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

2022-23 for Under Graduate Programme (Outcome Based Education model with Choice Based Credit System) B.Com. Finance

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

Programme: B.Com.Finance

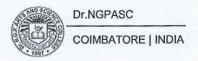
Eligibility:

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

Programme Educational Objectives:

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

- 1. Able to demonstrate a substantial understanding of concepts in the key areas of commerce field and its applications.
- 2. Construct professional excellence in the finance industry with creative mind.
- To decide the skill requirement of the financial executives in competitive global business environment.
- 4. Apply the knowledge obtained in the field of finance as entrepreneur, scholars, researchers and financial analysts.
- Perform in the field of finance with ethics and to act on their beliefs to serve the society



PROGRAMME OUTCOMES:

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

PO Number	PO Statement						
PO1	Gain basic knowledge in commerce and to understand the field of finance.						
PO2	Understand the finance industry with creative mind as professional.						
PO3	Obtain the basic skill for their professional excellence at global level.						
PO4	Progress with the socio-economic challenges related to finance and shaping a successful career in finance and its related course.						
PO5	To have the standard ethics and to serve the society.						

Guidelines for Programmes offering Part I& Part II for Four Semesters:

Part	Subjects	No. of Papers	Credit	Semester No.
I	Tamil / Hindi / Malayalam /French	4	4 x 3 = 12	I & IV
II	English	4	4 x 3 = 12	I & IV
	Core (Credits 3,4)	4	4 x 3 = 12	I.A. XVI
	Core (Credits 5,4)	14	14 x 4 = 56	I to VI
	Core Non-Lab Practical (Credit 2)	1	1 x 2 = 2	I
Ш	Inter Departmental Course (IDC)	4	4 x 4 = 16	I to IV
	Discipline Specific Elective (DSE)	3	3 x 4 = 12	V & VI
	Skill Enhancement Course (SEC)	4	4 x 2 = 8	III, IV, V& VI
	Industrial Training	1	1 x 2 = 2	V
	Environmental Studies (AECC -I)	1	1 x 2 = 2	I
IV	Basic Tamil/ Advance Tamil / Human Rights and Women's Rights (AECC-II)	1 100	1 x 2 = 2	П
17	Generic Elective (GE)	1	1 x 2 = 2	v
	Innovation and IPR (AECC-III)	1	1 x 2 = 2	VI
V	Extension Activity NSS/NCC/ YRC/RRC/ Yoga/Sports/ Clubs	1	2 x 1 = 2	I & II
	TOTAL CREDITS		142	



CURRICULUM

B.COM. FINANCE

	Course					Exam	N	Max Ma	arks	Credit
Course Code	Category	Course Name	L	T	P	(hours)	CIA	ESE	Total	
First Semester										
Part– I										
221TL1A1TA		Tamil-I: Ikkala Ilakkiyam								
221TL1A1HA		Hindi- I:Modern Literature						50	100	
221TL1A1MA	Language-I	Malayalam-I : Modern Literature	4	1		3	50			3
221TL1A1FA		French – I: Grammar, Translation and Civilization								
		Pa	rt– l	I						
221EL1A1EA	Language-II	Professional English-I	4	-	1	3	50	50	100	3
		Par	rt– I	II						
225PA1A1CA	Core – I	Financial Accounting	5	1	-	3	50	50	100	4
225CI1A1CA	Core – II	Principles of Management	4	2	-	3	50	50	100	4
225FI1A1CP	Core Non- Lab Practical – I	Accounting Skill	-	-	4	3	50	50	100	2
225CO1A1IA	IDC-I	Business Economics	4			3	50	50	100	4
		Pa	rt-I	V						
223MB1A1AA	AECC-I	Environmental Studies	2	-	-		50	-	50	2
		Pa	rt - `	V						
225FI1A1XA	Extension Activity	NSS/NCC/ YRC/RRC/ Yoga/Sports/ Clubs		-	-		50		50	1
	Total	1 1 2 1	23	2	5				700	23

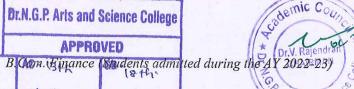
Bos Chairman/HoD Department of Commerce (Finance) Dr. N. G. P. Arts and Science College Coimbator 641 PANGPASC

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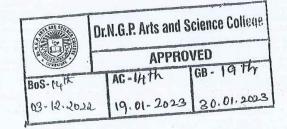
Dr.N.G.P. Arts and Science College

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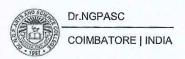


0 01	Course	Course Name	L	Т	Р	Exam	Ma	x Mar	ks	Credits
Course Code	Category	Course Name	L	1	P	(hours)	CIA	ESE	Total	Creans
Second Semes	ter									
Part-I										
221TL1A2TA		Tamil - II: Ara Ilakkiyam								
221TL1A2HA		Hindi – II: Modern Literature							100	
221TL1A2MA	Language-I	Malayalam – II: Modern Literature	4	1	-	3	50	50		3
221TL1A2FA		French - II: Grammar, Translation and Civilization								
Part- II										
221EL1A2EA	Language-II	Professional English - II	4	-	1	3	50	50	100	-3
Part- III	ar ar ar						y 4 5	A		
225BP1A2CA	Core - III	Advanced Financial Accounting	5	1	-	3	50	50	100	4
225CR1A2CA	Core - IV	Business Law	4	-		3	50	50	100	4
225FI1A2CA	Core - V	Principles of Marketing	4	-	-	3	50	50	100	3
224AI1A2IA	IDC-II	Financial Technology	4		-	3	50	50	100	4
Part-IV					= -			T.	977	-
221TL1A2AA		Basic Tamil							44.5	
221TL1A2AB	AECC-II	Advanced Tamil	2	-	-		50	-	50	2
225CR1A2AA		Human Rights and Women's Rights	10							
Part-V			4				ď,		T. D.	
225FI1A2XA	Extension Activity	NSS/NCC/ YRC/RRC/ Yoga/Sports/ Clubs	-	-	-		50		50	1
	Tota		27	2	1		-	_	700	24

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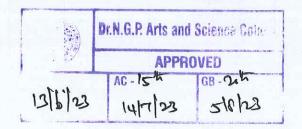




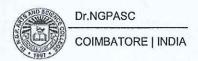


	Course		e e	-	Р	Exam	Max Marks			Credits	
Course Code	Category	Course Name	L	T	Р	(h)	CIA	ESE	Total	Credits	
Third Semester											
Part-I			1 1 Y			Chant					
221TL1A3TA		Tamil-III									
221TL1A3HA		Hindi-III						50	100		
221TL1A3MA	Language-I	Malayalam-III	3	1	-	3	50			3	
221TL1A3FA		French-III									
Part- II						214					
221EL1A3EA	Language-II	Professional English-III	3	1		3	50	50	100	3	
Part-III										Market S	
225CM1A3CA	Core – VI	Cost Accounting	5	-	1	3	50	50	100	4	
225FI1A3CA	Core – VII	Financial Management	4	1	-	3	50	50	100	3	
225BI1A3CB	Core – VIII	Company Law	4	-	1	3	50	50	100	4	
222MT1A3IA	IDC- III	Business Mathematics	4			3	50	50	100	4	
225FI1A3SP	SEC-I Practical -I	Financial Analysis	1		4	3	50	50	100	2	
	Total		23	3	4	(Actually)		- 20	700	23	

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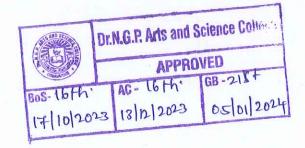




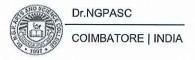
Course Code	Course	Course Name	_		Р	Exam	N	Iax Ma	rks	Credits	
Course Code	Category	Course Name	L	T	P	(h)	CIA	ESE	Total	Credits	
Fourth Semest	er	-									
Part-I											
221TL1A4TA		Tamil-IV									
221TL1A4HA		Hindi-IV				3	50	50	100		
221TL1A4MA	Language-I	Malayalam-IV	3	1	-					3	
221TL1A4FA		French-IV									
Part- II											
221EL1A4EA	Language-II	Professional English- IV	3	1	-	3	50	50	100	3	
Part-III											
225PA1A4CA	Core – IX	Corporate Accounting	5	1	-	3	50	50	100	4	
225FI1A4CA	Core – X	Financial Institution and Services	4	-	-	3	50	50	100	4	
225FI1A4CB	Core - XI	Banking Theory Law and Practice	4	-	-	3	50	50	100	3	
222MT1A4IA	IDC- IV	Business Statistics	4	-	-	3	50	50	100	4	
225FI1A4SP	SEC–II Non- Lab Practical -I	Entrepreneurial Skills	-	-	4	3	50	50	100	2	
	Total		23	3	4				700	23	

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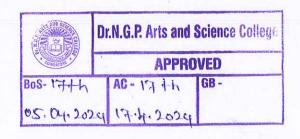




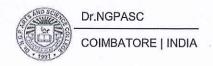


	Course		L	_	_			Max N	Aarks	
Course Code	Category	Course Name		Т	P	Exam (h)	CIA	ESE	Total	Credit
Fifth Semester		×				*				
Part-III					2					
225CR1A5CA	Core – XII	Advanced Corporate Accounting		-	-	3	50	50	100	4
225AT1A5CA	Core – XIII	Income Tax Law and Practice	5	1	-	3	50	50	100	4
225FI1A5CA	Core – XIV Auditing and Corporate Governance		5	-	-	3	50	50	100	3
225CO1A5CB	Core - XV Research Methodology		4	-	-	3	50	50	100	4
225FI1A5SP	SEC-III Practical- II	Applied Research Methods	-	-	4	3	50	50	100	2
225FI1A5DA	Financial Markets									
225IB1A5DA	DSE-I	International Business Environment	4		_	3	50	50	100	4
225BI1A5DA		Advertising and Salesmanship						8 1		
225CO1A5DA		Human Resource Management								
225FI1A5TA	IT	Industrial Training	1	1	1	3	50	50	100	2
art-IV								1 1, 8		
	GE		-	-	2	-	50	-	50	2
	Total		23	1	6				750	25

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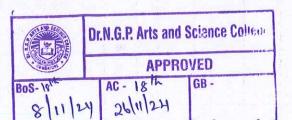






	Course						N	Aax M	Iarks	0 111
Course Code	Category	Course Name	L	T	P	Exam (h)	CIA	ESE	Total	Credits
Sixth Semester	r							iá.		
Part-III										
225BA1A6CA	Core – XVI	Management Accounting	5	-	-	3	50	50	100	4
225FI1A6CA	Core - XVII Business Taxation		4		-	3	50	50	100	4
225FI1A6CV	Core - XVIII	Project and Viva-Voce	•	-	8	3	50	50	100	4
225FI1A6SA	SEC- IV Insurance and Risk Management		3	-		3	50	50	100	2
225FI1A6DA		Investment Management					50			
225IB1A6DA	DSE-II	India's Foreign Trade and Legislation	4	-		- 3		50	100	4
225BI1A6DA		Retail Marketing								
225CO1A6DA		Organizational Behavior								
225FI1A6DB		Security Analysis and Portfolio Management						7.1		
225IB1A6DB		International Banking and Finance				- 3	50		100	
225BI1A6DB	DSE-III	Customer Relationship Management	4					50	100	4
225CO1A6DB		Industrial Relations and Labour Law								
Part-IV				(-v)			Ĭ.			
225BI1A6AA	AECC-III	Innovation and IPR	2	-	-		50	-	50	2
					00				CEC	04
	Total	Grand Total	22	-	08				650 4200	24 142

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demic Cou B. Com. Finance (Students admitted during the AY 2022-23)

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DISCIPLINE SPECIFIC ELECTIVE

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

Semester V (Discipline Specific Elective I)

List of Elective Courses

S. No.	Course	Name of the Course
1	225FI1A5DA	Financial Markets
2	225IB1A5DA	International Business Environment
3	225BI1A5DA	Advertising and Salesmanship
4	225CO1A5DA	Human Resource Management

Semester VI (Discipline Specific Elective II)

List of Elective Courses

S. No.	Course	Name of the Course
1	225FI1A6DA	Investment Management
2	225IB1A6DA	India's Foreign Trade and Legislation
3	225BI1A6DA	Retail Marketing
4	225CO1A6DA	Organizational Behavior

Semester VI (Discipline Specific Elective III)

List of Elective Courses

S. No.	Course Code	Name of the Course
1	225FI1A6DB	Security Analysis and Portfolio Management
2	225IB1A6DB	International Banking and Finance
3	225BI1A6DB	Customer Relationship Management
4	225CO1A6DB	Industrial Relations and Labour Law

GENERIC ELECTIVE COURSE (GE)(AEEC)

