corporate Goverance" Kalyani Publisher

4 Dr.Saroj Kumar,Vikrant Verma,"Business ethics and Corporate Goverance",Thakur Publication Pvt ltd.

| 225CM1ASSB | CYBER SECURITY AND CYBER LAW | SEMESTER III |

Total Credits: 1
Total Instruction Hours: -

Syllabus

Unit I   Introduction to computer security

Basic Components: Confidentiality-Integrity-Availability-Threats-Policy and Mechanism: Goals of Security-Protection State. Operational Issues: Cost Benefit Analysis-Risk Analysis-Laws and Customs -Human Issues.

Unit II   Cryptography

Definition-Classical Crypto Systems: Transposition Ciphers-Substitution Cipher-Data Encryption Standard-Other Classical Cipher.

Unit III   Software Security

Software Security issues-Handling Program Input-Writing Safe program Code-interacting with operating system and other programs-handling program output.

Unit IV   Cyber Law

Introduction– Concept of Cyberspace-E-Commerce in India–Privacy factors in E-Commerce–cyber law in E-Commerce–Contract Aspects.

Unit V   Security Aspects

Introduction–Digital Signature– Data Security. Intellectual Property Aspects: WIPO-GII–ECMS–Indian Copy rights act on soft propriety works–Indian Patents act on soft propriety works. The Information Technology Act 2000–Civil offences Under IT Act 2000

Text Books

1. William Stallings, Lawrie Brown, 2020, "Computer Security Principles and Practice" [Fourth Edition] Pearson India Education Services Pvt Limited, New Delhi.

2. Kirubashini,B., and Kavitha,P. 2013, "Cyber Law" [First Edition] Nandhini Pathipagam, Coimbatore.

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References

1. Matt Bishop. 2006," Introduction to Computer Security" [First Edition] Pearson Education, New Delhi.

2. Debby Russell and Sr.G.T.Gangmeni (2006) Computer Security Basics (2 nd Edition) O'Reilly Media.

3. Vakul Sharma. 2008 .Handbook of Cyber Laws [First Edition]. MacMillan India.

4. Mark Stamp, 2006. Information Security Principles and Practice [Second Edition], Wiley India Pvt.Ltd -New Delhi..

BoS Chairman/HoD
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BoS - 15th	AC - 15th	GB - 20th
12/06/2023	14/07/2023	05/08/2023

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

Course Code	Course Name	Category	L	T	P	Credit
221TL1A4TA	TAMIL - IV	LANGUAGE- I	3	1	-	3

PREAMBLE

This course has been designed for students to learn and understand

- மொழிப்பாடங்களின் வாயிலாக தமிழரின் பண்பாடு நாகரீகம், 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	வாழ்க்கைத் திறன்கள் (Life Skills)- மாணவர்களின் செயலாக்கத் திறனை ஊக்குவித்தல்	K3
CO2	மதிப்புக்கல்வி (Attitude and Value education)	K4
CO3	பாட இணைச்செயல்பாடுகள் (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	✓			✓	✓

COURSE FOCUSES ON

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

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

221TL1A4TA	TAMIL - IV	SEMESTER IV

Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

Unit I   **எட்டுத்தொகை**   10 h

1. நற்றிணை – குறிஞ்சித் திணை

         I.பா.எண் : 01 – கபிலர்

         II.பா.எண் : 88 – நல்லந்துவனார்

         III.பா.எண் : 102 – செம்பியனார்

2. குறுந்தொகை – முல்லைத்திணை

         I.பா.எண் : 65 – கோவூர்கிழார்

         II. பா.எண் : 167 – கூடலூர்கிழார்

    மருதத்திணை

         I.பா.எண் : 08 – ஆலங்குடி வங்கனார்

         II.பா.எண் : 61 – தும்பிசேர்கீரனார்

         III.பா.எண் :196 – மிளைக் கந்தன்

    நெய்தல் திணை

         I.பா.எண் :57 – சிறைக்குடி ஆந்தையார்

Unit II   **எட்டுத்தொகை**   08 h

1. கலித்தொகை – பாலைக்கலி

         I.பா.எண் : 09 – பெருங்கடுங்கோ

2. அகநானூறு – மருதத்திணை

         I.பா.எண் : 86 – நல்லாவூர்கிழார்

3. புறநானூறு -

         I.பா.எண் : 188 – பாண்டியன் அறிவுடை நம்பி

         II.பா.எண் : 192 – கணியன் பூங்குன்றனார்

         III.பா.எண் : 279 – ஒக்கூர் மாசாத்தியார்

         IV.பா.எண் : 312 – பொன்முடியார்

Unit III   **பத்துப்பாட்டு**   10 h

1. பட்டினப் பாலை – கடியலூர் உருத்திரங் கண்ணனார் -1முதல் 218 வரிகள் வரை மட்டும்.

Unit IV   **இலக்கிய வரலாறு**   10 h

1. எட்டுத் தொகை நூல்கள்

2. பத்துப்பாட்டு நூல்கள்

Unit V   **இலக்கணம் மற்றும் திறனாய்வுப் பகுதி**   10 h

I.இலக்கணம்

    1. அகத்திணை – அன்பின் ஐந்திணை - விளக்கம்

    2. புறத்திணை – 12 திணைகள் - விளக்கம்

II.பயிற்சிப் பகுதி

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

சங்கப் பாடல்கள் குறித்து திறனாய்வு செய்தல்

Note: பயிற்சிப் பகுதியில் வினாக்கள் அமைத்தல் கூடாது

Text Book

1. செய்யுள் திரட்டு - மொழிப் பாடம் - 2022- 23
தொகுப்பு: தமிழ்த்துறை, டாக்டர் என்.ஜி.பி. கலை அறிவியல் கல்லூரி,
வெளியீடு : நியூ செஞ்சுரி புக் ஹவுஸ், சென்னை – 600 098. (Unit I- 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.<http://www.tamilvu.org/>

Course Code	Course Name	Category	L	T	P	Credit
221TL1A4HA	HINDI - IV	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

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

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COIMBATORE | INDIA

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

221TL1A4HA	HINDI– IV	SEMESTER IV

Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

Unit I   10 h

नाटक

Unit II   10 h

एकांकी

Unit III   10 h

काव्य मंजरी

Unit IV   10 h

सूचना लेखन

Unit V   08 h

अनुवाद अभ्यास- III

Text Books

1. लडाई – सर्वेश्वरदयाल सक्सेना प्रकाशक: वाणी प्रकाशन 21-A, दरियागंज नई दिल्ली-110002. (Unit I)

2. एकांकी पंचामृत – डाँ राम कुमार (भोर और तारा छोड्कर) प्रकाशक: जवाहर पुस्तकालय सदर बाजार, मथुरा उत्तर प्रदेश-281001. (Unit II)

3. काव्य मंजरी- (डा मुन्ना तिवारी) मैथिलीशरण गुप्त- मनुष्यता, जयशंकर प्रसाद- बीती विभावरी जागरी सूर्यकान्त त्रिपाठी निराला- तोडती पत्थर और भिक्षुक. (Unit III)

4. सूचना लेखन पुस्तक: व्याकरण प्रदिप – रामदेव प्रकाशक: हिन्दी भवन 36 इलाहाबाद -211024. (Unit IV)

5. अनुवाद अभ्यास (केवल अंग्रेजी से हिन्दी में) (पाठ 10 to 20)   प्रकाशक: दक्षिण भारत प्रचार सभा चेनैई -17 (पाठ10 to 20). (Unit V)

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Course Code	Course Name	Category	L	T	P	Credit
221TL1A4MA	MALAYALAM- IV	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

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

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

221TL1A4MA	MALAYALAM- IV	SEMESTER IV

Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

Unit I	Drama	10 h

Saketham- Sreekandan Nair

Unit II	Drama	10 h

Saketham- Sreekandan Nair

Unit III	Drama	10 h

Saketham- Sreekandan Nair

Unit IV	Screen Play	10 h

Perumthachan- Vasudevan Nair

Unit V	Screen Play	08 h

Perumthachan- Vasudevan Nair

Text Books

1. Nair, Sreekandan C.N. 2023. Saketham, Drama. DC Books Kottayam, Kerala, India. (Unit I to III)

2. Nair, Vasudevan M.T. 1994. Perumthachan- Screenplay. DC Books Kottayam, Kerala, India. (Unit IV & V)

Reference

1. Sankarapillai. 2005. Malayala Nataka Sahithya Charithram, Kerala Sahithya Akademi Publishers, Kerala, India.

Course Code	Course Name	Category	L	T	P	Credit
221TL1A4FA	FRENCH - IV	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

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

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

221TL1A4FA	FRENCH - IV	SEMESTER IV

Total Credits: 3
Total Instruction Hours: 48 h

Syllabus

Unit I   10 h

°Décrirequelqu'un. ° Comparer	En milieu professional, recruiter quelqúun et justifier sonchoix.	S'exprimersur les styles de vêtemantReconnaitre des personnes à partit de descriptions.	Comprendre la description de personnesdans un extrait de roman.

Unit II   10 h

ExprimerPaccord ou le désaccord. ° Se situerdans le temps.	En milieu professional, recruiter quelqúun et justifier sonchoix.	Décrire des personnes. Comprendre des personnes qui experiment leur accord ouleurdésaccord.	Comprendre des différences de points de vueexprimétesdans de message électronique. Raconter unsourvenir.

Unit III   10 h

° Parler de Pavenir.	Discuter de l'organisation d'un voyage de groupepuispréparerune fiche projet et la templit.	Comprendreune chanson. Echangersursesprojets de vacancy	Comprendre le message d'une carte d'anniversaire

Unit IV   10 h

° Exprimer des souhaits. ° Décrirequelqu'un	Discuter de l'organisation d'un voyage de groupepuispréparerune fiche projet et la templit.	Discuter du programme de la soire à venir. Addresser des souhaits à quelqu'un.	Comprendre le message d'une carte d'anniversaire

Unit V   08 h

Make in Own Sentences based on the above Lessons

Text Book

1. LATITUDES 1 (Méthode de français) Pages from 128-151, Author : Regine Mérieux, Yves Loiseau (Unit I to IV)

Course Code	Course Name	Category	L	T	P	Credit
221EL1A4EA	PROFESSIONAL ENGLISH - IV	LANGUAGE- II	3	1	-	3

PREAMBLE

This course has been designed for students to learn and understand

- the skill-based learning for better communication
- the prevalent issues logically and present coherently
- the ideas accurately and clearly

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Develop the ability to appreciate ideas and think critically	K1
CO2	Integrate academic success into practical life skills	K2
CO3	Express challenges of a competitive environment and select the profession that best suits them	K2
CO4	Discuss with confidence in conversations, to initiate, sustain and close a conversation	K3
CO5	Identify a sense of social commitment	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

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

221EL1A4EA	PROFESSIONAL ENGLISH - IV	SEMESTER IV

Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

Unit I   Career   08 h

Leadership- Everyday leadership- Everyday leaders motivation- Qualities of a good leader- Professionalism- Creativity- Practical Application- Ways to become more creative- Six Thinking hats techniques

Unit II   Art of Promoting   11 h

Selling your skills- Neuromarketing as a tool for influencing leaders- Using neuromarketing and psychology to get ahead- Recruiters and Clients decision making skills- Three steps to use neuromarketing for a successful life- Attention-storytelling- Perception and reputation- Recognize opportunities and openings before the competition- observation– Matching yourself with your leaders

Unit III   Facing Challenges   10 h

Introduction-Panicky people- Negative people- Positive people- Facing challenges and taking initiatives – Importance of youth to face challenges and take initiative Benefits of Facing challenges- Facing challenges in life