The following are the course offered under Generic Elective Course

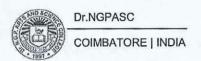
Semester V

S. No.	Course Code	Course Name
1	225FI1A5GP	Financial Literacy

EXTRA CREDIT COURSES

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

S. No.	Course Code	Course Name
1	225FI1ASSA	Competitive Examinations for Commerce
2	225FI1ASSB	Personal Finance



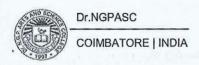
UG-REGULATION (R4)

(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/cocurricular 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:

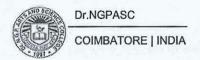
2.4.1 Ability Enhancement Compulsory Course (AECC):

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:

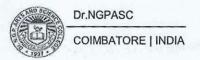
Lecture Hours (Theory) : 1 credit per lecture hour per week
 Laboratory Hours : 1 credit for 2 Practical hours per week

• 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

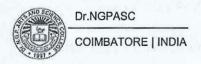
End Semester Exams (ESE) : 50 Marks

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
	<u> </u>	

Total 50

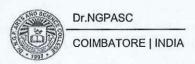


Assignment Rubric (Maximum -20 marks converted to 5 marks)

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

Breakup for Attendance Marks:

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



Note:

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

Break up for Library Marks:

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

Note:

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

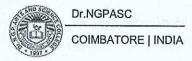
*Components for "Skill Enhancement" may include the following:

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

Components for Skill Enhancement

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

S.No.	Skill Enhancement	Description
1	Class Participation	Engagement in classListening SkillsBehaviour
2	Case Study Presentation/ Term Paper	 Identification of the problem Case Analysis Effective Solution using creativity/imagination
3	Field Study	Selection of TopicDemonstration of TopicAnalysis & Conclusion
4	Field Survey	Chosen ProblemDesign and quality of surveyAnalysis of survey
5	Group Discussion	 Communication skills Subject knowledge Attitude and way of presentation Confidence Listening Skill



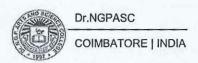
6	Presentation of Papers in Conferences	 Sponsored International/National Presentation Report Submission
7	Industry Visit	 Chosen Domain Quality of the work Analysis of the Report Presentation
8	Book Review	 Content Interpretation and Inferences of the text Supporting Details Presentation
9	Journal Review	 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/ TopicDepth of background KnowledgeCreativityPresentation
12	Seminar	Knowledge and ContentOrganizationUnderstandingPresentation

ii) Distribution of External Marks

Total : 50 Written Exam : 50

Marks Distribution for Practical course

Total : 100 Internal : 50 External : 50



i) Distribution of Internals Marks

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

Total 50

ii) Distribution of Externals Marks

S.No.	Particulars	External Marks
1	Materials and methods/ Procedures/Aim	10
2	Experiment/ Performance/ Observations/ Algorithm	10
3	Results/ Calculations/ Spotters/ Output	10
4	Inference/Discussion/ Presentation	10
5	Record	6
6	Viva- voce	4
	Pri 2	=0

Total 50

A) Mark Distribution for Project/Internship/Industrial Training

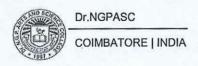
Total : 100

Internal: 50 External: 50

i) Distribution of Internal Marks

S.No. Particulars		Internal Mark	
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		- Control of	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.

Mandatory

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

Credit transfer will be decided by equivalence committee

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

S.No.	Student Name	Class	Propo	osed 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
			Course II	Option 1- Paper Title Option 2- Paper Title Option 3- Paper Title	Semester

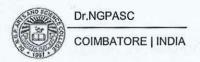
Upon Successful outcome of Design Thinking / Copy right/Product/ Patent by the end of the V Semester, student shall be eligible to get exemption in AECC: Innovation, IPR & Entrepreneurship / Innovation & IPR offered during VI Semester.

9. Internship/Industrial Training

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

10. Extra Credits: 10

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



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

A maximum of 1 credit under each category is permissible.

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

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

GUIDELINES

Proficiency in foreign language

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

Proficiency in Hindi

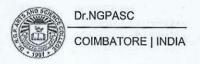
A pass in the Hindi examination conducted by Dakshin Bharat Hindi Prachar Sabha.

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

Self study Course

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

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



Typewriting/Short hand

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

CA/ICSI/CMA(Foundations)

Qualifying foundation in CA/ICSI/CMA / etc.

Sports and Games

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

Publications / Conference Presentations (Oral/Poster)

Research Publications in Journals

Oral/Poster presentation in Conference

Lab on Project (LoP)

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

(Evaluation will be done internally)

Innovation / Incubation / Patent / Sponsored Projects / Consultancy

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

Representation in State/ National level celebrations

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

Awards/ Recognitions/fellowships

Regional/ State / National level awards/ Recognitions/Fellowships

100 % CIA Courses:

- AECC
- AEEC

3 33.4
mil (AECC)
)

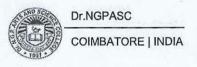
Modalities for Implementing Internal Assessment Marks:

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

Distribution of Internal Marks for AECC & 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)	ng atangha 5 mg Wan
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 Tan	nil		
Section -A		Section -A	- 1 () 1		
Choose the correct answer 10x2=20		Choose the correct answer	10x1=10		
Section -B		Section -B			
True or false 10x2=20	1.1	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 1/2 Hours-2.5 Units] - 25 Marks

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

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

MARKS	DESCRIPTION	TOTAL
5 x 1 = 05 Marks	MCQ	
5 x 3 = 15 Marks	Answer ALL Questions (Fither or Type Questions)	50 Marks
5 x 6 = 30 Marks	Each Questions Carry Equal Marks	THE
	5 x 1 = 05 Marks 5 x 3 = 15 Marks	5 x 1 = 05 Marks MCQ 5 x 3 = 15 Marks Answer ALL Questions (Either or Type Questions) Each Questions Carry Equal

Course Code	Course Name	Category	L	Т	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
 செய்தல்
- ,பகுத்தறிவு ஆகியவற்றை அறியச்

- ் கலை மற்றும் மரபுகளை அறியச் செய்தல்
- ் மாணவர்களின் படைப்பாக்கத்திறன்களை ஊக்குவித்தல்

COURSE OUTCOMES

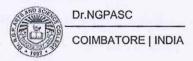
On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	வாழ்க்கைத்திறன்கள்(Life Skills)- மாணவர்களின் செயலாக்கத்திறனை ஊக்குவித்தல்	К3
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	√		✓	18 St. 1 (19 19 11	1
CO2					1
CO3				1	1
CO4					1
CO5	E Bullet A William				1

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



221TL1A1TA

TAMIL- I:IKKALA ILAKKIYAM

SEMESTER I

Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I மறுமலர்ச்சிக் கவிதைகள்

13 h

1. இலக்கிய வரலாறு

-மறுமலர்ச்சிக் கவிஞர்களின் தமிழ்ப்பணிகள்

2. பாரததேசம்

- பாரதியார்

3. படி.

- பாரதிதாசன்

4.தமிழரின் பெருமை

- நாமக்கல்கவிஞர்

5. தமிழ்க் கொலை புரியாதீர்

- புலவர் குழந்தை

6. திரைத்தமிழ்

அ) 'விஞ்ஞானத்த வளர்க்கப் போறண்டி'எனத்தொடங்கும்

பாடல்

- உடுமலை நாராயண கவி

ஆ) 'சும்மா கிடந்த நிலத்தை' எனத்தொடங்கும் பாடல் -

பட்டுக்கோட்டை கல்யாண சுந்தரனார்

இ) 'சமரசம் உலாவும் இடமே' எனத்தொடங்கும் பாடல்- மருதகாசி

ஈ) 'உன்னை அறிந்தால்' எனத்தொடங்கும் பாடல்

கண்ணதாசன்

Unit II புதுக்கவிதைகள்

13 h

1.இலக்கிய வரலாறு

- புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும்

2. கடமையைச் செய்

- மீரா

3. மலையாளக் காற்று

- சிற்பி

4. ஒப்பிலாத சமுதாயம்

- அப்துல் ரகுமான்

5. கன்னிமாடம்

- மு.மேத்தா

6. கரிக்கிறது தாய்ப்பால்

- ஆரூர் தமிழ்நாடன்

7. ஐந்தாம் வகுப்பு 'அ' பிரிவு

- நா. முத்துக்குமார்

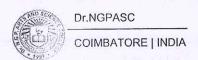
8. ஹைகூ கவிதைகள்

- 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

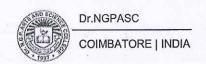
1. கவிதை- எழுதுதல் (15 வரிகள் முதல் 30 வரிகள் வரை)

2.சிறுகதை - எழுதுதல் (குறைந்தது 3 பக்கங்கள்)

Text Book

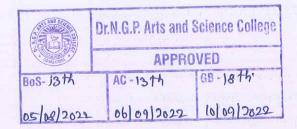
தமிழ் மொழிப்பாடம் - 2022-2023 ,தொகுப்பு: தமிழ்த்துறை டாக்டர்என்.ஜி.பி. கலை அறிவியல் கல்லூரி ,கோயம்புத்தூர் .

641048,வெளியீடு: நியூ செஞ்சுரி புக் ஹவுஸ்,சென்னை – 600 098.



References

- பராசிரியர் 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



Course Code	Course Name	Category	L	Т	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

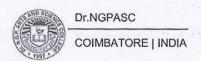
On the successful completion of the course, students will be able to

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	КЗ
CO5	expose the power of creative reading	K2

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	NII .	1	÷		
CO2	✓				
CO3				✓	
CO4					1
CO5		V			/

✓	Skill Development	V	Entrepreneurial Development
✓	Employability	1	Innovations
	Intellectual Property Rights	✓	Gender Sensitization
~	Social Awareness/ Environment	✓	Constitutional Rights/ Human Values/ Ethics



221TL1A1HA

HINDI- I: MODERN LITERATURE

SEMESTER I

Total Credits: 3

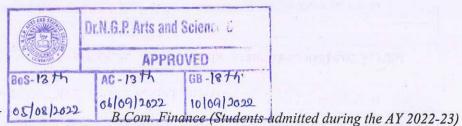
Total Instruction Hours: 60 h

Syllabus

Unit I 13 h गद्य - नूतनगद्यसंग्रह(जयप्रकाश)पाठ 1- रजियापाठ 2- मक्रीलपाठ 3- बहतापानीनिर्मला पाठ ४- 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

- 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	Т	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

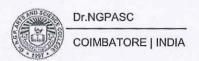
On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	learnthe fundamentals of novels and stories.	K1
CO2	understandthe principles of translation work.	K2
CO3	applythe knowledge writing critical views on fiction.	K3
CO4	buildcreative ability.	K3
CO5	expose the power of creative reading	K2

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	4	1			
CO2	✓				
CO3	Law was a care			√	
CO4					·
CO5					/

Employability Innovations Intellectual Property Rights ✓ Gender Sensitization ✓ Social Awareness/ Environment ✓ Constitutional Rights/ Human Values/ Ethics	√	Skill Development	✓	Entrepreneurial Development
Social Awareness/ Environment Constitutional Rights/ Human Values/		Employability		Innovations
		Intellectual Property Rights	/	Gender Sensitization
	✓	Social Awareness/ Environment	/	The state of the s



221TL1A1MA	MALAYALAM- I: MODERN LITERATURE	SEMESTER I
	Tota	l Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I	Novel	14 h
Pathummay	yudeAdu	
Unit II	Novel	10 h
Pathummay	yudeAdu	
Unit III	Short Story	14 h
Nalinakantl	hi	
Unit IV	Short Story	10 h
Nalinakantl	ni	
Unit V	Practical Application	12 h

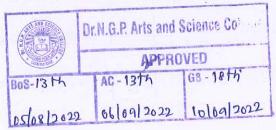
Expansion of ideas, General Essay and Translation

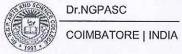
Text Books

- VaikkamMuhammedBasheer, "PathummayudeAdu" (NOVEL), DC Books & Kottayam
- 2 T.Padmanabhan, "Nalinakanthi" (Short Story), DC Books & Kottayam.

References

- 1 MalayalaNovel Sahithyam.
- 2 MalayalaCherukathaInnale Innu.





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

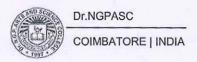
On the successful completion of the course, students will be able to

CO Number	CO Statement		
CO1	learn the Basic verbs, numbers and accents	K1	
CO2	applythe adjectives and the classroom environment in France	K2	
CO3	evaluatethe Plural, Articles and the Hobbies	K3	
CO4	measurethe Cultural Activity in France	K3	
CO5	selectthe 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	✓				1
CO3					1
CO4		Y S			1
CO5					1

√	Skill Development	/	Entrepreneurial Development
✓	Employability	1	Innovations
√	Intellectual Property Rights		Gender Sensitization
/	Social Awareness/ Environment	V	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. Echanger pour entrer en contact, se présenter, saluer, s'excuser. Communiquer avec tu ou vous. Comprendre les consignes de classe Epeler 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. Echanger pour se presenter et présenter quelqu'un.

Unit III J'adorel 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'adorel 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	n au DELF A1 page 42
Demander à quelqu'un de faire quelque chose. Demander poliment. Parlerd'actions passes.	Organiser un programmed'activités pour accueillirunepersonneimp ortante.	Comprendreunepersonne demande un service à quelqu'un. Demander à quelqu'un
Tuveuxbien?		de faire quelque chose. Imaginer et raconter au passé à partir de situations dessinées.

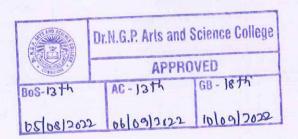
Unit V Practical Application

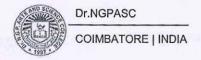
10 h

Make in Own Sentences

Text Book

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	Т	P	Credit
221EL1A1EA	PROFESSIONAL ENGLISH- I	LANGUAGE- II	4	-	1	3

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

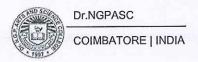
On the successful completion of the course, students will be able to

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	К3
CO3	CO3 construct sentences and convey messages effectively in real life situations	
CO4	apply different reading strategies with varying speed	КЗ
CO5	prepare modules with their own ideas and present them coherently in a grammatically correct form	КЗ

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	1		. ✓	~	1
CO2		Y			1
CO3	✓	Frank 🗸 Armon		V	duran'
CO4			1		top 4 Cyres
CO5	/	/	-		1

✓	Skill Development	/	Entrepreneurial Development
1	Employability	1	Innovations
1	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 indicationsoutline- paraphrasing the poem- context of poem- form- poetic devicesenjambment- techniques- Annotations

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

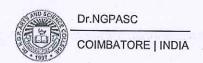
12 h

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



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

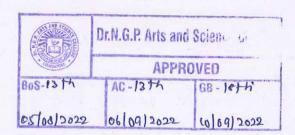
Unit V Writing Skills

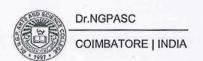
12 h

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

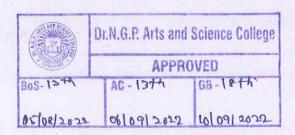
- Gardiner, A. G. 1926. Alpha of the Plough: Second series, J.M. Dent & Sons Ltd., London, United Kingdom. pg.no-151-156. (Unit I)
- Ezekiel, Nissim. "The Worm," Crazy Romantic Love, www. mianmawaisarain.live/2020/05/poem-worm-nissim-ezekiel.html. Accessed 3 Aug. 2022. (Unit I)
- 3 <http://livros01.livrosgratis.com.br/ln000835.pdf/>(Unit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





References

- 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.
- OnSuperstitions."THEHISTORIAN,thehistorian1947.wordpress.com/2019/0 3/08/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.
- 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	Т	P	Credit
225PA1A1CA	FINANCIAL ACCOUNTING	CORE	5	1	-	4

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

CO Number	CO Statement	
CO1		
CO2	CO2 know the preparation of bank reconciliation statement and methods of depreciation accounting.	
CO3	know the features of bill of exchange, promissory note and recording transactions relating to bills.	
learn the knowledge about methods of preparation of account current and find out the average due date.		КЗ
acquire knowledge about accounting treatments in the books of consignor and consignee and methods of recording sale or return transactions.		КЗ

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	1	✓	avenue 🗸 and other	Marian Marian
CO2	✓	1		·	1
CO3	✓		1		1
CO4	✓	1	✓	✓	
CO5	*		/	1	

✓	Skill Development	✓	Entrepreneurial Development
1	Employability	1	Innovations
	Intellectual Property Rights		Gender Sensitization
\$30 Sc	Social Awareness/ Environment Dr.NGPASC		Constitutional Rights/ Human Values/ Ethics
	COIMBATORE INDIA	B.Com. F	inance (Students admitted during the AY 2022-23

225PA1A1CA FINANCIAL ACCOUNTING SEMESTER I

Total Credits: 4

Total Instruction Hours: 72 h

Syllabus

Unit I Introduction to Accounting and Final Accounts

14 h

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

Unit II Bank Reconciliation Statement and Depreciation

16 h

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

Unit III Bills of Exchange

15 h

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

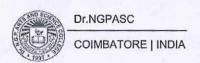
Unit IV Account Current and Average Due Date

12 h

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

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

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



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

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

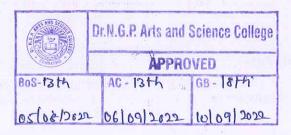
- 1. Case Study on Accounting Concepts
- 2. Case Study on Bank Reconciliation Statement
- 3. Case Study on Bills of Exchange

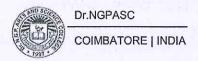
Text Books

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

References

- Shukla M.C Grewal T.S Gupta S.C. 2016. Advanced Accounts Volume I [Nineteenth Edition]. S.Chand& Company Pvt Ltd, New Delhi.
- Hanif., and Mukherjee, 2015. Modern Accountancy, (Volume I) [Second Edition]. Tata Mcgraw Hill Publishing Co.Ltd., Chennai.
- 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.





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

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

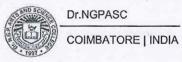
On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level			
CO1	integrate the management principles into management practices.	K2			
CO2	CO2 understand the planning and decision making process in the organization				
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.				
CO5	understand the techniques of direction and control to summarize the				

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	1	1	/	135.00	1
CO2	1		✓		1
CO3	1	1		1	1
CO4		1	~	✓	1
CO5	1	1		1	1

/	Skill Development	✓	Entrepreneurial Development
✓	Employability	~	Innovations
1	Intellectual Property Rights	erit.	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 and Disadvantages. Directing – Meaning and Definition – Principles – Techniques – Importance -Delegation - Process of Delegations-Barriers to Delegation, Span of Control – Centralization and Decentralization - Departmentation.

Unit IV Staffing

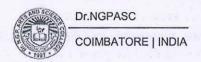
9 h

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 and 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 and Definition - Principles - Techniques - Importance



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

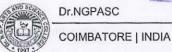
Text Books

- 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

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





225FI1A1CP

CORE NON LAB PRACTICAL: ACCOUNTING SKILL

SEMESTER I

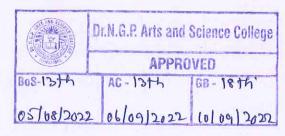
Total Credits:

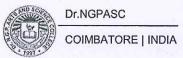
2 **Total Instructions Hours:** 48 h

S.No Contents 1 To identify accounting rules. 2 To classify various subsidiary Books. 3 To check debits equal to the credits. 4 Classifying direct and indirect income & expenses. 5 Classifying various assets and liabilities. 6 Preparation of Invoice and Voucher. 7 Draw a Bill of Exchange and Promissory Note. 8 Bank account opening procedures & documents required. 9 Application form filling for Demand Deposit and Time Deposit.

To observe the financial statement of a company and analyze.

Note: Any Eight out of Ten exercise





10

Course Code	Course Name	Category	L	Т	P	Credit
225CO1A1IA	BUSINESS ECONOMICS	IDC	4	-	-	4

This course has been designed for students to learn and understand

- * the concept of demand and supply.
- cost and determine price.
- the integration of 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	co2 associate cost and supply.	
CO3	respond to dynamic macroeconomic factors in business.	
CO4	CO4 infer the impact of monetary and fiscal policy on firms.	
CO5	cos examine a firm's contribution to national income.	

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1		1	✓		1
CO2	✓	✓	1	~	1
CO3				1	1
CO4	1	1	1	1	✓
CO5	√	1			1

✓ Skill Developme	ent	Entrepreneurial Development
✓ Employability		Innovations
Intellectual Prop	perty Rights	Gender Sensitization
Social Awarenes	ss/ Environment	Constitutional Rights/ Human Valu
-Dr.NGPASC		

COIMBATORE | INDIA

225CO1A1IA

BUSINESS ECONOMICS

SEMESTER I

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

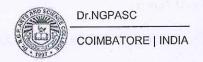
9 h

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)

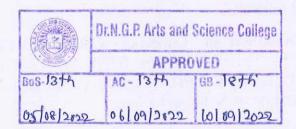
- 1. Case study on Law of Demand and Supply.
- 2. Case study analysis on Fiscal Policy.
- 3. Case study on Gross Domestic Product (GDP).

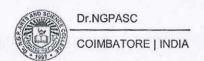
Text Books

- Sundharam .K.P.M. and Sundharan. E. N., 2020, "Business Economics", Sultan Chand and Sons, New Delhi.
- 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.





Course Code	Course Name	Category	L	T	P	Credit
223MB1A1AA	ENVIRONMENTAL STUDIES	AECC	2	-	-	2

This course has been designed for students to learn and understand

- multi disciplinary aspects of Environmental studies
- importance to conserve the Biodiversity
- causes of Pollution and its control

COURSE OUTCOMES

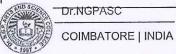
On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level			
co1 understand the importance of natural resources in order to conser for the future.		K1			
CO2	CO2 impart knowledge on Natural resources and its conservation				
CO3	CO3 impart knowledge on Biodiversity and its conservation				
CO4	create awareness on effects, causes and control of air, water, soil and noise pollution etc.,				
CO5	build awareness about sustainable development and Environmental protection	K1			

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	1	1	✓	1	1
CO2		1	Y	/	1
CO3	✓	✓	√	V	1
CO4	✓	✓	√		
CO5	1	✓	✓	Januari Grace 14 (1

✓	Skill Development	1	Entrepreneurial Development
√	Employability		Innovations
	Intellectual Property Rights		Gender Sensitization
√	Social Awareness/ Environment	✓	Constitutional Rights/ Human Values/ Ethics



223MB1A1AA

ENVIRONMENTAL STUDIES

SEMESTER I

Total Credits: 2

Total Instruction Hours: 24 h

Syllabus

Unit I Introduction to Environmental studies & Ecosystems

5 h

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

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

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

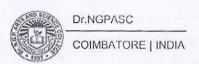
Unit III Biodiversity and Conservation

5 h

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

Unit IV Environmental Pollution, Environmental Policies & Practices 5 h

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



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

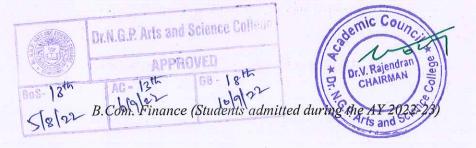
- 1 Carson, R. 2002. Silent Spring. Houghton Mifflin Harcourt
- 2 Gadgil, M., & Guha, R.1993. This Fissured Land: An Ecological History of India. Univ. of California Press.

References

- 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.
- Groom, Martha J. Gary K. Meffe, and Carl Ronald carroll. Principles of Conservation Biology. Sunderland: Sinauer Associates, 2006.
- Grumbine, R. Edward, and Pandit, M.K. 2013. Threats from India's Himalaya dams. Science, 339: 36-37.
- Mc Cully, 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.
- Odum, E.P., Odum, h.T. & Andrews, J.1971. Fundamentals of Ecology. Philadelphia: Saunders.