Unit IV   Effective Decision Making   10 h

Decision Making Process- Methods of Decision Making- Steps in DM- Theoretical Approaches to individual Decision Making- Optimizing Decision Theory- The Subjective Expected Utility Model- Steps to Effective Decision- Making- Effective Decision Making in Terms- Methods for team decision making- Confusion and decision making- Decision making styles

Unit V   Practising Corporate Social Responsibility (CSR)   09 h

Corporate Social Responsibility (CSR)- definitions- Goal- Areas- Need- Benefits - Argument in favour/against of CSR- Factors that promote CSR – Limitations for implementing- India and Corporate Social Responsibility- Activities carried out by Companies in India- List of projects for funding under CSR- Implementation of CSR commitments

Text Books

1. Sharma, Prashant. 2022. Soft Skills. BPB Publications, 3rd Edition, New Delhi, India. (Unit I & II)

2. Alex. 2013. Managerial Skills. S. Chand Publishing, New Delhi, India. (Unit III to V)

3. Alex. 2009. Soft Skills. S. Chand Publishing, New Delhi, India. (Unit II)

4. E H McGrath S J. 2011. Basic Managerial Skills for All, 9th Edition, New Delhi, India. (Unit III)

References

1. Adair J. 1986. Effective Team Building: How to make a winning team. Pan Books, London, United Kingdom.

2. Dhanavel S P. 2010. English and Soft Skills, Orient Blackswan, Hyderabad, India.

3. Singh S R. 2011. Soft Skills. APh Publishing Corporation, New Delhi, India.

4. Lakshminarayanan K R, Murugavel T. 2015. Managing Soft Skills. Scitch Publications, Chennai, India.

Course Code	Course Name	Category	L	T	P	Credit
225PA1A4CA	CORPORATE ACCOUNTING	CORE	5	1	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the basic knowledge about procedure for Issue, Redemption of Shares and Debentures and Profit Prior to Incorporation.
- practical applications of Final Accounts of Companies.
- the methods of valuation of Goodwill and Shares and modes of Liquidation of companies.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	know the Issue of Shares, Forfeiture, Re – issue, Surrender, Right Issue and Underwriting.	K1
CO2	obtain the knowledge of Redemption of Preference Shares, Redemption of Debentures and Profit Prior to Incorporation.	K2
CO3	learn the Knowledge of Final Accounts Companies under Companies Act, 2013 which include Calculation of Managerial Remuneration.	K2
CO4	classify the methods of Valuation of Goodwill and Shares.	K3
CO5	acquire knowledge about Liquidation of Companies and modes of Winding-up.	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

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

225PA1A4CA	CORPORATE ACCOUNTING	SEMESTER IV

Total Credits: 4
Total Instruction Hours: 72 h

Syllabus

Unit I   Issue of Shares   14 h

Issue of shares: Par, Premium and Discount - Forfeiture - Reissue - Surrender of Shares - Issue of Bonus shares - Right Issue –Underwriting.
Case study on Underwriting

Unit II   Redemption of Preference Shares and Debenture   16 h

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

Unit III   Final Accounts of Companies   15 h

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

Unit IV   Valuation of Goodwill and Shares   15h

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

Unit V   Liquidation of Companies   12 h

Liquidation of Companies: Modes of Winding up - Statement of Affairs - Deficiency Account or Surplus Account - Liquidator's Final Statement of Account.
Case study on Liquidation of Companies

Note: The question paper shall cover 20% theory and 80% problems
Case studies related to the above topics to be discussed (Examined internal only)

Text Books

1   Reddy T.S. & Murthy A.,2020,"Corporate Accounting", (6th Edn.), Margham Publicatuions,Chennai. .

2   Jain S.P. & Narang K.L.,2017,   "Advanced Accounting", (21stEdn.), Kalyani Publishers, NewDelhi

References

1. Hanif M. & Mukherjee A. "Advanced Accounting", The McGraw - Hill Publishing Company Limited, NewDelhi.
2. Joseph T. "Corporate Accounting",(Vol-1), The McGraw-Hill Publishing Company Limited, NewDelhi.
3. Dr. M.A. Arulanandam, & Dr. K.S. Raman, 2014, "Advanced Accountancy", (19th Edn.), Himalaya Publishing House, New Delhi
4. Gupta R.L. & Radhaswamy M., 2021, "Corporate Accounting", Sultan Chand & Sons., NewDelhi.

Course Code	Course Name	Category	L	T	P	Credit
225CM1A4CA	DATABASE MANAGEMENT SYSTEM	CORE	5	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the knowledge about Architecture and its various approaches.
- various types of approaches and Normalization.
- the DBTG data manipulation in the approaches.

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 Database System Architecture and Storage Structure.	K2
CO2	extend Relational Approaches and its Operations.	K3
CO3	make use of QBE and Normalization concept.	K3
CO4	analyze IMS Data structure and its manipulation.	K4
CO5	Evaluate knowledge on Architecture of DBTG System.	K5

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

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

225CM1A4CA	DATABASE MANAGEMENT SYSTEM	SEMESTER IV

Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I   Database System Architecture   13 h

Database System Architecture – Basic Concepts: Database System - Operational Data - Data Independence - Architecture for a Database System - Distributed Databases. Storage Structures: Representation of Sample Data. Data Structures and Corresponding Operators: Introduction - Relation Approach - Hierarchical Approach - Network Approach.

Case Study on Storage Structure

Unit II   Relational Approach   12 h

Relational Approach: Relational Data Structure – Relation – Domain - Attributes - Keys – Types. Relational Algebra: Introduction - Traditional Set Operation– Special Relational Operations. Embedded SQL: Introduction – Operations not involving cursors - involving cursors –Dynamic statements.

Case Study on Relational operations

Unit III   Normalization   12 h

Query by Example: Introduction – Retrieval operations - Built–in Functions - update operations – QBE Dictionary. Normalization: Functional dependency – First - Second - Third normal forms.

Case Study on Normalization

Unit IV   Hierarchical Approach and IMS Data manipulation   13 h

Hierarchical Approach: IMS data structure – Physical Database - Database Description– Hierarchical sequence. External level of IMS: Logical Databases - Program communication block. IMS Data manipulation: DL/I Operations - DL / I Examples.

Unit V   Network Approach & DBTG System   10 h

Network Approach: Architecture of DBTG System. DBTG Data Structure: The set construct – Hierarchical and Network Examples - Singular sets - Sample Schema. – DBTG Data Manipulation.

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

Text Books

1. Bipin C Desai, 2012, "An Introduction to Database Systems", Galgotia Publications, New Delhi..

2. Date C.J, 2006, "An Introduction to Database Systems", Narosa Publication House, New Delhi.

References

1. Smita Vaze and Subhalaxmi Joshi, 2017, "Computer Fundamentals and RDBMS", Himalaya Publication, Mumbai

2. Rajivchopra,2010,"Database Management System (DBMS) A Practical Approach", S. Chand publishing Company, New Delhi.

3. AtulKahate, 2008, " Introduction to Database Management System" , Pearson Education , New Delhi.

4. Arun Majumdar and Pritimoy Bhattacharya, 2017, "Database Management Systems", McGraw Hill Education.

Course Code	Course Name	Category	L	T	P	Credit
225CO1A4CB	ENTREPRENEURIAL DEVELOPMENT	CORE	3	-	-	3

PREAMBLE

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	understand the concept of Entrepreneurship towards nation building.	K2
CO2	extend the procedures relating to project identification, project formulation.	K3
CO3	identify the Institutional Service to entrepreneurs.	K2
CO4	appraise the institutional finance to entrepreneurs.	K2
CO5	explain the procedures to receive incentives, subsidies and taxation benefits.	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

225CO1A4CB	ENTREPRENEURIAL DEVELOPMENT	SEMESTER IV

Total Credits: 3

Total Instruction Hours: 36 h

Syllabus

Unit I   Entrepreneurship   8 h

Concept of Entrepreneurship: Definition, Nature and Characteristics of Entrepreneurship –Function and type of entrepreneurship phases of EDP. Development of women entrepreneur & rural entrepreneur –including self employment of women council scheme – Self Help Group (SHG).

Unit II   Project identification   6 h

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

Case study on project identification

Unit III   Institutional service to entrepreneur   8 h

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

Unit IV   Institutional finance to entrepreneurs   8 h

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

Case study on schemes for start up.

Unit V   Incentives and subsidies   6 h

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

Case study on role of entrepreneur in export promotion.

Note: Case Studies related to the above Topics to be discussed Examined Internally

Text Books

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

2. Khanka S.S. "Entrepreneurial Development",2020, S Chand And Company Limited, New Delhi.

References

1. Dr. Sarvamangala..R., Dr. Kalaivani K.N, Dharmendra H, "Emerging Trends in Entrepreneurship ", 2021, Himalaya Publishing House Pvt Ltd., Bangalore.

2. Dr. Gupta O.P., "Fundamentals of Entrepreneurship", Re-Printed in 2020, SBPD Publishing House (Sanjay Sahitya Bhawan), Agra.

3. Dr.Vasant Desai, Dr.Yayati Nayak, "Entrepreneurship",2018, Himalaya Publishing House Pvt Ltd., Bangalore.

4. Dr.Vasant Desai, "Management of Smsall Scale Industries", 2017, Himalaya Publishing House. Bangalore.

Course Code	Course Name	Category	L	T	P	Credit
224CS1A4IC	SMART BANKING TECHNOLOGIES	IDC	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- The digital platform fundamentals.
- Block chain and NoSQL Database.
- The smart banking experience platform.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the Digital imperatives of Smart Banking.	K2
CO2	Recognize the Banking experience platform requirements.	K2
CO3	Interpret the design integration of cutting-edge digital technology.	K3
CO4	Examine the various smart technologies in BXP.	K3
CO5	Explain the development of BXP through UI.	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

Dr.NGPASC

COIMBATORE | INDIA

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

| 224CS1A4IC | SMART BANKING TECHNOLOGIES | SEMESTER IV |

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I   Introduction to Digital Experience Platforms   10 h

Boundaryless Banking Enabled by Digital Technologies - Overview of DXP - Key Tenets of a DXP - DXP Reference Architecture - Evolution of Digital Platform - Business Drivers for DXP - Overview of Banking Experience Platform – Key tenets – Key Objectives - Three Ps of BXP – KPIs of BXP - Digital Imperatives for Modern Banks. Case Study on Digital Imperatives for Modern Banking

Unit II   Gathering System Requirements   10 h

Requirements Gathering: Functional Requirements - Experience Requirements - Multilingual Requirements - Mobility Requirements- Nonfunctional Requirements - Scalability Requirements - Performance Requirements - Maintenance Requirements - Security Requirements - Disaster Recovery Requirements- Accessibility Considerations.

Unit III   System Design   08 h

Building an Experience Platform - Digital Platform Strategy - Platform Design Phases - Design of Various Layers - Social and Collaboration Design - IoT Integration Design - IoT Case Study - Blockchain Design - Blockchain Case Study - Big Data and NoSQL Design - Big Data and NoSQL .

Unit IV   AI Automation and Recent Trends   10 h

AI Automation Design - Determine Automation Goals -Steps to Build AI Automation Model - Chatbot Case Study-Enterprise Search Engine - Augmented – Virtual Reality Integration - Recent Trends in DevOps.