Department of Commerce (Finance)
Dr. N. G. P. Arts and Science College
Coimbatore – 641 048
Dr. NGPASC

COIMBATORE | INDIA



Course Code	Course Name	Category	L	Т	P	Credit
221TL1A2TA	TAMIL- II: ARA ILAKKIYAM	LANGUAGE- I	4	1	-	3

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

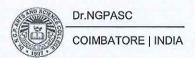
CO Number	CO Statement	Knowledge Level
CO1	வாழ்க்கைத்திறன்கள் (Life Skills) - மாணவர்களின் செயலாக்கத்திறனை ஊக்குவித்தல்	K1
CO2	மதிப்புக்கல்வி (Attitude and Value education)	K2
CO3	பாடஇணைச்செயல்பாடுகள் (Co-curricular activities)	K2
CO4	சூழலியல் ஆக்கம் (Ecology)	КЗ
CO5	மொழி அறிவு (Tamil knowledge)	K3

MAPPING WITH PROGRAMME OUTCOMES

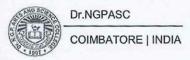
COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	√		1	1	1
CO2		✓		✓	1
CO3		✓	1	n translations and	
CO4				✓	1
CO5		✓	1		

COURSE FOCUSES ON

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



SEMESTER II **221TL1A2TA** TAMIL-II:ARA ILAKKIYAM **Total Credits: 3** Total Instruction Hours: 60 h **Syllabus** 13 h Unit I அற இலக்கியம் 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 - ஔவையார் - 10 பாடல்கள்-6,7,9,10,14,16,17,23,26,30 2. மூதுரை 3. இனியவைநாற்பது- பூதஞ்சேந்தனார் - முதல் 10 பாடல்கள் 09 h Unit III அறநெறிக் கட்டுரைகள் 1. இலக்கியவரலாறு - தமிழ் உரைநடையின் தோற்றமும் வளர்ச்சியும் 2. கலைகள்-உ.வே.சா 3. சங்க நெறிகள்- வ.சுப.மாணிக்கம் Unit IV 15 h அறநெறிக் கட்டுரைகள் 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

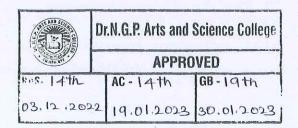


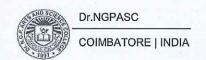
Text Book

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. .
- தமிழ் இணையக் கல்விக்கழகம் TAMIL VIRTUAL ACADEMY வலைதள முகவரி : https://www.tamilvu.org





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

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

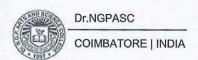
CO Number	CO Statement	Knowledge Level
CO1	Learn the fundamentals of novels and stories	K1
CO2	Understand the principles of translation work	K2
CO3	Apply the knowledge writing critical views on fiction	КЗ
CO4	Build creative ability	КЗ
CO5	Expose the power of creative reading	K2

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	01.5				
CO2					
CO3			7.		
CO4		1	1	1	
CO5		- н - н			I SVII I

COURSE FOCUSES ON

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



221TL1A2HA

HINDI- II: MODERN LITERATURE

SEMESTER II

Total Credits: 3

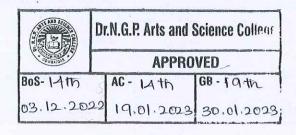
Total Instruction Hours: 60 h

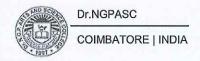
Syllabus

Unit I	13 h
आधुनिकपद्य – शबरी(श्रीनरेशमेहता)	
Unit II	13 h
उपन्यासः सेवासदन-प्रेमचन्द	
Unit III	12 h
कहानी-किरीट- डा उषा पाठक / डा अचला पाण्डेय	
पाठ १.कफ़न, ३. चीफ़ की दावत	
Unit IV	12 h
पत्र लेखन: (औपचारिक या अनौपचारिक)	
Unit V	10 h
अनुवाद अभ्यास-।।। (केवल हिन्दी से अंग्रेजी में) (पाठ 1 to 10)	

Text Books

- प्रकाशक: लोकभारती प्रकाशन पहली मंजिल, दरबारी बिल्डिंग,महात्मा गाँधी मार्ग, इलाहाबाद. (Unit I)
- प्रकाशक: सुमित्र प्रकाशन 204 लीला अपार्ट्मेंट्स, 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)





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

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

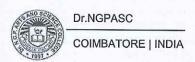
CO Number	CO Statement	Knowledge Level
CO1	Learn the fundamentals of novels and stories	K1
CO2	Understand the principles of translation work	K2
CO3	Apply the knowledge writing critical views on fiction	КЗ
CO4	Build creative ability	КЗ
CO5	Expose the power of creative reading	K2

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1					
CO2					
CO3					
CO4		✓	1	1	ud New -
CO5		Majeri Veritir	medical description		

COURSE FOCUSES ON

✓	Skill Development	✓	Entrepreneurial Development
1	Employability manage 501136	✓	Innovations
V	Intellectual Property Rights	1	Gender Sensitization
✓	Social Awareness/ Environment	1	Constitutional Rights/ Human Values/ Ethics



221TL1A2MA

MALAYALAM- II: MODERN LITERATURE

SEMESTER II

Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

12 h Unit I Novel Enmakaje: Chapter1- Chapter5 Unit II Novel 10 h Enmakaje: Chapter 6- Chapter 10 12 h Unit III Novel Enmakaje: Chapter 11- Chapter 15 14 h Unit IV Autobiography NeermathalamPoothaKalam: Chapter 1- Chapter 10 Unit V Autobiography 12 h

Text Books

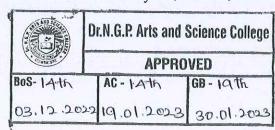
- Ambika SuthanMangad, Enmakaje (Novel), DC Books Kottayam, Kerala, India. (Unit I to III)
- Madhavikkutty, NeermathalamPootha Kalam (Autobiography), DC Books Kottayam, Kerala, India. (Unit IV & V)

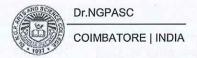
References

1 MalayalaNovel Sahithyam, DC Books Kottayam, Kerala, India.

NeermathalamPootha Kalam: Chapter 11- Chapter 20

2 MalayalaSahithyaCharithram, National Books Kottayam, Kerala, India.





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

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

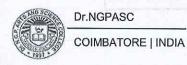
CO Number	CO Statement	Knowledge Level
CO1	Learn the Basic verbs, numbers and accents	K1
CO2	Apply the adjectives and the classroom environment in France	K2
CO3	Evaluate the Plural, Articles and the Hobbies	K3
CO4	Measure the Cultural Activity in France	К3
CO5	Select the sentiments, life style of the French people and the usage of the conditional tense	K2

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1			1		
CO2			1		
CO3	L'al III III III III III III III III III I		1		
CO4		- 1			
CO5				V	1

COURSE FOCUSES ON

- V	Skill Development	1	Entrepreneurial Development
√	Employability	✓	Innovations
/	Intellectual Property Rights	✓	Gender Sensitization
✓	Social Awareness/ Environment	/	Constitutional Rights/ Human Values/ Ethics
	A BUILDINGS		



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.	d'invitationsurunréponde

Unit II

12 h

	Organiser une soirée au	
rendez-vous. Demander etindiquerl'heure.	cinéma avec des amis, par téléphone et par courriel.	
		Prendreun rendez-vous par telephone

Unit III

12 h

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

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.

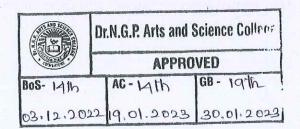
Unit V

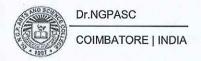
10 h

Make in Own Sentences

Text Book

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	Т	P	Credit
221EL1A2EA	PROFESSIONAL ENGLISH - II	LANGUAGE- II	4	-	1	3

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

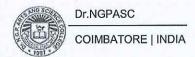
CO Number	CO Statement	Knowledge Level
CO1	Relate and appreciate the eminent writers works of various genres	K1
CO2	Construct and comprehend complex situational talks	К3
CO3	Identify formal and informal communicative context to speak fluently	K3
CO4	Infer the denotative and connotative meanings while reading specialized texts	K2
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		✓	✓	1	Rose Vinc
CO3	es es 24 c aliabate	✓	√	√	
CO4		✓	√	1	
CO5		1	1		

COURSE FOCUSES ON

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



221EL1A2EA

PROFESSIONAL ENGLISH - II

SEMESTER II

Total Credits:

3

Total Instruction Hours:

60 h

Syllabus

Unit I Genre Studies

12 h

John Keats: La Belle Dame Sans Merci - Author's Note - title indications- outlineparaphrasing the poem- context of poem- form- poetic devices- enjambmenttechniques- 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 indicationsoutline- 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

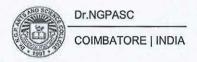
12 h

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

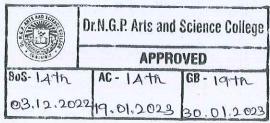


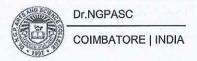
Text Books

- 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)
- Hart, Steve, Aravind R. Nair, Veena Bhambhani. 2016. Embark: English for Undergraduates. Cambridge University Press, New Delhi, India. (Unit II)
- 6 Lakshminarayanan. 2012. A Course Book On Technical English. Scitech Publications Pvt. Ltd, New Delhi, India. (Unit III))
- Raman, Meenakshi & Sangeeta Sharma. 2016. Technical Communication-Principles And Practice, Oxford University Press, New Delhi, India. (Unit IV)
- Viswamohan, Aysha. 2017. English For Technical Communication (With CD), McGraw Hill (India) Private Limited, New Delhi, India. (Unit V)

References

- 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.
- Krishnaswamy. N, Lalitha Krishnaswamy & B.S. Valke. 2015. Eco English, Learning English through Environment Issues. An Integrated, Interactive Anthology. Bloomsbury Publications, New Delhi, India.
- Syamala. V. 2002. Effective English Communication for You. Emerald Publishers, Chennai, Tamil Nadu, India.





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

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

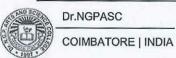
CO Number	CO Statement	Knowledge Level		
CO1	Apply the accounting practices in Branch and Departmental accounting.	КЗ		
CO2	CO2 Interpret the Hire purchase and Instalment system of accounting.			
CO3	CO3 Understand the procedures related to calculation of ratios and Accounting Treatment of Admission of a Partner.			
CO4	CO4 Know the accounting transactions at the time of Retirement and Death of a partner.			
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				✓	1
CO2				1	1
CO3		~		1	1
CO4		✓		√	1
CO5	✓	✓		✓	1

COURSE FOCUSES ON

1	Skill Development	1	Entrepreneurial Development
1	Employability	1	Innovations
N vite	Intellectual Property Rights		Gender Sensitization
	Social Awareness/ Environment		Constitutional Rights/ Human Values/ Ethics



225BP1A2CA

ADVANCED FINANCIAL ACCOUNTING

SEMESTER II

Total Credits:

4 72 h

Total Instruction Hours:

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).

Unit III Partnership Accounting: Admission of a Partner

15 h

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

Case Study on Admission of a Partner.

Unit IV Retirement and Death of a Partner

14 h

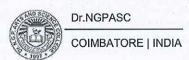
Retirement (Excluding Retirement cum Admission) and Death of a Partner: Calculation of New Profit sharing ratio – Treatment of Goodwill on Retirement/Death of a Partner – Adjustment of Capital after Retirement - Death of a Partner: Mode of payment – Special Treatments.

Unit V Dissolution of a Firm

14 h

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

Case Study on Garner vs. Murray.



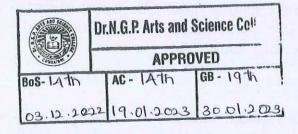
Note: Distribution of marks 80% Problem and 20% Theory. Case Study (Examined Internal only).

Text Books

- Reddy T.S. and Murthy A. 2020, "Advanced Accountancy", Second Revised Edition, Margham Publications, Chennai.
- 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

- 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.



Course Code	Course Name	Category	L	Т	P	Credit
225CR1A2CA	BUSINESS LAW	CORE	4	-	j.	4

This course has been designed for students to learn and understand

- Indian contract Act
- Sale of Goods Act
- Recent amendments in business law

COURSE OUTCOMES

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

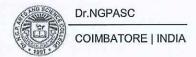
CO Number	CO Statement	Knowledge Level
CO1	Understand the Basic Elements of Contract.	K2
CO2	Describe Free Consent and Performance of Contract.	K2
CO3	Classify Various Special Contracts.	K4
CO4	Elaborate the Sale of Goods Act.	K3
CO5	Generalize the knowledge on Information Technology Act.	К3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	V	✓	1	1
CO2	✓	✓	√	✓	✓
CO3	✓	✓	✓	1	PER DATE
CO4	✓	✓	✓	1	1
CO5	✓	V	✓	✓	1

COURSE FOCUSES ON

✓	Skill Development	1	Entrepreneurial Development
✓	Employability	✓	Innovations
✓	Intellectual Property Rights		Gender Sensitization
	Social Awareness/ Environment	✓	Constitutional Rights/ Human Values/ Ethics



225CR1A2CA

BUSINESS LAW

SEMESTER II

Total Credits:

Total Instruction Hours:

Syllabus

Unit I Indian Contract Act, 1872

10 h

48 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: 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: 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.

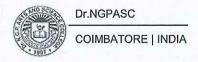
Case Study: Sale of Goods Act, 1930

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.

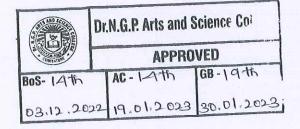
Note: Case study (Examined Internal only).



Text Books

- Kapoor N.D, 2020, "Elements of Mercantile Law", 38th Revised &Enlarged Edition, Sultan Chand and Sons, New Delhi.
- Balachandran. V and Thothadri. S, 2022, "Business Law", 4th Edition, Vijay Nicole Imprints Pvt. Ltd, Chennai. .

- 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.



Course Code	Course Name	Category	L	Т	P	Credit
225FI1A2CA	PRINCIPLES OF MARKETING	CORE	4	-	-	3

This course has been designed for students to learn and understand

- The Concepts of Marketing
- The Essentials of Marketing Mix
- The Recent trends in Marketing

COURSE OUTCOMES

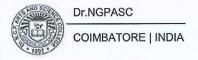
On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	State basic marketing concepts	K1
CO2	Understand the functions of marketing	K2
CO3	Describe the elements of the marketing mix	K2
CO4	Predict the consumer buying behavior	K3
CO5	Identify recent trends in marketing	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓			~	
CO2	✓		✓		
CO3	f	The second secon	Control of the Contro		✓
CO4		ing standay pures	ASSWOLA		✓
CO5		02/10/199	1	1	1

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



225FI1A2CA

PRINCIPLES OF MARKETING

SEMESTER II

Total Credits:

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction to Market

10 h

Introduction to Market - Meaning - definition- Classification of Markets - Marketing- Meaning - definition - Evolution - Features - Objectives - Benefits - Role and Importance - Modern Marketing Concept - Market Segmentation - Bases for Market Segmentation- Marketing Research.

Case Study in Market Segmentation

Unit II Marketing Functions

8 h

Marketing Functions - Buying - Selling - Assembling - Transportation - Storage - Financing - Risk Bearing - Standardization - Grading - Market Information.

Unit III Marketing Mix

10 h

Marketing Mix: Meaning- Product Mix - Product Planning and Development - Product Life Cycle - Branding - Labeling - Packaging - Price Mix - Importance - Pricing objectives - Pricing Policy - Factors influencing pricing - Methods of Pricing - Determination of Price - Pricing strategies - Promotion Mix - Personal Selling and Sales Promotion - Advertisement - Media of Advertisement - Place mix - Importance of channels of Distribution - Functions of Middlemen.

Case Study in Product Life Cycle

Unit IV Consumer Behavior

10 h

Consumer Behavior: Meaning - Importance - Types - Consumer Decision Making - Factors influencing consumer behavior - Buying Motives - Buying Process - Maslow's Theory of Classification of Basic Needs.

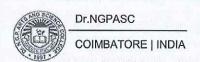
Unit V Recent trends in Marketing

10 h

Recent trends in Marketing: Green marketing - Objectives - Importance of Green Marketing in India - Challenges - E-Marketing - Benefits - Traditional Marketing Vs E - Marketing - Tele Marketing - Digital Marketing - Objectives - Features - Types - Advantages and Disadvantages.

Case Study in Digital Marketing

Note: Case study (Examined Internal only).

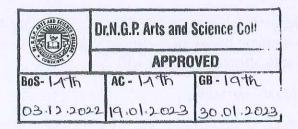


Text Books

- Pillai R.S.N and Baghavathy .N, "Modern Marketing Principles and Practices

 1 ", Fourth Edition, Reprint 2021, Sultan Chand and Sons Publishers. New Delhi.
- Gupta C.B, "Principles of Marketing", Reprint 2015. Sultan Chand and Sons Publishers, New Delhi.

- Philip Kotler, 2019 "Principles of Marketing", Seventeenth Edition, Pearson Education Pvt Ltd. New Delhi.
- 2 Rajansaxena, 2017. "Marketing Management", [Fifth Edition) McGraw Hill Publishing Company Limited, New Delhi.
- Ramasamy .R. V.S and Namakumari, 2018 "Marketing Management", [Sixth Edition) MacMillan India. Limited, New Delhi.
- Rushen Chaha, Prof.Jayanta Chakraborti.2018, "Digital Marketing 2.0", [First Edition, Himalaya Publishing House Pvt.Ltd.



Course Code	Course Name	Category	L	Т	P	Credit
224AI1A2IA	FINANCIAL TECHNOLOGY	IDC	4	-	-	4

This course has been designed for students to learn and understand

- The foundations of FinTech
- The impact of digital currencies and Block chain in FinTech
- The financial applications of FinTech

COURSE OUTCOMES

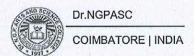
On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the fundamental aspects of FinTech	K2
CO2	Recognize the role of digital currencies in FinTech	K2
CO3	Express the importance of ICO in FinTech	K2
CO4	Realize the role played by the Blockchain Technology	K2
CO5	Illustrate the important applications of FinTech	КЗ

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	1				
CO2	✓	✓			1
CO3			· ·		
CO4	/	1		✓	/
CO5	✓		· · · · · · · · · · · · · · · · · · ·		/

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



224AI1A2IA

FINANCIAL TECHNOLOGY

SEMESTER II

Total Credits:

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction to FinTech

9 h

Overview of FinTech - The Economics of Financial Inclusion - Unbundling the Bank with FinTech - Use of FinTech -New Business Models and Principles - Types of FinTech-FinTech beyond Payments - New FinTech Banking Services - FinTech and Digital Finance - Decentralization.

Unit II Digital Currency

9 h

Evolution of Digital Currency - eCash and Other Pioneer Cryptocurrencies - Bitcoin - Benefits and Risks - Impact of the Digital Currency Revolution - Conditions for Future Success-Cryptocurrency and Crypto tokens.

Unit III Initial Crypto-Token Offering (ICO)

10 h

Introduction to Initial Crypto-Token Offering (ICO) - History of ICOs - Working of ICOs - Characteristics of ICOs - Classification of ICOs-Uses of ICOs - Risks Associated with ICOs - State of ICO Regulation.

Unit IV Blockchain

10 h

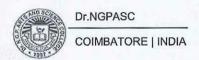
Introduction to Blockchain - Characteristics - Workflow -Token-based Blockchain Systems - Token-less Blockchain Systems - Cryptography - Applications - Enterprise Perspective of Blockchain - Developments in Blockchain - Shortcomings of Blockchain.

Unit V Inclusive FinTech

10 h

Introduction - The LASIC Principles - Internet Finance in China - Alibaba - Alipay - Internet and mobile finance - P2P lending. Case studies: Paytm - Razorpay - PaisaBazaar. - Opportunities and Challenges in FinTech.

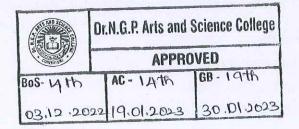
Note: Case study (Examined Internal only).



Text Books

- David Lee KuoChuen, Linda Low,(2018), "Inclusive FinTech: Blockchain, Cryptocurrency and ICO", (1st Edn.), World Scientific Publishing Co. Pte. Ltd.
- Agustin Rubini, (2017), "Fintech in a Flash-Financial Technology Made Easy", Simtac Ltd., www.fintechflash.co.uk London, United Kingdom

- Theo Lynn, John G. Mooney, Pierangelo Rosati · Mark Cummins, (2019)
- "Disrupting Finance FinTech and Strategy in the 21st Century", Palgrave Macmillan Publishers, Switzerland
- 2 Chris Skinner, (2017), "Digital Bank: Digital Strategies to Launch or become a Digital Bank", (1st Edn), Marshall Cavendish Business.
- Fintech: Foundations & Applications of Financial Technology | Coursera
- 4 Introduction to FinTech | edX



221TL1A2AA BASIC TAMIL SEMESTER II Total Credits: Total Instruction Hours: 24 h இளங்கலை 2022 – 23ஆம் கல்வியாண்டு முதல் சேர்வோர்க்குரியது (10 மற்றும் 12 – ஆம் வகுப்பு வரை தமிழ் மொழிப்பாடம் பயிலாதவர்களுக்கு) (பருவத் தேர்வு இல்லை) **Syllabus** தமிழ் மொழியின் அடிப்படைக் கூறுகள் Unit I 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 குறிப்பு எழுதுதல் Unit IV 05 h 1. ஊர்வன, பறப்பன, விலங்குகள்

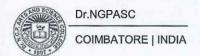
- 2.மனிதர்களின் உறவுப்பெயர்கள்
- 3. ஊர்களின் பெயர்கள் (எண்ணிக்கை 10)

Unit V பயிற்சிப் பகுதி

04 h

பயிற்சிப் பகுதி (உரையாடும் இடங்கள்)

வகுப்பறை, பேருந்து நிலையம், சந்தை – பேசுதல், எழுதுதல்.



Note:

அக மதிப்பீட்டுத் தேர்வு - வினாத்தாள் அமைப்பு முறை மொத்த மதிப்பெண்கள் - 50

பகுதி – அ

சரியான விடையைத் தேர்வு செய்தல்

10x2=20

பகுதி – ஆ

சரியா? தவறா?

10x2=20

பகுதி - இ

ஒரு பக்க அளவில் விடையளிக்க

1x10=10

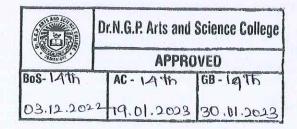
குறிப்பு:

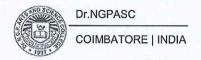
- அனைத்து அலகுகளில் இருந்தும் வினாக்கள் அமைதல் வேண்டும்
- பகுதி இ –க்கான வினாக்கள் இது அல்லது அது என்ற அடிப்படையில் அமைதல் வேண்டும்

Text Book

அடிப்படைத் தமிழ் - 2022-2023, தொகுப்பு: தமிழ்த்துறை, டாக்டர் என்.ஜி.பி. கலை அறிவியல் கல்லூரி, கோயம்புத்தூர் – 641048, வெளியீடு: நியூ செஞ்சுரி புக் ஹவுஸ், சென்னை. (Unit I to IV)

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





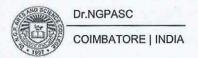
SEMESTER II **221TL1A2AB** ADVANCED TAMIL **Total Credits: 2** Total Instruction Hours: 24 h இளங்கலை 2022– 2023 ஆம் கல்வியாண்டு முதல் சேர்வோர்க்குரியது (10 மற்றும் 12 – ஆம் வகுப்புகளில் தமிழ் மொழிப்பாடம் பயின்றவர்களுக்கு உரியது) (பருவத் தேர்வு இல்லை) Syllabus 06 h Unit I கவிதைகள் 1தமிழ்நாடு - பாரதியார் 2.மனதில் உறுதி வேண்டும் - பாரதியார் 3. இன்பத்தமிழ் - பாரதிதாசன் 4.வேலைகளல்ல வேள்விகள் - தாராபாரதி - காசியானந்தன் 5.தமிழா! நீ பேசுவது தமிழா! 6. நட்புக் காலம் (10 கவிதைகள்) - அறிவுமதி கவிதைகள் 05 h Unit II கட்டுரை கட்டுரைத் தொகுப்பு - நல்வாழ்வு - டாக்டர் மு.வரதராசன் 1. நம்பிக்கை 2. புலனடக்கம் 3. பண்பாடு 04 h Unit III இலக்கணம் 1.வல்லினம் மிகும் மற்றும் மிகா இடங்கள் 2. ர,ற,ல,ழ,ள,ந,ண,ன – வேறுபாடு அறிதல் 05 h Unit IV கடிதங்கள் 1. பாராட்டுக் கடிதம் 2. நன்றிக் கடிதம் 3. அழைப்புக் கடிதம்

படைப்பாக்கப் பகுதி

4. அலுவலக விண்ணப்பங்கள்

பயிற்சிப் பகுதி

பொதுத் தலைப்புகளில் கவிதை, கட்டுரை எழுதச் செய்தல்



Unit V

04 h

Note:

அக மதிப்பீட்டுத் தேர்வு - வினாத்தாள் அமைப்பு முறை மொத்த மதிப்பெண்கள் - 50

01211999	
பகுதி – அ	
சரியான விடையைத் தேர்வு செய்தல்	10×1=10
பகுதி – ஆ	
கோடிட்ட இடங்களை நிரப்புக.	10x2=20
பகுதி – இ	
இரண்டு பக்க அளவில் விடையளிக்க	2×10=20

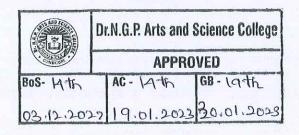
குறிப்பு:

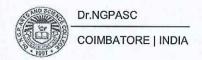
- அனைத்து அலகுகளில் இருந்தும் வினாக்கள் அமைதல் வேண்டும்
- பகுதி இ –க்கான வினாக்கள் இது அல்லது அது என்ற அடிப்படையில் அமைதல் வேண்டும்

Text Book

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

- 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





Course Code	Course Name	Category	L	Т	P	Credit
225CR1A2AA	HUMAN RIGHTS AND WOMEN'S RIGHTS	AECC	2	-	-	2

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

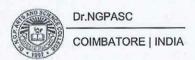
On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the Basic concepts of Human Rights	K1
CO2	Describing Fundamental Rights	K2
CO3	Impart knowledge on Human Right Violations and Redressal Mechanism	K4
CO4	Extend a comprehensive knowledge on Rights to Women and Child	КЗ
CO5	Analyze the knowledge on Civil and Political Rights of Women	КЗ

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1				✓	✓
CO2		ALC HADE.	✓	✓	1
CO3			1		
CO4	i tari jedini			1	1
CO5		1	1	1	1

Skill Development		Entrepreneurial Development
Employability	Arte end Solence College	Innovations
Intellectual Property Rig	ghts grown	Gender Sensitization
Social Awareness/ Envi	ronment	Constitutional Rights/ Human Values/ Ethics



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

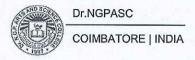
05 h

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

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

References

- 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.
- VenkataramandSandhiya. N, 2001, "Research in Value Education", APH Publishing Corporation, New Delhi.
- Anand A S, 2008, "Justice for Women: Concerns and Expressions", Universal Law Publishing Co., New Delhi.