Case Study on Virtual Reality Integration

Unit V   Development of the Banking Experience Platform   10 h

User Interface Design - Key features of DXP UI - User Interface Components - Development Process - Development Life Cycle- Architecture - Evaluating UI frameworks - BXP Case Study - Securing the Banking Experience Platform: DXP Security Framework.

Case Study on Banking Security

Note: Case Studies related to the above Topics to be discussed Examined Internal only

Text Books

1   Shailesh Kumar Shivakumar, Sourabhh SethiI (2019), "Building Digital Experience Platforms: A Guide to Developing Next-Generation Enterprise Applications", (1st Edn.), Apress Media LLC

References

1   Chris Skinner, (2017), " Digital Bank: Digital Strategies to Launch or become a Digital Bank", (1st Edition), Marshall Cavendish Business

2   Sunil Aggarwal, 2015, "Smart Banking an Introduction", 2015, Vyan Publications

225CM1A4SP	DATABASE MANAGEMENT SYSTEM	SEMESTER IV

Total Credits: 2
Total Instructions Hours: 48 h

S.No	Contents
	Preparation of table "Company" with the following fields and insert the values for 10 employees.

Field name	Field type	Field size
Company name	Character	15
Proprietor	Character	15
Address	Character	25
Supplier Name	Character	15
No of employees	Number	4
GP Percent	Number	6 with 2 decimal places

1 Queries:

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

2. Displaying the name of the company whose supplier name is "Telco".

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

4. Displaying the detail of the company having the employee ranging from 300 to 1000.

5. Displaying the name of the company whose supplier is same as the Tata's.

2 Program to create DDL Commands in SQL

Preparation of table named "Employee" with the following fields and insert the values.

Field name	Field type	Field size
Employee Name	Character	15
Employee Code	Number	6
Address	Character	25
Designation	Character	15
Grade	Character	1
Date of Joining	Date	-
Salary	Number	10 with 2 decimal places

3 Queries:

1. Displaying name of the employees whose salary is greater than "Rs.12,000".

2. Displaying the details of employees in ascending order according to Employee Code.

3. Displaying the total salary of the employees whose grade is "A".

4. Displaying the details of the employee earning the highest salary.

5. Displaying the names of the employees who earn more than "Rohit"

Creation of table named Student with the following fields and insert the values:

Field name	Field type	Field size
Student Name	Character	15
Gender	Character	6
Roll No.	Character	10
Department Name	Character	15
Address	Character	25
Percentage	Number	4 with 2 decimal places

4

Queries:

1. Calculating percentage of the students.
2. Displaying the names of the students whose percentage is greater than 70
3. Displaying the details of the student who got the highest percentage.
4. Displaying the details of the students whose percentage is between 40 and 60.
5. Displaying the details of the students whose percentage is greater than the percentage of Roll No = 222CM005.

Creation of the table named PRODUCT with the following fields and insert the values:

Field name	Field type	Field size
Product no	Number	6
Product name	Character	15
Unit of measure	Character	15
Quantity	Number	6 with 2 decimal places
Rate	Number	4 with 2 decimal places
Total amount	Number	8 with 2 decimal places

5

Queries:

1. Updating the statements to calculate the total amount and selecting the record.
2. Selecting the records whose unit of measure is "Kg".
3. Selecting the records whose quantity is greater than 10 and less than or equal to 20.
4. Calculating the entire total amount by using sum operation.
5. Calculating the number of records whose unit price is greater than 50 with count operation.

Creation of table PAYROLL with the following fields and insert the values:

Field name	Field type	Field size
Employee no.	Number	8
Employee name	Character	8
Department	Character	10
Basic pay	Number	8 with 2 decimal places
HRA	Number	6 with 2 decimal places
DA	Number	6 with 2 decimal places
PF	Number	6 with 2 decimal places

6

| Net pay | Number | 8 with 2 decimal places |

Queries

1. Updating the records to calculate the net pay.
2. Arranging the records of employees in ascending order of their net pay.
3. Displaying the details of the employees whose department is "sales".
4. Selecting the details of employees whose HRA>=1000 and DA<=900.
5. Selecting the records in descending order.

Preparation of Table Salary and Book with the following fields:

Field Name	Field Type	Field Size
Publisher Code	Var Char	5
Publisher Name	Var Char	10
Publisher city	Var Char	12
Publisher State	Var Char	10
Title of book	Var Char	15
Book Code	Var Char	5
Book Price	Var Char	5

7

Queries:

1. Inserting the records into the table publisher and book.
2. Designing the structure of the tables.
3. Displaying the details of the book with the title "RDBMS".
4. Displaying the details of the book with price>500.
5. Displaying the details of the book with publisher name "Pearson".
6. Selecting the book code, book title, publisher city is "New Delhi".
7. Selecting the book code, book title and book price sort by book price.
8. Counting the number of books of publisher starts with "Sultan chand".
9. Search the name of the publisher starting with "P".

Create a table Deposit and loan with the following fields:

Table: Deposit

Accno	Number	(3)
Account	varchar2	(6)
Branch Name	varchar2	(15)
Custname	varchar2	(20)
Balanceamt	varchar2	(10)

Table: Loan

Loanno	Number	(5)
Branchname	Varchar2	(15)
Custno	Varchar2	(30)
Loanamt	Number	(10)

8

Queries:

a) Insert the records into the table.
b) Display the records of Deposit and Loan.
c) Find the number of loans with amount between 10000 and 50000.
d) List in the alphabetical order the names of all customers who have a loan at the Coimbatore branch.
e) Find the average account balance at the Coimbatore branch.

f) Update deposits to add interest at 5% to the balance.

g) Arrange the records in descending order of the loan amount.

h) Find the total amount of deposit in 'Erode' branch.

Create Employee and Department table with following fields
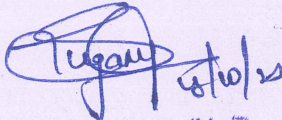
Table: Employee

Eno	number	(5)	Primary Key
Ename	Varchar2	(20)	Not null
Deptno	number	(2)	Not null
Designation	Char	(10)	Not null
Sal	number	(9,2)	Not null
Comm	number	(7,2)	null

Table: Department

Deptno	Varchar2	(15)	Primary key
Deptname	Varchar2	(15)	Not null

Queries:

9 a) List the department number and the total salary payable in each department

b) List the total salary, maximum and minimum salary and the average salary of employees designation wise

c) Display the empno, name whose shift is morning

d) List average salary for all departments employing more than five people

e) List jobs of all the employees where maximum salary is greater than or equal to 5000

f) Raise employee salary by 0.15 for the employees working as „programmers‟

g) Delete the records where commission is "null‟

h) List the average salary and number of employees working in the department „20‟.

10 Program to create different types of operators in SQL

11 Program to perform Join Operations on SQL Tables.

12 Program to create DML Commands in SQL.

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Department of Commerce (CA)
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Coimbatore – 641 048

Dr.N.G.P. Arts and Science College
APPROVED
BoS- 16th AC- 16th GB- 21st
18.10.23 13.12.23 05.01.24

CHAIRMAN

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

Course Code	Course Name	Category	L	T	P	Credit
225CM1A5CA	AUDITING AND CORPORATE GOVERNANCE	CORE	5	1	-	4

PREAMBLE

This course has been designed for students to learn and understand

- The process of auditing, its classification and knowledge on internal check and internal control.
- The role of auditors in company and the framework, theories and models of Corporate Governance.
- To provide insights into the concept of Corporate Social Responsibility.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Define auditing and its process.	K1
CO2	Compare and contrast essence of internal check and internal control.	K2
CO3	Identify the role of auditors in companies.	K2
CO4	Understand the concept of Corporate Governance.	K2
CO5	Illustrate the implications of Corporate Social Responsibility.	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

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225CM1A5CA	AUDITING AND CORPORATE GOVERNANCE	SEMESTER V

Total Credits: 4
Total Instruction Hours: 72 h

Syllabus

Unit I   Introduction to Auditing   14 h

Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of Banking, Insurance, Non-Profit Organizations and Charitable Societies, Trusts, Organizations.
Case Study on Nonprofit organizations Audit.

Unit II   Audit Procedures and Documentation   14 h

Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check – Vouching – Cash and Trade Transactions - Verification and Valuations of Assets and Liabilities.

Unit III   Company Auditor and Computer System Audit   15 h

Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor – Professional Conduct and Ethics in Auditing - Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Impact of Computerization on Audit Approach – Online Computer System Audit – Types of Online Computer Systems – Procedure of Audit under ISA System.
Case Study on preparation of Audit report.

Unit IV   Introduction to Corporate Governance   14 h

Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance.

Unit V   Corporate Social Responsibility   15 h

Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013.
Case Study on CSR and Ethics.

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

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Text Books

1. Dinkar Pagare, (2020), Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi.

2. Dr.T.R. Sharma, Dr.Gaurav Sankalp, (2022) Auditing & Corporate Governance, Sahithya Bhawan Publications, Agra.

References

1. Kevin Keasey, Steve Thompson & Mike wright, (2010) Governance & Auditing, Emerald Group Publishing Limited, Bingley.

2. C.B.Gupta, NehaSinghal, (2022) Auditing & Corporate Governance, Scholar Tech Press, New Delhi.

3. B. N. Tandon, S. Sudharsanam & S.Sundharabahu, (2006) Practical Auditing, S.Chand & Sons New Delhi.

4. ArunaJha, (2021) Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd, New Delhi.

5. https://www.wallstreetmojo.com/audit-procedures/

Course Code	Course Name	Category	L	T	P	Credit
225AT1A5CA	INCOME TAX LAW AND PRACTICE	CORE	5	1	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the basic concepts of Income Tax Act 1961.
- the provision and procedure to compute total income under various heads of income.
- the computation of Income from other sources and Set off and Carry forward of losses.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	remember the basic concepts of income and residential status.	K1
CO2	understand the calculation of Income from Salary and Income from House Property.	K2
CO3	apply the Provisions related to Profits and Gains from Business or Profession	K3
CO4	analyze the Capital Gains, Deemed capital gains and Exempted capital gains.	K4
CO5	examine the Income from other sources.	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

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

| 225AT1A5CA | INCOME TAX LAW AND PRACTICE | SEMESTERV |

Total Credits: 4
Total Instruction Hours: 72 h

Syllabus

Unit I   Introduction to Income Tax   15 h

Meaning of Tax – History – Features of Income Tax – Meaning of Income – Definitions – Person - Assessment Year - Previous Year - Assessee - Basis of charge: Residential Status – Scope of Total Income – Types of Incomes - Exempted Incomes under Section 10.