Bos Chairman/HoD
Department of Biochemistry
Dr. N. G. P. Arts and Science College
Coimbatore – 641 048

	Dr.N.G.P. Arts and Science College				
COMBATOR		APPRO	OVED		
BOS-14th		AC-14th	GB-19-th		
03,12,200	12	19.01.2023	30.01,2023		



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

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

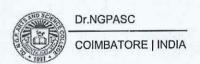
On the successful completion of the course, students will be able to

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

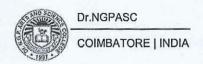
MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓		1	1	1
CO2		1	t braces of a And	1	1
CO3	- W	✓	1	a nigayaniyani	
CO4	√			1	1
CO5	✓	√	1	1	

✓ Skill Development	✓ Entrep	oreneurial Development
✓ Employability	✓ Innov	ations
✓ Intellectual Property Rights	Gende	er Sensitization
Social Awareness/ Environment	Const Ethics	itutional Rights/ Human Values/



221TL1A3TA TAMIL- III SEMESTER III **Total Credits:** 3 **Total Instruction Hours:** 48 h Syllabus காப்பியங்கள் Unit I 10 h 1.சிலப்பதிகாரம் –வழக்குரை காதை 2. மணிமேகலை–ஆதிரை பிச்சையிட்ட காதை Unit II காப்பியங்கள் 10 h 1. கம்பராமாயணம் -கும்பகர்ணன்வதைப்படலம்: பா.எண் : 60(முதல்- 100 2. பெரியபுராணம்-அதிபத்த நாயனார்புராணம் Unit III சிற்றிலக்கியங்கள் 10 h 1.திருக்குற்றாலக்குறவஞ்சி -வசந்தவல்லி சிறப்பு(6: பந்தாடிய 4क्रळाळाीक्रना) 2.கலிங்கத்துப்பரணி-களம்பாடியது: போர்க்களக்காட்சி- பா.எண்: 472 (முதல்-502 வரை Unit IV இலக்கிய வரலாறு 10 h 1.காப்பியங்களின் தோற்றமும் வளர்ச்சியும் 2.சிற்றிலக்கியங்களின் தோற்றமும் வளர்ச்சியும் 3.நாடகத்தின் தோற்றமும் வளர்ச்சியும் இலக்கணம்&பயிற்சிப் பகுதி 08 h அ. இலக்கணம் 1.'பா'வகைகள் வெண்பா, ஆசிரியப்பா, கலிப்பா, வஞ்சிப்பா பொதுஇலக்கணம்மட்டும். 2. அணி: உவமையணி, உருவகஅணி, இல்பொருள்உவமையணிவிளக்கம், உதாரணம். ஆ. பயிற்சிப் பகுதி 1.வாசகர் கடிதம்: நாளிதழ்,வானொலி,செய்தி ஊடகங்களுக்கு விமர்சனம் எழுதுதல் 2.திரைக்கதை :மத்திய மற்றும் மாநில அரசு விருது பெற்ற தமிழ்த்



திரைப்படங்கள் மட்டும்

Text Book

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

- பேராசிரியர் புலவர் சோம. இளவரசு,எட்டாம் பதிப்பு-2014,தமிழ் இலக்கிய வரலாறு- மணிவாசகர் பதிப்பகம்,சென்னை.
- பேராசிரியர் முனைவர் பாக்கியமேரி,முதற் பதிப்பு- 2013,இலக்கணம்-இலக்கிய வரலாறு- மொழித்திறன்- பூவேந்தன் பதிப்பகம்,சென்னை. . தமிழ் இணையக் கல்விக்கழகம் - TAMIL VIRTUAL ACADEMY.

3 வலைதள முகவரி: https://www.tamilvu.org

Course Code	Course Name	Category	. Т	P	Credit
221TL1A3HA	HINDI - III	LANGUAGE- I	3 1	-	3

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

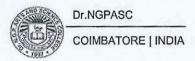
On the successful completion of the course, students will be able to

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	КЗ
CO5	Apply the power of creative reading	К3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓			✓	✓
CO2		✓			✓
CO3	✓		✓	1	
CO4					✓
CO5	✓	1	✓		/

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



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

- 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)

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

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

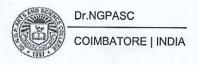
On the successful completion of the course, students will be able to

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	КЗ

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓			1	(94) 0
CO2	✓		77.1111.00		1
CO3		1	√		
CO4	✓	The Control of the Co	etal e es	1	1
CO5	√	1	/		1

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



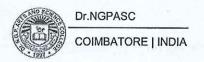
221TL1A3	MA	MALAYALAM - III SEMEST	CER III
		Total Credits:	3
		Total Instruction Hours:	48 h
		Syllabus	
Unit I	Poetry		10 h
Kumarana	ısan		
Unit II	Poetry		10 h
Kumaranas	san		
Unit III	Poetry		10 h
Kumaranas	san		
Unit IV	Poetry		10 h
Vayalar Ra	mavarma		
Unit V	Poetry		08 h
Vayalar Ra	mavarma		

Text Books

- 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

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



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

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

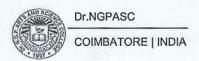
On the successful completion of the course, students will be able to

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	КЗ

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓				1
CO2	1	1		i Yasah mulatra	ar dile
CO3			1	1	materia.
CO4	1	1			1
CO5	✓	LEVE MINVERS	1	1	1

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



221TL1A3FA	F.	RENCH - III	SEMESTER III
e I i len se	And the second s	Total In	Total Credits: 3 struction 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.
Jnit III			10 h
Raconter. o 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

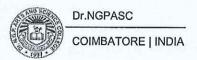
Exprimer I'intensité et la quantité. ° Interroger.	Raconterune scene insoliteà l'oreal et à l'écrit.	Comprehendre ún voyage. Raconterses quotidiennes.	le récit d actions	Ecrire une biographie a partir d'eléments écrits.
interroger.		quotidiernies.		The second secon

Unit V

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)



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

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

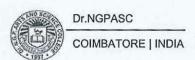
On the successful completion of the course, students will be able to

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	КЗ
CO3	Utilize the importance of speaking skills and developing it through various practices	КЗ
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			/	former markets	1
CO2	1	V	miration and in	✓	100
CO3	/	Trace Control of the latest	1		1
CO4	✓		✓		1
CO5		[]	0	[✓]	[]

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



221EL1A3EA

PROFESSIONAL ENGLISH - III

SEMESTER III

Total Credits:

3 48 h

Total Instruction Hours:

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 EffectiveSkills in Language

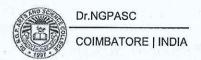
10 h

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

Unit V SoftSkills

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

- 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)
- 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)

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

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

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

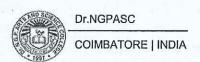
On the successful completion of the course, students will be able to

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	К3
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	к4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓		as the conditional	
CO2	✓	✓	/		1
CO3		✓	1	1	
CO4	✓	✓		✓	✓
CO5	✓		1		1

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



225CM1A3CA

COST ACCOUNTING

SEMESTER III

Total Credits:

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

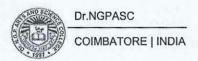
13 h

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 Costingonly- Reconciliation of Cost and Financial Statements- Need- Reasons for disagreement in Profit- Procedure of Reconciliation.



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

Text Books

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

- 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", McGrawHill Education, New Delhi.
- Saxena V, Vashist. C,2015, "Advanced Cost Accounting", Sultan Chand and CompanyLtd., New Delhi.

Course Code	Course Name	Category	L	Т	P	Credit
225FI1A3CA	FINANCIAL MANAGEMENT	CORE	4	1	-	3

This course has been designed for students to learn and understand

- to develop a thorough knowledge on the financial management technique in business decision making.
- to provide a conceptual framework in the field of financial management.
- sources and uses of Funds.

COURSE OUTCOMES

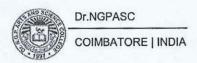
On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	outline the basic concepts of Financial Management.	K1
CO2	compare investments and select the best investment alternative.	K2
CO3	compare different sources of finance and determine the optimal capital structure.	K4
CO4	evaluate the working capital requirements for business operations.	K5
CO5	understand the concept of dividend and justify the dividend strategies that support wealth maximization.	K4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓			
CO2	✓		✓	1	1
CO3	✓		1		1
CO4		1		1	
CO5	✓	1		1	1

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



225FI1A3CA

FINANCIAL MANAGEMENT

SEMESTER III

Total Credits:

Total Instruction Hours:

3 60 h

Syllabus

Unit I Financial Function (Theory Only)

10 h

Financial Management - Scope - Importance - Functions of Finance Evolution and objectives of financial management - Profit Maximization Vs Wealth Maximization - Financial modeling- Time value of money.

Unit II Capital Budgeting (Theory and Problem)

12 h

Capital Budgeting –Kinds and Process of Capital Budgeting – Methods of Capital Budgeting (Traditional and Modern methods only). Cost of Capital – Meaning – Significance – Classification of Cost – Computation of Cost of Capital: Cost of Debt, Preference, Equity, Retained Earnings and Weighted average Cost of Capital. Case Study on Cost of Capital.

Unit III Capital Structure (Theory and Problem)

13 h

Capital Structure – Factors Determining the Capital Structure - Theories of Capital Structure: Net Income Approach- Net Operating Income Approach-Traditional Approach and Modigliani and Miller Approach. Leverage analysis EBIT – EPS analysis. - Capitalisation - Theories of Capitalisation. Case Study on Theories of Capital Structure.

Unit IV Working Capital Management (Theory and Problem)

13 h

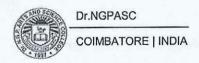
Working Capital Management - Working Capital Cycle - forecasting of working capital requirement - Factors Determining the Working Capital Requirements - Management of Working Capital - Methods of Estimating Working Capital Requirements. Working Capital Policy & estimation of net working capital: Estimation of net working capital, Cash and Liquidity Management, Cash budget-Credit Management - Inventory Management - Sources of Short term Working Capital finance.

Unit V Dividend Policy (Theory and Problem)

12 h

Dividend Policy - Concept, Types - Determinants of Dividend Policy - Advantages and Disadvantages of Stable Dividend Policy - Dividend Policy and Valuation of Firms: - Dividend Models - Gordon model - Walter model and Modigliani - Miller Model.

Case Study on Dividend Models.



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

Text Books

- Shashi. K. Gupta, Sharma.R.K. and Neeti Gupta, 2018, "Financial Management", Forth Edition, Kalyani Publishers & New Delhi.
- Pandy.I.M, 2018, "Essential of Financial Management", Eighth Edition, Vikas Publishing House & New Delhi.

- Maheshwari. S.N, 2015, "Elements of Financial Management", Eleventh Revised Edition, Sultan Chand & Sons & New Delhi.
- 2 Khan.M.Y,2007,"Basic Financial Management", Second Edition, TMH & New Delhi.
- Maheswari. S.N. 2016, "Financial Management", Sultan Chand & New Delhi.
- Prasanna Chandra, 2018,"Fundamentals of Financial Management", First Edition, Tata Mcgraw Hill & New Delhi.

Course Code	Course Name	Category	L	Т	P	Credit
225BI1A3CB	COMPANY LAW	Core	4	1	_	4

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

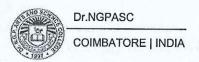
On the successful completion of the course, students will be able to

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	к3
CO5	Analyse the modes of winding up	к3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	1	January Valley and	✓	ar the let -	-
CO2	- Lagrandi	✓	1		1
CO3	1	3-13-14-17	1	1	✓
CO4	✓			1	✓
CO5	1	/			1

✓	Skill Development	1	Entrepreneurial Development
✓	Employability	oy. The de	Innovations
	Intellectual Property Rights		Gender Sensitization
	Social Awareness/ Environment	1	Constitutional Rights/ Human Values/ Ethics



225BI1A3CB

COMPANY LAW

SEMESTER III

Total Credits:

4

Total Instruction Hours:

48 h

Syllabus

Unit I Introduction

9h

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 Ultravires - 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

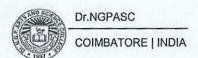
Statutory meeting - Annual General meeting - Extra ordinary General meeting - Board of Directors Meeting - Duties of a Company Secretary to all the company meetings - Drafting of Correspondence relating to the meetings - Notices - Agenda - Chairman's speech - Writing of Minutes-Resolution

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

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

- Shanthi.J, 2017, "Company Law and Secretarial Practice", First Edition, Margham Publications, Chennai.
- 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.
- Gogna P .P .S ,2016, "Company Law" ,Eleventh Edition, Sultan Chand and Sons, New Delhi.