Unit II   Income from Salary and Income from House Property   15 h

Computation of Salary Income – Features of Salary – Allowances – Types of Allowances - Perquisites – Kinds of Perquisites – Profit in lieu of salary - Types of Provident Fund - Gratuity – Pension – Commutation of Pension - Deductions under Sec 16.
Income from House Property – Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value of Let-out Property, Self-Occupied Property – Amenities.
Case Study: Income from House Property

Unit III   Profits and Gains from Business or Profession   15 h

Income from Business or Profession – Allowable Expenses – Not Allowable Expenses - General Deductions – Provisions Relating to Depreciation – Computation of Income from Business or Profession

Unit IV   Capital Gains   15 h

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

Unit V   Income from other sources and Set off and Carry forward of losses   12 h

Income from other sources: General Income u/s 56(1)- Specific Income u/s 56(2) - Deductions u/s 57-Expenses disallowed u/s 58. Deductions from Gross Total Income- Deduction u/s 80C to GGA, 80IA to 80U.
Set off and Carry forward of losses: Speculation loss – Capital losses - Carry forward of losses. Computation of Tax liability - Relief and Rebates - Assessment of Individuals.
Case Study: Total Income

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

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

Text Books

1   V.P. Gaur, Narang, Puja Gaur and Rajeev Puri, 2024 "Income Tax Law and Practice", Kalyani Publishers, New Delhi.

References

1   T.S. Reddy and Hariprasad Reddy, 2024 "Income Tax Law and Practice", Margham Publications, Chennai.

2   Dr.H.C. Mehrotra, Dr. Goyal S.P, 2024 "Income Tax Law and Practice", Sahitya Bhavan Publications, Agra.

Course Code	Course Name	Category	L	T	P	Credit
225CO1A5CB	RESEARCH METHODOLOGY	CORE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the fundamentals of Research.
- the art of using different research methods and techniques planning and writing of research proposals.
- the necessity for research ethics and guidelines to pursue research.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	learn the basics of the research methods and techniques.	K1
CO2	remember the hypothesis, laws related to research problem.	K1
CO3	understand about data collection and techniques.	K2
CO4	illustrate the concept of editing and data analysis.	K3
CO5	analyze the data and present a report.	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

225CO1A5CB	RESEARCH METHODOLOGY	SEMESTER V

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction to Research   10 h

Research Meaning, Scope and Objectives – Types of Research – Research Vs. Research Methodology –Research Process - Relevance of Research for Decision Making in Various Functional Areas of Management.

Case study on formulation of research problem

Unit II Research Design, Research Hypothesis   12 h

Meaning - Choosing the Appropriate Research Design – Empirical Research Design - Problem Definition– Techniques - Formulation of Research Hypothesis - Types of hypothesis - Sampling Design – Techniques - Steps – Sample Size Determination – Justification of Sample Size – Errors.

Case study on Research Design

Unit III Data Collection and Techniques   10 h

Introduction - Data Collection - Primary Data and Secondary Data – Methods of Collection – Questionnaire Design – Essentials of a Good Questionnaire – Pre Testing a Questionnaire – Pilot Study – Merits and Demerits of Questionnaire – Use of Schedules – Structured and Unstructured Interviews – Observation Method.

Case study on data collection techniques.

Unit IV Processing and Analysis of Data Editing   8 h

Meaning - Types of Editing – Coding – Classifications – Tabulation – Need, Nature and Guidelines – Ungrouped and Grouped Frequency Tables, Charts and Diagrams – Use of Computer Packages for Data Analysis – Application of Statistical Tests and Interpretation of Test of Results.

Unit V Presentation of Research Results   8 h

Writing skills in Research Report - The Significance of Report – Steps in Writing Report - The Integral Parts of a Report – Types of Reports – Precautions for Writing Research Reports.

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Note: Question paper shall contain 100% theory only.

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

Text Books

1. Kothari C. R., 2022, "Research Methodology: Methods and Techniques", New Age International Publishers, New Delhi.

2. Joy Joseph Puthussery, 2021, "Business Research Methods", 1st edition, ANE Books, New Delhi.

References

1. Pamela S. Schindler, 2022, "Business Research Methods", 13th edition, McGraw Hill Education India Pvt. Ltd., Chennai.

2. William G. Zikmund, 2021, "Business Research Methods", 9th edition, Cenage, New Delhi.

3. Rouger Bougie, 2021, "Research Methods for Business", 8th edition, Wiley, New Delhi.

4. Naval Bajpai, 2020, "Business Research Methods", 2nd edition, Pearson India Education Services Pvt. Ltd., Noida.

Course Code	Course Name	Category	L	T	P	Credit
225CM1A5CB	PROGRAMMING WITH VISUAL BASIC.NET	CORE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Design, formulate, and construct applications with VB.NET
- Integrate variables and constants into calculations applying VB.NET
- Determine logical alternatives with VB.NET decision structures

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Identify the VB.NET controls and their applications.	K2
CO2	Utilize the various control structures in VB. NET.	K2
CO3	Construct the database in VB. NET.	K3
CO4	Separate operations into appropriate VB.NET procedures and functions.	K3
CO5	Develop window applications, database connectivity and web applications.	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

225CM1A5CB	PROGRAMMING WITH VISUAL BASIC.NET	SEMESTER V

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I   Introduction to VB.NET   8 h

Introduction– Evolution of .NET - Starting Visual Basic .NET – Creating and Running the Very First Application – Placing the Controls on a form – Selecting a form and the Controls – Resizing a form the Controls – Using the Properties Window – Setting the Properties of Form and Controls- Using the Solution Explores – Setting the Startup Object – Writing an Event Procedure – Executing the Project Using Explorer – The Standard Toolbar.

Unit II   Visual Basic .Net Programming Controls   10 h

Visual Basic .NET Programming Controls – Text Box Control –Command Button - Radio Button Control – List Box Control – Check Box Control – Timer Control – Picture Box Control – Group Box Control – Combo – Box Control – Horizontal Scrollbar and Vertical Scrollbar Controls.

Case study on VB.NET controls.

Unit III   Looping Statements and Arrays   10 h

Setting Properties- Using the Properties Window: Classification of Properties – Various Properties of Form – Various Properties of Label. Setting Properties Using Event Procedures: Introduction – Setting the Text Property of Label and Button – Infinite Loop – Do while – Do loop while – Do Until – Do loop until – For next statement, For each statement – Arrays.

Case study on Arrays.

Unit IV   Images and Frames   10 h

Visual Basic .NET Programming Language: Variables and Data Types – Using Imports Statements – Functions – The MsgBox () Function – Text Editor Toolbar – The Input Box () Function – MDI forms - Basic Elements of Menu – Creating a simple Menu Application – Enhancing a simple Menu Application – Modifying the Exiting Menu – Pop Up Menus – Using Dialog Boxes., Built-in Functions: Mathematical functions – Strings functions – Date & Time function.

Case study on Functions.

Unit V   Working with Data and ADO.NET   10 h

Using the Data Components - Working with Managed providers - Displaying Data with a Data Reader - Adding Data Components - Setting Data Adapter Properties - Creating a Dataset with Data Components - Adding a Data Adapter Component - Previewing the Dataset - Generating the Dataset - Binding Controls to Data -Creating a Dataset in Code - Binding to a DataGrid and Updating a Database.

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

Text Books

1. ShirishChavan, (2010) Visual Basic .Net Pearson Education, Pvt. Ltd, 4th edition
2. Steven Holzner,(2005) "Visual basic.net Black Book", 1st Edition, Wiley, New Jersey.

References

1. Shiresh Chavan,(2007) "Visual Basic .NET", Pearson, New Delhi.
2. Evjen B, et.al, (2001) "Visual Basic .NET Programming", Wiley Dream Tech, New Delhi.
3. Harold Davis, (2006) Visual Basic .NET Programming, Wiley, New Jersey..
4. Scott Barker, (2002)" Database Programming with Visual Basic .NET and ADO.NET", Pearson Education, New Delhi.

Course Code	Course Name	Category	L	T	P	Credit
225CM1A5DA	FINANCIAL MANAGEMENT	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

* The sources and utilization of fund.
* The various concepts and techniques for better financial decisions.
* Capital structure and leverage theories in the business firm.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Identify the sources and utilization of fund.	K2
CO2	Discuss appropriate capital structure and cost of capital.	K3
CO3	Describe the techniques in capital budgeting.	K3
CO4	Compare the methods of leverages and Dividend policy.	K3
CO5	Identify Working Capital Management for expected returns.	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

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| 225CM1A5DA | FINANCIAL MANAGEMENT | SEMESTER V |

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I   Financial management and sources of finance   10 h

Financial Management - Meaning, Nature, scope, objectives and functions – Financial decisions – Relationship between Risk and Return – Sources of finance – Short-term and Long-term finance. Corporate Strategy - Financial Policy – Decision making framework – Functions. (Theory Only)
Case Study on Risk and Returns on Investment

Unit II   Capital structure and Cost of Capital   10 h

Capital Structure -Theories- Traditional Approach, Net Income Approach, Net Operating Income Approach and MM Approach – Determinants of Capital Structure. (Theory Only)
Cost of Capital - Meaning and importance – Cost of Debt, Preference, Equity and Retained Earnings – Weighted Average Cost of capital. (Theory and Problems)
Case Study on Formation of capital structure

Unit III   Capital Budgeting   10 h

Capital budgeting – Techniques: Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and profitability index. (Theory and Problems)

Unit IV   Leverage and Dividend   10 h

Leverage – Meaning – Types – Operating, Financial and Combined Leverages – EBIT and EPS analysis. (Theory and Problem).
Dividend Theories: Walter's model – Gordon and MM's models – Dividend policy - Forms of Dividend – Determinants of a stable dividend policy. (Theory only).

Unit V   Working Capital Management   8 h

Working Capital – Meaning – Importance – Types – Determinants of Working Capital – Sources of Working Capital – Estimation of Working Capital (Theory only).
Case Study on Estimation of Working Capital

Note: Distribution of Marks: Theory 40% and Problem 60%.
Case studies related to the above topics to be discussed (Examined internal only).

Course Code	Course Name	Category	L	T	P	Credit
225CI1A5DA	E-BUSINESS TECHNOLOGY	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

* the concepts and technologies in E-Business
* the knowledge of the business models and evaluation strategies for E-Business
* the electronic modes of commercial operations

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Learn the fundamentals of E Business and its Types	K1
CO2	Understand the Security of Network and Privacy	K2
CO3	Apply the knowledge of Electronic Payment System	K2
CO4	Learn E-business marketing technologies	K2
CO5	Understand the concepts of E Business EDI.	K3

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUS ON

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

225CI1A5DA	E-BUSINESS TECHNOLOGY	SEMESTER V

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction to e-business   10 h

Electronic Business, Traditional Commerce Vs Electronic Commerce, Types of Electronic Commerce, Value Chains in Electronic Commerce, E-Commerce in India. Internet, World Wide Web, Internet Architectures, Internet Applications, Web Based E-Commerce Architecture.

Unit II Security Threats to e-business   10 h

Security Overview, Electronic Commerce Threats, Encryption,Decryption, Cryptography Methods, Public Key and Private Key Cryptography, Digital Signatures, Digital Certificates, HTTP, SSL, Firewall,VPNs
Case study on Cryptography

Unit III E-payment systems   10 h

Types of E- payment system – Credit card payment, debit cards, online stored value payment systems, digital cash, digital (electronic) wallets, agile wallet, smart cards and digital cheques. Secure Electronic Transaction (SET) protocol, RFID Concepts.
 Case study on e-payment system

Unit IV E-business marketing technologies   10 h

Web transaction logs, cookies, shopping cart database, DBMS, SQL, data mining, CRM (customer relationship Management) system – permission marketing, affiliate marketing, viral marketing.

Unit V Electronic Data Interchange and E-Business Application   8 h

Benefits of EDI, EDI technology, EDI standards, EDI communications, EDI Implementation, EDI Agreements, EDI Security- E-Business Applications: Business Models & Revenue Models over Internet, Emerging Trends in e-Business, e-Governance, Digital Commerce, Mobile Commerce.
Case study on Digital commerce

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

Text Books

1. Bernd W.Wirtz ,2021, Digital Business and Electronic Commerce Strategy, Business Models and Technology, Springer Publication

2. RaviKalakota and Andrew B.Minsfon(2013) ,"Frontiers of Electronic Commerce" Fourteenth Edition, Dorling Kindersley (India) Pvt Ltd.