Course Code	Course Name	Category	L	Т	P	Credit
222MT1A3IA	BUSINESS MATHEMATICS	IDC	4		-	4

This course has been designed for students to learn and understand

- · the characteristics of different types of matrices
- the basic concept of sequence and series
- the rule for finding the limit

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	solve the linear equations through matrix theory	КЗ
CO2	identify and define the types and uses of sets	K1
CO3	recognize and apply the theory of ratios and proportions in real life	K3
CO4	understand the basic principles of sequence and series	K2
CO5	interpret and apply the knowledge of differential calculus in business	КЗ

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1				✓	
CO2	✓				
CO3		✓	✓		
CO4			✓		
CO5		1	✓		1

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

222MT1A3IA

BUSINESS MATHEMATICS

SEMESTER III

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Matrix and its applications to business

12 h

Definitions and notations-operations - conversion of a business problem into a linear system of equations- determinant - matrix equation - methods to solve linear system: Cramer's rule- matrix inversion method.

Unit II Theory of sets and its business applications

8 h

Set theory -representation of sets -union, intersection and complement- subset - null set - difference of a set - De Morgan's law- universal set - basic operations-cartesian products- laws of set algebra- cardinal numbers- Venn diagram- business applications.

Unit III Ratio, Permutation & Combination

8 h

Ratio- proportion- types – ratio, proportion and its type of comparison -variations – percentage - annexing zeros and removing decimal signs - average - computation of mean for grouped series - mean of composite group.

Fundamental counting principle- factorial- permutation- restricted permutation-circular permutations- combination - restricted combinations - division into groups - mixed problems on permutation and combination.

Unit IV Sequence and Series- Its application to business

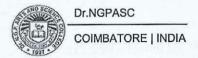
9 h

General idea and different types of sequences- kinds of sequence- arithmetic and geometric means- arithmetic progression- geometric progression-harmonic progression

Unit V Differential Calculus and itsbusiness applications

11 h

Limit of a function - rules for evaluating the limit - continuous function - slope and rate of change - method for evaluating the differential coefficient using the first principle and standard results - differentiation of an implicit function - parametric differentiation - logarithmic differentiation - applications of differential calculus.



Note: Theory 20% and Problems 80%

Text Book

Mariappan P, 2015, "Business Mathematics", First Edition, Pearson India education services Pvt. Ltd, New Delhi.

- Asim Kumar Manna, 2018, "Business Mathematics and Statistics", First Edition, McGraw Hill Education Private Limited, New Delhi.
- 2 SundaresanV, Jayaseelan S D, 2011, "An introduction to Business Mathematics", 4th Edition, Sultan Chand & Company, New Delhi.
- 3 Das N.G & Das J.K, 2012, "Business Mathematics and Statistics", First Edition, McGraw Hill Education Private Limited, New Delhi.
- 4 Sancheti D.C & Kapoor V K, 2012, "Business Mathematics", Eleventh Edition, Sultan Chand & Company, New Delhi.

225FI1A3SP FINANCIAL ANALYSIS SEMESTER III

Total Credits: 2
Total Instructions Hours: 48 h

S.No.	Contents
1	Prepare using an Annuity Functions: a) Present value, b) Future value c) PMT d) NPER, e) RATE.
2	Using an Investment Analysis Functions Prepare: a) Payback period b) Net present value method c) Profitability index d) Internal rate of return.
3	Calculate bond valuation & risk and return for securities market.
4	Prepare cost of debt financing: Issued at par, premium, and discount.
5	Calculate weighted Average Cost of Capital.
6	Calculation of Risk Adjusted Rate.
7	Calculation of Leverage.
8	Designing Capital Structure.
9	Prepare inventory management for ABC analysis in Excel Sheet.
10	Using Ratio analysis for dividend policy.
11	Prepare EBIT- EPS Analysis.

12

Financial Statements Analysis.

225FI1ASSA

COMPETITIVE EXAMINATIONS FOR COMMERCE

SEMESTER III

Total Credit: 1

Syllabus

Unit I Banking

Banking functions - types of accounts - cheques - cards - Functions of RBI - Role of - E banking and its services.

Unit II Economics

Economic system - Industrial Policies - monetary and - inflation - deflation business cycle - balance of trade - balance of payment - types of demand and supply. Market structure and price decisions - perfect competition - monopoly oligopoly - monopolistic competition - fiscal policy.

Unit III Investment

Investment avenues shares, debentures, bonds - Money market - Capital market SEBI - NSE - Insurances - types - Recent applications of Tax- Taxation policy.

Unit IV Numerical Ability

Numerical ability- BODMAS- ratio and percentage- calculation of selling price-marked price - profit & loss-simple interest- compound interest-basic logarithm - HCF - LCM - GCD time -speed and distance.

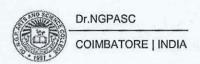
Unit V Reasoning Ability

Reasoning ability – Direction - blood relation - English comprehensive - spot the error – articles – preposition - essay writing.

Text Books

- R.S. Aggarwal, 2017, "Quantitative Aptitude for Competitive Examinations", Sultan Chand & Sons., New Delhi.
- 2 Mk Panday 2018, "Analytical Reasoning, BPB Publications, Chennai.

- 1 SanjayKumar, 2018, "Objective Com", Ramesh Publishing House, New Delhi
- G. K. Ranganath, C. S. Sampangiram and Y. Rajaram, 2008,"A text Book of business Mathematics", Himalaya Publishing House, Mumbai.
- 3 https://www.sebi.gov.in/.
- 4 https://www.pdfdrive.com/category/52



225FI1ASSB

PERSONAL FINANCE

SEMESTER III

Total Credit: 1

Syllabus

Unit I Financial Planning

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

Unit II Financial Environment

Meaning - Importance - Financial system - Inflation Vs Interest Rates - Business cycle.

Unit III Tax Planning

Objectives of tax planning - Importance - Tax avoidance Vs Tax evasion - Tax exemptions - List of Deductions for individuals.

Unit IV Cash Management

Types of deposits - Types of Financial institution - selecting a bank -Financial planning for future - Importance of Cash Management.

Unit V Credit Management

Credit card Vs Debit card- Card management - Protection against credit card fraud-Resolving credit problems-Do's and Don'ts with card.

Text Books

- Dr. R. Chandrasekaran, Dr. L. Senthilkumar. 2021 Personal Finance, Mind 1 Reading Publications, Madurai.
- Jeff Madura, Mike Casey, Sherry J. Roberts, 2014, Personal Financial Literacy, 2 Pearson Education.

References

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

COIMBATORE | INDIA Department of Commerce (Finance) Dr. N. G. P. Arts and Science College. Compatore - 641 048

Dr.NGPASC

B.Com. Finance (Students admitted during the AY 2022-23) Dr.N.G.P. Arts and Science

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

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

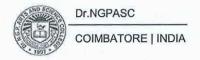
On the successful completion of the course, students will be able to

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		✓	1		1
CO2	✓			✓	
CO3		✓			1
CO4			✓		
CO5	✓	1 - 1 - 1 - 1 - 2 - 2 - 2 - 2 - 2	* The region	√	√

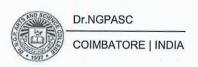
✓	Skill Development	✓	Entrepreneurial Development
✓	Employability	✓	Innovations
✓	Intellectual Property Rights	✓	Gender Sensitization
✓	Social Awareness/ Environment	✓	Constitutional Rights/ Human Values/ Ethics



221TL1A4TA TAMIL-IV SEMESTER IV Total Credits: 3 Total Instruction Hours: 48 h **Syllabus** Unit I எட்டுத்தொகை 10 h 1. நற்றிணை – குறிஞ்சித் திணை l.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 – மருதத்திணை 2. அகநானூறு I.பா.எண் : 86 – நல்லாவூர்கிழார் I.பா.எண் : 188 – பாண்டியன் அறிவுடை நம்பி 3. புறநானூறு -II.பா.எண் : 192 – கணியன் பூங்குன்றனார் III.பா.எண் : 279 – ஓக்கூர் 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 l.இலக்கணம்

1. அகத்திணை – அன்பின் ஐந்திணை - விளக்கம்

2. புறத்திணை – 12 திணைகள்



II.பயிற்சிப் பகுதி

- விளக்கம்

சங்கப் பாடல்கள் குறித்து திறனாய்வு செய்தல்

Note: பயிற்சிப் பகுதியில் வினாக்கள் அமைத்தல் கூடாது

Text Book

செய்யுள் திரட்டு - மொழிப் பாடம் - 2022- 23

1 தொகுப்பு: தமிழ்த்துறை, டாக்டர் என்.ஜி.பி. கலை அறிவியல் கல்லூரி, வெளியீடு : நியூ செஞ்சுரி புக் ஹவுஸ், சென்னை – 600 098. (Unit I- V)

- பேராசிரியர் புலவர் சோம. இளவரசு, எட்டாம் பதிப்பு -201**4**, தமிழ் இலக்கிய வரலாறு - மணிவாசகர் பதிப்பகம், சென்னை.
- 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	Т	P	Credit
221TL1A4HA	HINDI - IV	LANGUAGE- I	3	1		3

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

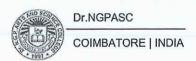
On the successful completion of the course, students will be able to

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	К3
CO5	Apply the power of creative reading	К3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓			1	✓
CO2		√			✓
CO3	✓		✓	✓.	<i>(</i>)
CO4				- X	✓
CO5	✓	√	✓		✓

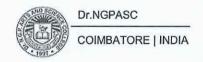
✓	Skill Development	✓	Entrepreneurial Development
1	Employability	✓	Innovations
✓	Intellectual Property Rights	✓	Gender Sensitization
✓	Social Awareness/ Environment	✓	Constitutional Rights/ Human Values/ Ethics



221TL1A4HA	HINDI- IV	SEMESTER IV
		Total Credits: 3
	Total Ins	truction 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-॥।		

Text Books

- वडाई सर्वेश्वरदयाल सक्सेना प्रकाशक: वाणी प्रकाशन 21-A, दिरयागंज 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)



Course Code	Course Name	Category	L	T	P	Credit
221TL1A4MA	MALAYALAM- IV	LANGUAGE - I	3	1	-	3

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

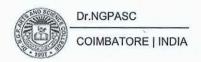
On the successful completion of the course, students will be able to

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	КЗ
CO5	Apply the power of creative reading	КЗ

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	1			1	
CO2	✓				✓
CO3	Constant	√	✓		
CO4	√			✓	✓
CO5	1	1	1	TE 3	✓

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



221TL1A4MA SEMESTER IV MALAYALAM- IV **Total Credits: 3** Total Instruction Hours: 48 h **Syllabus** 10 h Unit I Drama Saketham-Sreekandan Nair Unit II Drama 10 h Saketham-Sreekandan Nair Unit III 10 h Drama Saketham-Sreekandan Nair Unit IV 10 h Screen Play Perumthachan-Vasudevan Nair 08 h Unit V Screen Play

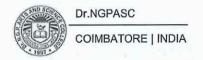
Text Books

Perumthachan- Vasudevan Nair

- Nair, Sreekandan C.N. 2023. Saketham, Drama. DC Books Kottayam, Kerala, India. (Unit I to III)
- Nair, Vasudevan M.T. 1994. Perumthachan- Screenplay. DC Books Kottayam, Kerala, India. (Unit IV & V)

Reference

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



Course Code	Course Name	Category	L	Т	P	Credit
221TL1A4FA	FRENCH - IV	LANGUAGE- I	3	1	-	3

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

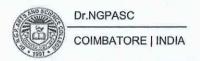
On the successful completion of the course, students will be able to

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	O3 Select the Plural, Articles and the Hobbies	
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	К3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓				✓
CO2	✓	✓			
CO3			✓	1	
CO4	✓	✓			✓
CO5	✓		✓	1	✓

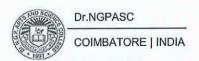
✓	Skill Development	✓	Entrepreneurial Development
✓	Employability	✓	Innovations
✓	Intellectual Property Rights	✓	Gender Sensitization
✓	Social Awareness/ Environment	✓	Constitutional Rights/ Human Values/ Ethics



221TL1A4FA	I	FRENCH - IV	SEMESTER	l IV
Unit I		Total In Syllabus	Total Credits: 3 struction Hours: 48	6 h 0 h
°Décrirequelqu'u n. ° Comparer	En milieu professional, recruiter quelquún et justifier sonchoix.	S'exprimersur les styles de vêtemantReconnaitre des personnes à partit de descriptions.	Comprendre description personnesdans extrait de roman.	la de un
Unit II			1	0 h
ExprimerPaccor d ou le désaccord. ° Se situerdans le temps.	En milieu professional, recruiter quelquún et justifier sonchoix.	Décrire des personnes. Comprendre des personnes qui experiment leur accord ouleurdésaccord.	Comprendre différences de po de vueexprimétesdar de mess électronique. Raconter unsourvenir.	ıs
Unit III			1	0 h
° Parler de Pavenir.	Discuter de l'organisation d'un voyage de groupepuisprépar erune fiche projet et la templit.	Comprendreune chanson. Echangersursesprojets de vacancy	Comprendre message d'u carte d'anniversa	
Unit IV			1	0 h
° Exprimer des souhaits. ° Décrirequelq u'u n	Discuter de l'organisation d'un voyage de groupepuisprépar erune fiche projet et la templit.	Discuter du programme de la soire à venir. Addresser des souhaits à quelqu'un.	Comprendre message d'u carte d'anniversa	
Jnit V			08	8 h