References

1. Kenneth Laudon & Carol Traver,2016, "E-Commerce Technology",12th Edition, Prentice Hall.

2. Chaffey,Dave, 2014,Digital Business and E-Commerce Management: Strategy, Implementation and Practice, 6 th Edition, Pearson Education

3. Joseph,P.T.(2010).E-Commerce an Indian Perspective.[3rdEdition]. PrenticeHall of India Pvt. Ltd., New Delhi, Indi

4. Schneider Gary. P., and Perry., James, T. (2005). Electronic Commerce [1st Edition]. Thomson Learning Press, NewDelhi.

Course Code	Course Name	Category	L	T	P	Credit
225BA1A5DA	SERVICE MARKETING	DSE	4			4

PREAMBLE

This course has been designed for students to learn and understand

- the concepts of service marketing.
- the concept of channel of distribution and marketing of services.
- the knowledge on service and quality development

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Define the basic knowledge of service marketing.	K1
CO2	Analyze the Consumer behavior in service marketing.	K2
CO3	Classify the different forms of channel of distribution.	K1
CO4	Develop skills to build and maintain customer relationship management.	K2
CO5	Evaluate on Service Development and Quality Improvement.	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

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225BA1A5DA	SERVICE MARKETING	SEMESTER V

Total Credits: 4
Total Instruction Hours: 48 h

Syllabus

Unit I   Introduction to Service Marketing   9 h

Meaning and Definition - Components of services marketing - Characteristics - Scope of service marketing - Classifications of services - Difference between Goods & Services - Nature of service Act - Challenges and issues of service marketing - Reasons for growth in Service Sector - Role of Services in Economy.

Unit II   Consumer Behavior in Services Marketing   10 h

Consumer Behavior in Services Marketing - Customer Expectations on Services - Factors influencing customer expectation of services. - Service costs experienced by Consumer - The Role of customer in Service Delivery - Conflict Handling in Services - Customer Responses in Services - Concept of Customer Delight.

Unit III   Channel of Distribution and Marketing of services   10 h

Channels - Methods of distributing services - Advantages and Disadvantages of direct distribution - Franchising - Location of franchise - Factors - Benefits - Disadvantages of Franchising - Financial Services - Banking - Characteristics of financial services - Health Service - Types of hospitals - Marketing mix of hospitals - Tourism service - Users tourism services - Marketing mix of tourism.
Case study on Franchising

Unit IV   Customer Relationship Management   10 h

[Customer Expectation and Perception of service understanding - Customer requirements and building relationship - Marketing implications - Relationship management - Concept - Need - Importance - Characteristics - Customer Relationship Management (CRM) and e-CRM - Customer relationship process.
Case study on CRM

Unit V   Service Development and Quality Improvement   9 h

Service Development – Need - Importance - Types of New Services - Stages in development of new services - Service Quality Dimensions - Service Quality Measurement and Service Mapping - Improving Service Quality and Service Delivery - Service Failure and Recovery.
Case study on Service Quality Dimensions

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

Text Books

1. Dr.L.Natarajan, 2018, "Services Marketing", Margham Publications, Chennai.

2. Valarie A. Zeithaml, 2022, "Services Marketing: Integrating Customer Focus Across the Firm", 6th Edn., McGraw Hill, New York.

References

1. R. Srinivasan, 2014, "Services Marketing: The Indian Context" PHI Learning Pvt. Ltd.

2. Priyanka B. Joshi, 2015, "Services Marketing", Everest Publishing House, Pune.

3. Harsh, V. Verma, 2013, "Services Marketing: Text and Cases", Pearson Education, New Delhi.

4. K Rama Mohana Rao, 2011 "Services Marketing" Pearson Education, New Delhi.

Course Code	Course Name	Category	L	T	P	Credit
225CO1A5DA	HUMAN RESOURCE MANAGEMENT	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

* realize the importance of human resource management.
* the human behaviour process.
* analyze the grievance procedures for solving conflict.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	understand the concept and importance of Human Resource Management.	K2
CO2	summarize about human resource planning.	K2
CO3	contrast the human behaviour process.	K3
CO4	assess the organizational discipline and behaviours.	K4
CO5	analyze the qualities required for a leader and directing	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

225CO1A5DA	HUMAN RESOURCE MANAGEMENT	SEMESTER V

Total Credits: 4
Total Instruction Hours: 48 h

Syllabus

Unit I   Human Resource Management   8 h

Meaning – Importance – Evaluation – Objectives – Scope - Hawthorn Studies – Its implications – Organization structure, difference between 'hard' and 'soft' HRM, applications of Artificial Intelligence (AI) in HRM.

Unit II   Human Resource Planning   8 h

Human Resource Planning – Job analysis, Job description, psychological and behavioural issues in Human Resource Planning – Role analysis – Selection and Recruitment – virtual recruitment – virtual selection – virtual assessment - Training – Promotion.
Case study on Recruitment and Selection

Unit III   Human Resource Development   10 h

Human Resource Development - Performance appraisal – Job evaluation and merit rating. Human behaviour process – Perception - Personality development - Main determinants of Personality – Theories of personality.
Case study on human behaviour process

Unit IV   Organizational Discipline   12 h

Organizational Discipline: Meaning – Causes of Indiscipline – Acts of Indiscipline – Procedure for Disciplinary Action – Organization conflict- Individual aspect of conflict – Management of conflict - Grievance – Meaning – Characteristics of Grievances – Causes of Grievance – Grievance Redressal Procedure.
Case study on conflict in organizational behaviour.

Unit V   Job Satisfaction and Employee Relations   10 h

Job Satisfaction – Concept – Measurement – Determinants. Quality of work life – Concept –Measure –Dimension – Principles. Employee Relations: Building Positive Employee Relations – Safety, Health and Risk Management..

Note: Question paper shall contain 100% theory only.

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

Text Books

1. Prasad,L.M., 2019, Organizational behavior, 6th Edition, S. Chand Publishing, New Delhi.

2. Aswathappa, K., 2016, Organizational Behaviour, 12th Edition Himalaya Publishing Home Pvt Ltd., Mumbai.

References

1. Balaji. C.D., 2018, Human Resource Management, 1st Edition, Margham Publication, Chennai.

2. Gupta, C.B., 2018, Human Resource Management, 19th Edition, S.Chand Publishing, New Delhi.

3. Fred Luthans., 2015, Organizational Behaviour, 10thEdition, Tata Mc Graw-Hill Education, New Delhi.

4. Memoria, C.B., 2014, Personnel Management, 24th Edition, Himalaya Publishing House Pvt. Ltd., Mumbai

225CM1A5SP	PROGRAMMING IN VISUAL BASIC.NET	SEMESTER V

Total Credits: 2
Total Instructions Hours: 48 h

S.No.	Contents
1	Develop an application for login form.
2	Develop an application for feedback form.
3	Develop an application for fruits billing using check box.
4	Create list box to display the selected item cost in web form.
5	Develop an application that displays a button in green color and it should change into yellow when the mouse moves over it.
6	Develop an application using font dialog control.
7	Develop a VB.Net application to perform timer-based quiz.
8	Develop an application for drawing shapes using menus.
9	Develop an application using toolbars.
10	Develop an application using the data reader to read from a database.
11	Develop VB.NET application using data grid to display records.
12	Create an Electricity Bill using VB.Net

Note: Work out 10 programs out of 12 programs

225CM1A5GP	E-COMMERCE	SEMESTER V

Total Credits: 2
Total Instructions Hours: 24 h

S.No.   **Contents**

1   Program to create a shopping cart application for an online store (any online platform like Shopify and WordPress), Add products to cart, update quantities, remove items, calculate total price, checkout process.

2   Program to create a Business Pitch outline (any online platform like Google Slides, or Canva), use the B2B sales techniques, and explore business partnership opportunities.

3   Program to create Customer Feedback and Iteration analysis on the online store's usability and functionality. Survey tools (e.g., Google Forms, SurveyMonkey), feedback analysis frameworks.

4   Develop a Digital Marketing Implementation in Business Scenario comprehensive digital marketing plan tailored to specific business objectives, target audience demographics, and industry trends, ensuring effective utilization of digital channels to achieve desired results.

5   Create the Digital Marketing Web Page Design and develop a visually appealing and user-friendly website optimized for search engines and mobile devices, incorporating compelling content and clear calls-to-action to drive visitor engagement and conversions.

6   Conducting Search Engine Optimization and Search Engine Marketing, Implement SEO strategies to improve website visibility and rankings in search engine results pages, while also launching targeted SEM campaigns to drive relevant traffic and maximize online visibility.

7   Using Google Analytics to track and analyze website traffic, user behavior, and conversions, leveraging insights to optimize marketing strategies and improve overall website performance.

8   Creating Promotional Banners through Canva Design eye-catching promotional banners using Canva's intuitive platform, incorporating brand elements and engaging visuals to effectively communicate key messages and attract audience attention.

9   Develop compelling promotional banners for Facebook ads and posts, leveraging targeting options and engaging content to effectively reach and engage with the target audience on the platform.

10 Build a strong Instagram presence by sharing visually appealing content, leveraging Instagram features such as hashtags and Stories to increase visibility and engagement with the target audience.

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11   Building an E-commerce Website and Analyzing User Behavior.

12   Develop targeted email marketing campaigns to nurture leads and drive conversions, leveraging personalized content and automation tools to deliver relevant messages to subscribers and maximize campaign effectiveness

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

Dr.N.G.P. Arts and Science College		
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Course Code	Course Name	Category	L	T	P	Credit
225BA1A6CA	MANAGEMENT ACCOUNTING	CORE	5	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

* the Management Accounting Techniques
* the conceptual framework of Management Accounting
* the budgeting Techniques

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	perceive the concepts of Management accounting	K1
CO2	obtain knowledge to calculate the types of ratio	K2
CO3	capture the procedures relating Working Capital and Cash flow statement	K3
CO4	know the concepts, of Marginal costing, Cost Volume Profit and Break-Even Analysis	K2
CO5	articulate the types of budgets and Budgeting	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

225BA1A6CA	MANAGEMENT ACCOUNTING	SEMESTER VI

Total Credits: 4
Total Instruction Hours: 60 h

Syllabus

Unit I   Introduction to Management Accounting   12 h

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

Unit II   Ratio Analysis and Working Capital   12 h

Ratio Analysis – Meaning-Advantages - Limitations-Classification of ratios: Analysis of Liquidity, Solvency, Profitability. Working Capital: Meaning – Definition – Determinants -Working capital requirements and its computation.
Case Study on Analyzing the Liquidity and Solvency of a Retail Business

Unit III   Fund Flow Analysis and Cash Flow Statement   12 h

Fund flow statement: Meaning – Importance - Limitations – Preparation of schedule of changes in working capital - Calculation of funds from operation - Preparation of fund flow statement. Cash flow statement: Meaning – Importance – Difference between Fund flow and Cash flow analysis – Advantages – Limitations – Computations of cash from operations – Preparation of Cash flow statement. (Revised format AS-3)

Unit IV   Marginal costing, Cost Volume Profit and Break-Even Analysis   12 h

[Marginal costing: Meaning – Significance - Limitations - Managerial applications of Marginal costing - Key factors - Make or Buy - Pricing decision –Effect of changes in sales price. Cost Volume Profit and Break-Even Analysis: Meaning- Objectives- Techniques of Cost Volume Profit Analysis - Economic Value Added (EVA) (Theoretical Perspective)
Case Study on Make-or-Buy Decision in a Manufacturing Company

Unit V   Budgeting and Budgetary control   12 h

Budgeting and Budgetary control: Definition – Importance - Essentials – Classification of Budgets: Master Budget- Material budget - Purchase budget- Sales budget - Cash budget - Flexible budget -Theoretical concept of Zero-Base Budgeting.
Case Study on Cash Budgeting for a Start-Up Company

Note: Distribution of Marks: Theory 40% and Problem 60%. Case studies related to the above topics to be discussed (Examined internal only)

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Text Books

1. Sharma and Gupta S.K., 2023. "Management Accounting", (15th Edition.) Kalyani Publishers, New Delhi.

2. Reddy T.S and Dr. Hariprsad Reddy. Y. 2013. "Management Accounting", (7th Edition) Margham Publications, Chennai.

References

1. Ramachandran and Srinivasan. R. 2019. "Management Accounting", (17th Edition) Sriram Publications, Trichy.

2. Dr. Maheswari. S.N. 2021. "Management Accounting", (18th Edition) Sultan Chand & Sons, New Delhi.

3. Khan M .Y. and Jain P. K. 2017. "Management Accounting", (7th Edition), McGraw Hill Publications, Noida, India.

4. Jain S.P. Narang K.L. Simmi Agarwal and Monika Sehgal.2024 "Cost and Management Accounting" Kalyani Publishers, New Delhi.

Course Code	Course Name	Category	L	T	P	Credit
225CM1A6CA	WEB DESIGNING	CORE	3	-	-	3

PREAMBLE

This course has been designed for students to learn and understand

- the working of Internet and its protocol to develop the network
- the uses of search engines and procedure to develop a web page
- HTML Tags to design a Web Page.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the Basics of the Internet and Access Method	K2
CO2	Interpret a webpage and display in an end user browser	K3
CO3	Develop a practical experience in building accessible, interactive web content.	K3
CO4	Create a Web Applications and customize Frames and Forms	K4
CO5	Analyze and validate the Web Page using XHTML syntax.	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

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225CM1A6CA	WEB DESIGNING	SEMESTER VI

Total Credits: 3
Total Instruction Hours: 36 h

Syllabus

Unit I Overview of Internet 8 h

Introduction to Internet – Internet Access / Dial–Up Connection – Internet Services Features – World Wide Web (WWW) – Web Page – Hyper Text – HTML Tags –Web Browsing – Browser – Internet Addressing – IP Address – Domain Name – Electronic Mail – Uniform Resource Locator (URL) – Internet Protocols –TCP/IP – FTP – HTTP – Telnet – Gopher – WAIS.

Unit II HTML and HTML Tags 8 h

Introduction to HTML-Web Page Basics – Set up a Web Page – Display a Web Page in a Web Browser – Start a New Paragraph – Start a New Line – Insert Blank Spaces – Header tags – Pre-format Text – Comment – Special Characters –Format Text – Emphasize – Superscript and Subscript – Font Style and Size –Color – Margins – Mono Spaced Font – Block Quote – Lists – Ordered List –Unordered List – Nested List – Definition List.

Unit III Links and Tables 6 h

Links: Link to another Web Page – Link within a Web Page – Link to an Image – Link to a File – E-mail Link – Link to an FTP Site – Change Link Colors – Create Keyboard Shortcuts – Change the Tab Order. Tables: Create a Table – Add a Border – Caption – Column Groups – Row Groups – Color – Background Images – Aligning Data – Size of a Table – Size of a Cell – Span Cells – Cell Spacing and Cell Padding – Borders – Text Wrapping – Nested Tables – Wrap Text around a Table.

Case Study on Education blog

Unit IV Frames and Forms 7 h

Introduction to Frames – Creating Frames – Frame Considerations – Link to a Frame – Scroll Bars – Resizing Frames – Frame Borders – Frame Margins – Nested Framesets – Inline Frame. Designing a forms Images – Add an Image – Background Image – Border – Wrap Text Around an Image – Aligning the Image – Horizontal Rule – Use Images in List – Convert an Image to GIF or JPEG. HTML style using CSS.

Case Study on Company Blog

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Unit V Markup Languages: XHTML 1.0 7 h

Basic XHTML Syntax and Semantics: Document Type Declaration-While Space in Character Data. Heading: h1 and Friends- Spacing: pre and br- Images: The img Element- Links -The <a> Element-comments- Nesting Elements - Frames- Forms. Defining XHTMLs Abstract Syntax: XML - Element Type Declarations - Attribute List Declarations - Entity Documents - DTD Files- Creating HTML Documents.

Case Study on Blogging application

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

Text Books

1 Alexis Leon., and Mathews Leon 2012,"Internet for Everyone" Second Edition, Leon Tech World, New Delhi.

2 Xavier.C, 2016,"World Wide Web Design with Html", Ninth Edition, Tata McGraw–Hill Publishing Company Limited, New Delhi.

References

1 Steven Holzner, 2016,"Html Black Book", Second Edition, Dream tech Publication.

2 David Mercer, 2004, "Html Introduction to web page design and development", Fifth Edition, Tata McGraw Hill Publishing Company Limited, New Delhi.

3 Firuza Aibara, 2012, "HTML 5 for Beginners"" Shroff Publications and Distributor Private Limited.

4 Jeffrey C.Jackson, 2006, "Web Technology", First Edition, Pearson Publication.

225CM1A6SP	WEBDESIGNING	SEMESTER VI

Total Credits: 2
Total Instructions Hours: 48 h

S.No.	Contents
1	Preparation of web pages for a business organization using HTML Frames.
2	Preparation of Program using HTML to display the ordered list and unordered list of a Departmental Store.
3	Program to display Image and text using HTML tag for an advertisement of a Company Product.
4	Preparation of table to display list of products using HTML Tag.
5	Preparation of document using Formatting and alignment to display Sales Letter.
6	Preparation of Resume using HTML Tag.
7	Preparation of website of your department with minimum five links using HTML.
8	Preparation of document using Form to support Local Processing of Order form.
9	Create web Pages using Anchor tag with its attributes for external links.
10	Write a Program in to create your own Style Sheets using CSS.
11	Develop a XHTML page containing frames.
12	Create a Program using HTML picture tag.

Course Code	Course Name	Category	L	T	P	Credit
225FI1A6DA	INVESTMENT MANAGEMENT	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- theories and concepts of investment management.

- functions of market and valuation.

- the listing procedures of securities in stock markets.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	know the basic concept of investment.	K1
CO2	learn about the investment market.	K2
CO3	apply the risk and return concepts for investment.	K3
CO4	identify the values of stocks and bonds.	K3
CO5	understand listing procedures and stock brokers roles.	K2

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

225FI1A6DA	INVESTMENT MANAGEMENT	SEMESTER VI

Total Credits: 4
Total Instruction Hours: 48 h

Syllabus

Unit I   Investment Alternatives   09 h

Meaning – Comparison of Investment, Gambling and Speculation - Investor classification–Investment in Debt instruments: Bonds, Debentures- Investment in Equity shares, Preference shares, Investment in real estate - Factors favorable for investment – Features of investment – Investment process.
Case study on Investment and Gambling.

Unit II   Securities Market   10 h

Meaning - Types - Primary market – Features - Mode of new issue- Function of new issue market - Guidelines - Secondary market – Difference between primary market and secondary market - SEBI - Structure of stock exchange –Functions - BSE – NSE.

Unit III   Security Analysis   10 h

Risk and return – Risk-free rate and its influencing factors and risk premium. Fundamental analysis: Economic analysis – Industry analysis – Company analysis. Technical analysis: Types of charts -Market indicator- Fundamental Vs Technical analysis.
Case study on Fundamental Analysis - Assessing the Value of Investments.

Unit IV   Valuation of Securities   09 h

Valuation of securities: Bond - Features -Types, Determinants of interest rates- Bond Valuation - Equity shares- Concept, Valuation, and Dividend Valuation Models.

Unit V   Listing of Securities   10 h

Meaning – Listing Procedures –SEBI Guidelines for listing - Advantages of listing – Types - Demat Account: Meaning, Importance, Benefits - Procedure to Open Account - Registration of Stock brokers – Function of brokers – Kinds of brokers - Opening Account with Broker - Rights and Obligations of stock broker.
Case Study on Stock Market Listing and Demat Accounts.

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

Text Books

1. Bhalla V.K., 2014, "Fundamentals of Investment Management", Second Edition, Sultan Chand & Sons, New Delhi.
2. Preeti Singh, 2008, "Investment Management", Sixteenth Edition, Himalaya Publishing House, New Delhi.

References

1. Hiriyappa B, 2009, "Investment Management", New Age International Publishers, New Delhi.
2. Prasanna Chandra, 2017, "Investment Analysis and Portfolio Management", Fifth Edition, MC Graw Hill, Chennai.
3. Rustagi R. P, 2015, "Investment Management", Sultan Chand & Sons, New Delhi.
4. Securities Market Foundation, National Institute of Securities Markets, Mumbai.

Course Code	Course Name	Category	L	T	P	Credit
225CI1A6DA	ENTERPRISE RESOURCE PLANNING	DSE	4	-	-	4

Preamble

This course has been designed for students to learn and understand
- about ERP systems, ERP software and modules, Implementation of ERP, and Emerging trends on ERP.
- the evaluation of ERP systems, business analytics, future trends in ERP systems.
- the emerging trends in ERP.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	understand the key implementation issues of ERP	K1
CO2	know the different ERP solutions and functional modules	K2
CO3	understand the implementation process of ERP system	K2
CO4	analyze the post implementation process and maintenance of ERP	K3
CO5	know the future implications of ERP	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

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| 225CI1A6DA | ENTERPRISE RESOURCE PLANNING | SEMESTER VI |

Total Credits: 4
Total Instruction Hours: 48 h

Syllabus

Unit I   Introduction
10 h

Overview of Enterprise systems – Evolution - Structure of ERP Architecture- Risks and benefits of ERP - Fundamental technology - Issues to be consider in planning design and implementation of cross functional integrated ERP systems- Growth of ERP Market, E-Commerce and E-Business.

Unit II   ERP Solutions and Functional Modules
10 h

Overview of ERP software solutions- Small medium and large enterprise vendor solutions, BPR, Business Engineering and best Business practices - Business process Management. Overview of ERP Functional modules -Sales, Marketing, Purchase Control, Financial Accounting, Materials and Production management
Case study on ERP Functional modules

Unit III   ERP Implementation
10 h

Planning Evaluation and selection of ERP systems- Implementation life cycle - Steps in ERP implementation, Methodology and Frame work- Training and Data Migration- People Organization in implementation-Consultants, Vendors and Employees
Case study on ERP Implementation at Bombardier.

Unit IV   Post Implementation
8 h

Maintenance of ERP- Organizational and Industrial impact; Success and Failure factors of ERP Implementation- Benefits of ERP

Unit V   Emerging Trends on ERP
10 h

Extended ERP systems and ERP add–ons -CRM, SCM, Business analytics etc- Future trends in ERP systems-web enabled, Wireless technologies - Cloud Computing.
Case study on cloud-based ERP

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

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Text Books

1 Alexis Leon, 2017, Enterprise Resource Planning, Third Edition Tata McGraw-Hill.;

2 [Sinha P. Magal and Jeffery Word, 2012, Essentials of Business Process and Information System, Wiley India

References

1 Mahadeo Jaiswal and Ganesh Vanapalli, 2009, ERP Macmillan India.

2 Jagan Nathan Vaman, 2008,ERP in Practice, Tata McGraw-Hill .

3 Vinod Kumar Grag and N.K. Venkita krishnan, 2006,ERP- Concepts and Practice, PHI

4 Vinod Waiker , 2023, Monograph on ERP Implementation Issues and Challenges, Notion press;

Course Code	Course Name	Category	L	T	P	Credit
225BI1A6DA	RETAIL MARKETING	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the theoretical knowledge on Retail Marketing system
- the ways that retailers use marketing tools and techniques to interact with their customers
- the visual merchandising and Emerging Trend in International retailing strategies

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	understand the retail operations ,strategies and industry trends	K2
CO2	express the crucial role of location in retail success	K2
CO3	demonstrate the elements of Communication process and Various Techniques of Retail Logistics	K3
CO4	identify the Various Key areas in Merchandise management	K3
CO5	determine the global aspects of retail operations and strategy	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

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225BI1A6DA	RETAIL MARKETING	SEMESTER VI

Total Credits: 4
Total Instruction Hours: 48 h

Syllabus

Unit I   Introduction to Retailing   9 h

Definition , Features, Importance and Functions of Retailing - Types of Retailer - Differences between Retailing and Marketing - Differences between Product Retailing and Service Retailing - Issues and Challenges in Retailing - Consumerism and Ethics in Retailing- Legislations for Consumer Protection.

Unit II   Retail location strategies and Branding in Retailing   9 h

Introduction - Types of Retail Location- Factors determining Retail Location - Steps to choose right retail location - Measuring success of Location.
Branding in Retailing– Definition - Advantages and Disadvantage – Objectives of Brand Positioning Strategy–Brand Loyalty–Types of Store and Consumer loyalty.

Unit III   Retail Communication and Promotion   10 h

Meaning- Elements of Retail Communication process - Retail Communication Mix- Steps in Developing Effective Communication. Retail Promotion: Definition - Promotional objectives - Promotional Advertising - Window display, Interior Display, Showrooms and Exhibition. Retail Logistics: Introduction, Functions and Techniques of Retail Logistics.
Case Study on Retail Communication

Unit IV   Merchandise Management and Retail Pricing   10 h

Definition of Merchandise Management-Importance of Visual Styling & Merchandising-Elements of Visual Merchandising. Retail pricing: Meaning - Retail price mix – Factors influencing Retail pricing – Consumer behaviour and Retail operations - Retail buying roles - Need for studying Consumer behaviour in the retail context.
Case study on Retail Pricing

Unit V   International Retailing   10 h

Definition - International Retail Structure - Factors involved in Retailing - Reasons for International Retailing - Factors contributing to the growth of International Retailing - Various Strategies for entering Common Market and Foreign Markets - Emerging Trends in IT- Future of Retailing.
Case study on International Retailing

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

Text Books

1. Srinivasa Rao, 2020,"Retail Marketing", Global Vision Publishing House, New Delhi

2. David Gilbert, 2010,"Retail Marketing", Sixth Edition, Pearson Education Limited Publishers, New Delhi.

References

1. Arunangshu Giri , Pradip Paul and Satakshi Chatterjee, 2022,"Retail Management", PHI Learning, New Delhi

2. Barry Berman, 2017, "Retail Management a strategic Approach", Dorling- Kindersley (India) Pvt Ltd, New Delhi

3. Suja R Nair,2015,"Retail Management", Revised Edition, Himalaya Publishing House, Mumbai

4. https://mmimert.edu.in/images/books/modern-day-retail-marketing-management.pdf

Course Code	Course Name	Category	L	T	P	Credit
225CO1A6DA	ORGANIZATIONAL BEHAVIOR	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the key concepts of organizational behavior, motivation and attitudes.
- about perception, leadership, and group dynamics.
- the impact of organizational culture on employee engagement.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	understand the organizational behavior model.	K2
CO2	infer the emotional self-attitude and motivation.	K2
CO3	articulate the leadership style and perception.	K3
CO4	interpret the interpersonal relationship and group behavior.	K3
CO5	assess conducive organizational culture.	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

225CO1A6DA	ORGANIZATIONAL BEHAVIOR	SEMESTER VI

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction to Organizational Behavior 10 h

Definition, need and importance of organizational behavior – Nature and scope – Frame work – Organizational behavior models – Application in Management Contributions of other disciplines to OB–Emerging issues in Organizational Behavior.

Unit II Learning, attitudes and motivation 10 h

Learning: Types of learners – Learning process – Learning theories – Organizational behavior modification. Emotions: Emotional Labour – Emotional Intelligence.
Attitudes: Characteristics – Components – Formation – Measurement- Values.
Motivation: Importance – Types – Theories of motivation- Hierarchy model, Two factor theory, David McClelland theory.
Case study on Employee Motivation and Retention Strategies in a Remote Work Environment.

Unit III Perception and Leadership 10 h

Perception: Meaning and definition - Basic stages of Perceptual Process, Perceptual Selection, Perceptual Organization, Perceptual Interpretation.
Leadership: Meaning – Importance – Leadership styles – Theories.
Case study on paradoxical leadership.

Unit IV Group Behavior 10 h

Organization structure: Formation – Groups in organizations – Influence – Group dynamics – Emergence of informal leaders and working norms – Group decision making techniques – Team building - Interpersonal relations – Communication – Control.

Unit V Organization Culture 8 h

Definition of organizational culture-Culture as a descriptive term- Strong versus Weak culture - Functions, Creating and Sustaining culture -Learning and adopting to workplace culture by employees -Creating positive organizational culture.
Case study on The Impact of Organizational Culture on Employee Engagement and Innovation.

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

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Text Books

1. Debra L. Nelson & James Campbell Quick, 2020, "Organizational Behavior: Science, The Real World, and You", 9th Edition, Cengage Learning.
2. Mary Uhl-Bien, Ronald F. Piccolo, & John R. Schermerhorn, 2021, "Organizational Behavior", 14th Edition, Wiley.

References

1. Stephen P. Robbins, Timothy A. Judge and Neharika Vohra (2019), 18th Ed. Organizational Behaviour. Pearson Education Asia.
2. Fred Luthans (2017). Organizational Behavior: An Evidence - Based Approach, 12th Ed. McGraw Hill Education.
3. Ricky W. Griffin - 2016, "Organizational Behavior: Managing People and Organizations", 12th Edition, Cengage Learning.
4. K. Aswathappa, 2016, "Organizational Behaviour", 12th Edition, Himalaya Publishing House.

Course Code	Course Name	Category	L	T	P	Credit
225FI1A6DB	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the basic concept of security valuation.

- functions of derivatives market.

- the portfolio analysis, portfolio selection, creation and management.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	understand the security analysis and valuation.	K1
CO2	analyses using Markowitz Diversification Models.	K3
CO3	develop the ability to use diversification strategy and CAPM to reduce risk in investment decisions.	K2
CO4	develop skills to evaluate and measure Portfolio performance using various indexes.	K3
CO5	apply the principles of portfolio management and construct an efficient portfolio.	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

225FI1A6DB	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	SEMESTER VI

Total Credits: 4
Total Instruction Hours: 48 h

Syllabus

Unit I   Introduction to Securities Valuation   10 h

Security - Portfolio - Investment Vs speculation - Security Analysis - Markets for securities - Functions. Valuation of Equity Securities: Need of equity valuation-Methods of Equity Valuation - Basics of Technical Analysis - Recap of various valuation methodologies – DDM - DCF - Introduction to Relative Valuations.
Case study on Dividend Discount Model.

Unit II   Portfolio Analysis   08 h

Portfolio Analysis. Traditional Vs Modern - Assumption of Markowitz Theory - Markowitz Diversification - Parameters - Criteria of dominance - Markowitz Model - Portfolio Risk - Arbitrage Pricing Theory.
Case study: Arbitrage Pricing Theory.

Unit III   Portfolio Selection   10 h

Portfolio Selection - efficient set of Portfolios - Optimal portfolio (theory only). Capital Asset Pricing Model: Assumptions - Security Market Line (SML) - Capital Asset Pricing Model (CAPM) – Assumptions of CAPM - Testing the CAPM – Limitations of CAPM. (Simple Problems).
Case study: Capital Asset Pricing Model.

Unit IV   Portfolio Evaluation   10 h

Measures of portfolio performance - Reward to variability and rewards to volatility - Sharpe's performance index - Asset selection - components of expected return - empirical testing - Sharpe model - Optimal portfolio of sharpe. (Simple Problems).

Unit V   Portfolio Revision   10 h

Passive management – Active management – The Formula plans for the purchase and sale of securities – Rupee cost averaging – Constant rupee plan – Constant ratio plan – Portfolio revision and cost.

Note: Distribution of Marks: Theory 80% and Problems 20%
Case studies related to the above topics to be discussed (Examined internal only)

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Text Books

1. Avadhani V.A, 2015, "Security Analysis and Portfolio Management", Second Revised Edition, Himalaya Publishing House, New Delhi.

2. Punithavathy Pandian, 2015, "Security Analysis and Portfolio Management", Sixth Reprint, Vikas Publishing House Pvt Ltd., New Delhi.

References

1. Prasanna Chandra, 2021, "Investment Analysis and Portfolio Management", Sixth Edition, MC Graw Hill, Chennai.

2. Donald E. Fischer and Ronald J. Jordan, 2018, "Security Analysis and Portfolio Management", Pearson Prentice Hall, New Delhi.

3. Sudhindra bhat, 2015, "Security Analysis and Portfolio Management", Excel book, New Delhi.

4. Gurusamy S, 2018, "Security Analysis and Portfolio Management", Vijay Nicole imprints Private Limited, Chennai.

Course Code	Course Name	Category	L	T	P	Credit
225CI1A6DB	**FUNDAMENTALS OF INFORMATION SECURITY**	DSE	4	-	-	4

Preamble
This course has been designed for students to learn and understand
- the elements of effective information security.
- the basic legal and ethical issues in information security.
- risk management and authentication techniques.

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

CO Number	CO Statement	Knowledge Level
CO1	discuss the basics of information security	K1
CO2	illustrate the legal, ethical and professional issues and risk management in information security	K2
CO3	become aware of various security technologies like Firewalls and IDS.	K2
CO4	enhance knowledge pertaining to compliance regulations	K3
CO5	know the best practices for securing e-commerce websites	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

225CI1A6DB	FUNDAMENTALS OF INFORMATION SECURITY	SEMESTER VI

Total Credits: 4
Total Instruction Hours: 48 h

Syllabus

Unit I   Introduction to Information Security   10 h

History and Meaning of Information Security - Critical Characteristics of Information, NSTISSC (National Security Telecommunications and Information Systems Security Committee) Security Model, Components of an Information System, Securing the Components - Balancing Security and Access- SDLC (Secure Software Development Life cycle).

Unit II   Need for Security and Risk Management   10 h

Need for Security, Business Needs, Threats, Attacks, Legal, Ethical and Professional Issues - An Overview of Computer Security, Policy-Security policies, Confidentiality policies, Integrity policies and Hybrid policies, Risk Management: Identifying and Assessing Risk, Assessing and Controlling Risk.
Case study on Risk Management

Unit III   Access Control and IDS   10 h

Access control: Access control mechanisms - Fire walls: Viruses and worms- Digital Rights Management- - Types of Fire Walls-Design Principles of Firewall-VPN (Virtual Private Network) -IDS (Intrusion Detection System) and Prevention System-Honeypots - Honeynets and Padded cell systems - Scanning and Analysis tools.

Unit IV   Data Protection and Security   8 h

Data classification and handling-Data backup and recovery-Compliance Regulations- GDPR (General Data Protection Regulation)- PCI-DSS (Payment Card Industry Data Security Standard) - Business continuity planning - Incident response management- Security awareness and training
Case study on incident response management

Unit V   Security in E-Commerce   10 h

E-Commerce security threats - Types - Consequences of e-commerce security breaches - Overview of secure payment system - Digital certificates and PKI (Public Key Infrastructure) - Best practices for securing e-commerce websites
Case study on best practices of e-commerce websites

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

Text Books

1. Michael E Whitman and Herbert J Mattord, 2017, "Principles of Information Security", Sixth Edition, Course Technology Inc
2. Sanil Nadkarni , 2020, " Fundamentals of Information Security", First Edition, BPB Publications

References

1. Glen Sagers , Bryan Hosack , 2015, " Information Security: Principles and Practice", Business Expert Press
2. Mrs Mrunalp Fatangare, 2019, " Network and Information Security", First edition , Nirali Prakashan;
3. Roberta Bragg, Mark Rhodes-Ousley, Keith Strassberg, 2017 ,"Network Security: The Complete Reference ", First edition , McGraw Hill Education;
4. Mark Stamp , 2018, " Information Technology Security Fundamentals", Second edition ,Wiley;

Course Code	Course Name	Category	L	T	P	Credit
225BA1A6DB	**SOCIAL MEDIA MARKETING**	DSE	4	-	-	4

PREAMBLE
This course has been designed for students to learn and understand

- the basic concepts of Social Media Marketing and its Strategies.
- the importance of SEO and Social Media Marketing Channels.
- the Digital technology in achieving Social Media Advertising marketing field.

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

CO Number	CO Statement	Knowledge Level
CO1	understand the evolution, significance, and strategic implementation of social media marketing	K2
CO2	classify SEO techniques, search engine marketing, content strategies and effective use of digital marketing metrics across various channels.	K3
CO3	cognize email marketing, automation, lead generation, and mobile marketing strategies.	K2
CO4	effectively use social media platforms like Facebook, Instagram, Twitter, LinkedIn, and blogs for advertising, including paid promotions, influencer marketing	K3
CO5	consummate social media marketing strategies for different online industries, while covering consumer protection, privacy, and product warranties.	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

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225BA1A6DB	SOCIAL MEDIA MARKETING	SEMESTER VI

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I   **Introduction to Social Media Marketing**   8 h

Introduction to Social Media Marketing: Origin and Development and its significance, Necessity of Social media Marketing, Building a Successful strategy: Goal Setting, Implementation. Ethical and Legal Framework – Skills Required – Different types of Social Media Platforms.

Unit II   **SEO and Social Media Marketing Channels**   10 h

Search Engine Optimization (SEO) : The Concept of SEO – On-Page and Off-page Optimization - Search Engine Marketing - Blogs – Social Media Reach– You Tube Marketing – Website Design and Hosting – Pay per Click and Search Engine Marketing- Metrics and Digital Marketing Channels.

Unit III   **Email Marketing and Mobile Marketing**   10 h

E- Mail Marketing: Types of E- Mail Marketing - Email Automation - Lead Generation - Integrating Email with Social Media and Mobile- Measuring and maximizing email campaign effectiveness. Content marketing - Mobile Marketing- Mobile Inventory/channels- Location based; Context based; Coupons and offers, Mobile Apps, Mobile Commerce, SMS Campaigns-Profiling and targeting.

Case study on mobile marketing

Unit IV   **Social Media Advertising Platforms**   10 h

Social Media Advertising: Blogs – Blogger, Tumblr, WordPress, Influencers - Facebook and Instagram- Creating groups and pages– Posts, Paid Promotion Ads, Contests -Twitter - Set-up and usage. LinkedIn - Guides Review of profiles. Visual Social Media and Bookmarking, Set-up and Management -Collaborative Marketing - New Technologies – Chat Bots/Messenger Bots and Artificial Intelligence

Case Study on use of Instagram and Influencer Marketing

Unit V   **Strategies and Services**   10 h

Social Media Marketing Strategies and Services - Online Retail Sector – Online Financial Services – Online Travel Services – Online Career Services – Online

Publishing – Online Entertainment - Consumer Protection Privacy and Information Rights – Warranties and New Products.

Case study on Social Media Marketing Strategies

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

Text Books

1   Seema Gupta, 2020. Digital Marketing, 2nd Edition, McGraw Hill.

2   Dan Zarrella, 2009.The Social Media Marketing, First Edition, "O'Reilly Media.

References

1   Puneet Bhatia, 2019. Fundamentals of Digital Marketing, 2nd Edition, Pearson Education.

2   Prashant Kadukar, 2020. The Power of Digital Marketing for Career & Business Success, 1st Edition, Digital Trainee Publications Pvt. Ltd.

3   Tracy Tuten. Michael R. Solomon, 2014. Social Media Marketing 2nd Edition SAGE Publications.

4   Sameer Deshpande, Nancy R. Lee 2013, Social Marketing in India 1st Edition SAGE Publications

Course Code	Course Name	Category	L	T	P	Credit
225CO1A6DB	INDUSTRIAL RELATIONS AND LABOUR LAW	DSE	4	-	-	4

PREAMBLE
This course has been designed for students to learn and understand
- the conceptual knowledge of industrial relations.
- labour legislations in India and women employees' problems.
- labour laws and labour economic problems.

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

CO Number	CO Statement	Knowledge Level
CO1	understand the concept of Industrial relations.	K2
CO2	infer the industrial disputes and labour welfare.	K2
CO3	Sketch out the labour legislation and legal provisions of wage payment.	K3
CO4	outline the women employee's problems in India.	K2
CO5	Summarize the legal provisions for EPF, ESI.	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

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225CO1A6DB	INDUSTRIAL RELATIONS AND LABOUR LAW	SEMESTER VI

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I   Industrial Relations   9 h

Concept of Industry and Industrial Relations– Meaning of Employee Relations and its difference with Industrial Relations- Tripartite Scheme of Industrial Relations - Approaches to Industrial Relations-Sociological Approach - Psychological Approach -Marxian Approach -Trusteeship Approach.

Unit II   Industrial Conflicts and Labour Welfare   9 h

The Industrial Disputes Act, 1947-Disputes – Impact – Causes – Strikes – Prevention – Industrial Peace – Government Machinery – Conciliation –Arbitration – Adjudication. Labour welfare: Statutory provisions - Voluntary welfare funds-Welfare of unorganized labour. Industrial relations: Meaning of Good and Poor Industrial Relations - Causes for poor industrial relations - Indicators of Poor Industrial Relations.
 Case study on Industrial Disputes

Unit III   Labour Legislations and Trade Union   10 h

Origin and growth of labour legislation in India - Principles of labour legislations-Factories Act, 1948- Minimum Wages Act, 1948- Payment of Wages Act, 1936- Payment of Bonus Act, 1965- Trade Unions Act,1926(recent amendments). Trade union movement in India- Objective -Role - Functions and procedures for registration of trade unions- Rights and responsibilities- Problems- Employee relations in IT sector.

Unit IV   Labour Welfare and Women Employees   10 h

Introduction - Various statutory and non - statutory agencies in India. Women Employees: Problems of women employees - Need and importance of women employees welfare - Legislative measures protecting women employees-International Labour Organization (ILO)- ILO standards for Women Employment. Case study on challenges of Women Employees.

Unit V   Labour Laws and Labour Economic Problems   10 h

Employees' Provident fund and Miscellaneous provisions act, 1952- Employees' state insurance (ESI) Act, 1948- New Pension Scheme - Maternity Benefit Act, 1961- Contract Labour Regulation and Abolition Act, 1970 -The Child Labor Prevention and Regulation Act, 1986- Building and Other Construction Workers Act, 1996 -

Occupational and economic classification of labour force - Equal remuneration - Socio-Economic background of Indian labour- Economic problems of labour- Wages and Standard of Living, Social Security and State Policy.

Case Studies related to the Economic Problems of migrant laborers.

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

Text Books

1. Dinkar Pagare, 2020, "Industrial Relations and Labour Laws", Edition, Sultan Chand & Sons, New Delhi.

2. Dr. J. Mahalakshmi, 2024, "Industrial Relations & Wage Laws (Labour Law)",1st edition, Allahabad Law Agency, New Delhi.

References

1. S.C. Srivastava, 2022, "Industrial Relations and Labour Laws", 8th Edition, Vikas Publishing., Noida- 201301.

2. Dr. Sharmila Ghuge., 2024, "Labour Law and Industrial Relations", 1st Edition, Himalaya Publishing House Pvt. Ltd., New Delhi.

3. Parul Gupta, 2023" Industrial Relations & Labour Laws for Managers", 2nd Edition, Taxmann Publications, New Delhi,

4. Dr. Sathish Kumar Saha, Anju Agarwal, 2020, "Industrial Relations and Labour Laws", SBPD Publications, Agra.

Course Code	Course Name	Category	L	T	P	Credit
225BI1A6AA	**INNOVATION AND IPR**	AECC	2	-	-	2

PREAMBLE

This course has been designed for students to learn and understand

- basics of Intellectual Property Rights, Copy Right Laws Trade Marks and Patents
- ethical and professional aspects related to intellectual property law context.
- Intellectual Property (IP) as a career option

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	understand the concept of Creativity, Invention and innovation	K2
CO2	know the value, purpose and process of Patent	K2
CO3	understand the basics of trademarks and industrial designs	K2
CO4	acquire knowledge about copyright and copyright law	K2
CO5	identify Geographical Indications	K2

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓		✓	✓	✓
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

225BI1A6AA	INNOVATION AND IPR	SEMESTER VI

Total Credits: 2
Total Instruction Hours: 24 h

Syllabus

Unit I   Introduction   5 h

Meaning of Creativity, Invention and Innovation - Types of Innovation - Relevance of Technology for Innovation - Need for Intellectual Property Right (IPR) - Kinds of IPR – National IPR Policy.

Unit II   Patents   5 h

Introduction and origin of Patent System in India - Conceptual Principles of Patent Law in India - Process for obtaining patent - Rights granted to a Patentee - Infringement of Patent

Case Study: Patent Infringement the Apple vs Samsung.

Unit III   Trademarks   5 h

Origin of Trade Marks System - Types - Functions - Distinctiveness and Trademarks - Meaning of Good Trademark - Rights granted by Registration of Trademarks - Infringement of trademark - Difference between Patents and Trademarks

Case Study: A trademark infringement the Coca-Cola Company vs Bisleri International Pvt. Ltd.

Unit IV   Copyright   5 h

Introduction and Evolution of Copyright - Objectives and fundamentals of Copyright Law - Requirements for Copyrights - Works protectable under Copyrights - Authorship and Ownership - Rights of Authors and Copyright owners - Infringement of Copyright

Case Study: Vanilla Ice vs David Bowie & Queen.

Unit V   Geographical Indications   4 h

Introduction and Concept of Geographical Indications - History - Administrative Mechanism - Benefits of Geographical Indications - Infringement of registered Geographical Indication.

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

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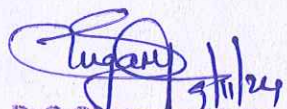
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Text Books

1. Nithyananda K. V. 2019, "Intellectual Property Rights Protection and Management India", First Edition, Cengage Learning India Private Limited, New Delhi.

2. Ghawlarhs, 2020, "Introduction to Intellectual Property Rights", CBS, New Delhi.

References

1. Ahuja V. K. 2017, "Law relating to Intellectual Property Rights and quot India", Lexis Nexis, Mumbai.

2. Neeraj P, Khusdeep D. 2014," Intellectual Property Rights", First Edition, PHI learning Private Limited, New Delhi.

3. http://www.bdu.ac.in/cells/ipr/docs/ipr-eng-ebook.pdf.

4. https://knowledgentia.com/knowledgeate.

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