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	Т	P	Credit
221EL1A4EA	PROFESSIONAL ENGLISH - IV	LANGUAGE- II	3	1	-	3

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

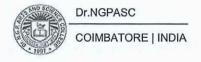
On the successful completion of the course, students will be able to

CO Number	CO Statement		
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	✓	✓	1		1
CO2	✓	✓		✓	
CO3			1	✓	1
CO4		✓			✓
CO5	✓		✓	✓	

✓	Skill Development	1	Entrepreneurial Development
√	Employability	✓	Innovations
√	Intellectual Property Rights	✓	Gender Sensitization
✓	Social Awareness/ Environment	1	Constitutional Rights/ Human Values/ Ethics



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

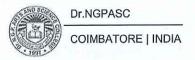
10 h

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

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

- 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	Т	P	Credit
225PA1A4CA	CORPORATE ACCOUNTING	CORE	5	1	-	4

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

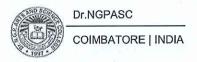
On the successful completion of the course, students will be able to

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.	к2
CO4	classify the methods of Valuation of Goodwill and Shares.	кЗ
CO5	acquire knowledge about Liquidation of Companies and modes of Winding-up.	кЗ

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	✓		1
CO2	✓		✓	-11 m. 11	✓
CO3	✓	✓	✓		1
CO4	✓	✓ .		✓	
CO5		✓	1		✓

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



225PA1A4CA

CORPORATE ACCOUNTING

SEMESTER IV

Total Credits:

Total Instruction Hours: 72 h

Syllabus

Unit I Issue of Shares

14 h

4

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

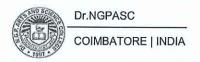
Liquidation of Companies: Modes of Winding up - Statement of Affairs - Deficiency Account or Surplus Account - Liquidator's Final Statement of Account.

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 internally)

Text Books

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



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

Course Code	Course Name	Category	L	Т	P	Credit
225FI1A4CA	FINANCIAL INSTITUTION AND SERVICES	CORE	4	-	-	4

This course has been designed for students to learn and understand

- the overview of Indian Financial System
- the concepts of various instruments that are traded and the major players in the Financial markets
- the skills necessary for employability in the Financial service Industry COURSE OUTCOMES

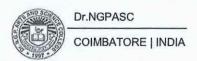
On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	identify the Financial system in India	K2
CO2	describe various services offered by the Financial Institutions	K1
CO3	determine the activities of stock exchanges and SEBI guidelines	КЗ
CO4	interpret various innovative Financial services and instruments	K2
CO5	examine the performance of Mutual funds and Venture capital and understand Credit rating agencies	КЗ

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓		✓		
CO2	✓	✓	✓		✓
CO3	✓	✓	✓	1	
CO4	✓	✓	✓		1
CO5	✓	1	1 1 1	✓	

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



225FI1A4CA

FINANCIAL INSTITUTION AND SERVICES

SEMESTER IV

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Financial System in India

08 h

Functions of Financial system - Financial concepts. Financial assets- Financial intermediaries - Financial markets - Financial instruments - Revolution and Development of Financial system in India - Financial Markets and Economic Development.

Case Study on Indian Financial System

Unit II Money Market

10 h

Money Market: Definition - Money Market Vs. Capital Market - Features, Types-Importance & Composition of Money Market - Call Money Market - Discount Market - Debt Market Instruments - Treasury Bill Market - Money Market instruments - Commercial papers - Limitations of Indian money market.

Case Study on Money Market Operations.

Unit III Capital Market

10 h

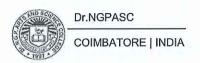
Capital Market: New Issue Market – Distinction between Primary Market and Secondary Market -Functions of New Issue Market – Methods of Floating New Issues – Guidelines for New Issue market- Instruments of Issue – Financial Intermediaries in the New Issue Market. Secondary Market: Introduction – Functions of Stock Exchanges – Listing of Securities – Listing procedure -Types of stock brokers–Online Trading-BSE and NSE

Case Study Capital Market Operations

Unit IV Merchant Banking and Depositories

10 h

Merchant banking in India: Merchant Banking Services – Guidelines (SEBI) for Merchant bankers. Depository - Meaning - Objectives– Functions of Depository-SEBI (Depositories and Participants) Regulations Act 1996 – National Securities Depository Limited (NSDL) – Central Depository Services Limited (CDSL) – Custodial Services.



Unit V Mutual Fund, Venture Capital and Credit Rating Services

10 h

Mutual Funds: Classification of Mutual Funds –Advantages and Limitations of Mutual Funds – Guidelines for Mutual Funds – SEBI (Mutual Funds) Regulation. Venture Capital Financing: Definition – Venture capital Financing Vs. Conventional Financing – Characteristics of Venture capital – Stages of Venture Capital Financing. Credit Rating Services: Meaning-Advantages and Limitations of Credit Rating – Credit Rating Agencies in India.

Note: (Case Studies related to the above Topics to be discussed Examined internally)

Text Books

- E.Gordon , K. Natarajan., 2020, "Financial Markets and Services", Himalaya Publishing House Pvt Ltd , Mumbai.
- Dr.S.Gurusamy., 2015, "Financial Markets and Institutions", McGraw Hill Education.

- N.K Gupta, Monika Chopra., 2021,"Financial Market Institutions and Services", Himalaya Publishing House Pvt Ltd, New Delhi.
- Shashi K Gupta, Nisha Aggarwal and Neeti Gupta., 2017, "Financial Institutions and Markets", Kalyani Publishers, New Delhi.
- L.M. Bhole., 2015,"Financial Institutions and Markets", Mcgraw-Hill Education.
- 4 Dr.L.Natarajan., 2016, "Financial Markets and Services", Margham Publications, Chennai.

Course Code	Course Name	Category	L	Т	P	Credit
225FI1A4CB	BANKING THEORY LAW AND PRACTICE	CORE	4	-	_	3

This course has been designed for students to learn and understand

- the knowledge on the Banking theory, legal formalities and Practices.
- the practical aspects of Digital Banking Banking
- managing of Non-Performing Assets

COURSE OUTCOMES

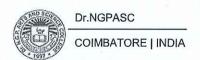
On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	outline the basic concepts of Banking.	K1
CO2	know the Commercial banking functions.	K2
CO3	understand the Negotiable Instruments Act.	K2
CO4	evaluate the recent trends in Digital Banking	КЗ
CO5	understand the managing of Non-Performing Assets.	K2

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓			
CO2	✓		✓	1	✓
CO3	✓.		✓	1,00	him V
CO4		1		✓	AT THE
CO5	✓	1		✓	✓

/	Skill Development	✓	Entrepreneurial Development
\checkmark	Employability	✓	Innovations
	Intellectual Property Rights		Gender Sensitization
H U.	Social Awareness/ Environment	7	Constitutional Rights/ Human Values/ Ethics



225FI1A4CB

BANKING THEORY LAW AND PRACTICE

SEMESTER IV

Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

Unit I Banking

10 h

Introduction to banking - Relationships between banker and customer - Functions of Banks -Types of Banks -Banking regulation Act 1949 - Banking system in India - Functions of RBI - Monetary Policy of RBI - Methods of credit control.

Case Study on Banks improve customer satisfaction and loyalty

Unit II Commercial Banks

09 h

Introduction - Classification-Banking System-Functions-Role of Banks in Economic Development.

Unit III Negotiable Instruments

9 h

Introduction to Negotiable Instrument Act –Features- Classification- Special Parties -Types: Bill of Exchange, Promissory Note, Cheques: Salient Features, Proper Drawing of a Cheque-Material alteration- Material alteration and the Banker.

Case Study on material alteration.

Unit IV Digital Banking

10 h

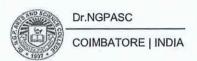
Traditional Banking Vs E-Banking – Electronic Delivery Channels – Electronic Purse and Digital Cash – Dimensions - E-Banking Services -Mobile Banking - Electronic Mobile Wallet - Inter Bank Mobile Payment Service (IMPS) - Digital Currency - Fraud Detection and Security Measures in E-Banking-Demonetization and its Impact.

Unit V Management of Non-Performing Assets (NPAs)

10 h

Introduction to Non-Performing Assets - Concept, Types - Factors Contributing to NPAs -Management of Non-Performing Assets - SARFAESI Act, 2002 -CIBIL - Assets Reconstruction Companies (ARC)- Insolvency and Bankruptcy Code (IBC)-Asset Quality Review (AQR)- Formation of the National Asset Reconstruction Company (NARCL).

Case Study on Management of Non-Performing Assets.



Note: (Case Studies related to the above Topics to be discussed Examined internally)

Text Books

- Gordon .E and Natarajan. L., 2022, "Banking Theory Law & Practice", Twenty Ninth Revised Edition, Himalaya Publishing House, New Delhi.
- Sundharam & Varshaney., (2018), "Banking theory Law and Practice", (8th Edn.), S.Chand and Co, New Delhi.

- Sreevatsava.P.K, 2020, "Banking Theory and Practice", 12th Ed, Himalaya Publishing House, Mumbai.
- Maheswari.S.N., (2015), "Banking Law and Practice", (13th Edn.), Kalyani Publications, New Delhi.
- Sanjay Soni and Vinayak Aggarwal, "Computers and banking", Sultan Chand & Sons, New Delhi.
- 4 S.Gurusamy, (2017). Banking Theory Law and Practice. (4th Edn.) Vijay Nicole Imprints, Chennai.

Course Code	Course Name	Category	L	Т	P	Credit
222MT1A4IA	BUSINESS STATISTICS	IDC	4	-	-	4

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

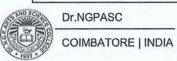
On the successful completion of the course, students will be able to

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	✓	✓			1
CO3		✓	✓	✓	1
CO4	✓		✓		
CO5		✓		✓	1111

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



222MT1A4IA BUSINESS STATISTICS SEMESTER IV

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

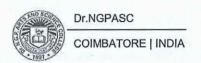
Concept and importance - correlation and causation - types - graphic and algebraic methods - coefficient of determination - rank correlation - some limitations - regression model - estimation using the regression line - method of least squares - alternative approach - regression co-efficient.

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

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

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

225FI1A4SP

SEC-II NON- LAB PRACTICAL-I: ENTREPRENEURIAL SKILLS

SEMESTER IV

Total Credits:

2

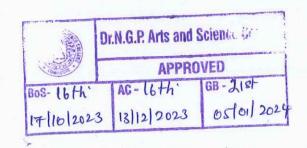
Total Instructions Hours:

48 h

S.No Contents 1 From your interview, list out various problems faced by entrepreneurs. 2 Create Vision, Mission and values for your company. Discuss the various schemes by union government for entrepreneurial 3 development. Chart the various schemes by TN state government for entrepreneurial 4 development. 5 Develop your own business website & Blog. 6 Select any product and prepare its cost sheet. 7 Develop your own business proposal with required information. 8 Visit industrial exhibition, Trade fairs and observe nitty-gritty of it. 9 List out various funding institutes supporting entrepreneur development. 10 Company products patent registration process. 11 Demonstrate stories of successful entrepreneur

Presentation of interview video about successful entrepreneur

Bos Caliman/HoD
Department of Commerce (Finance)
Dr. N. G. P. Arts and Science College
Colmbatore – 641 048







12

Course Code	Course Name	Category	L	Т	P	Credit
225CR1A5CA	ADVANCED CORPORATE ACCOUNTING	CORE	5	-	-	4

This course has been designed for students to learn and understand

- Amalgamation, Absorption and Reconstruction of Companies.
- International Accounting Standards.
- Holding Company, Banking Company and Insurance Company Accounts.

COURSE OUTCOMES

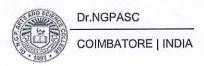
On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the concepts and Accounting treatments of Amalgamation, Absorption and Reconstruction	K2
CO2	Apply the consolidated Inflation Accounting Statement and IFRS.	К3
CO3	Illustrate the Holding Company Accounts	K4
CO4	Construct the Banking Company Accounts and Rebate on Bills Discounted	КЗ
CO5	Analyze the concept of Insurance Company Accounts	K4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	√	√	√	✓	✓
CO2	✓	✓	✓	✓	✓
CO3	√		1	√	√
CO4		✓	✓	1	✓
CO5	✓	✓	✓	1	✓

✓	Skill Development	1	Entrepreneurial Development
✓	Employability	1	Innovations
	Intellectual Property Rights		Gender Sensitization
	Social Awareness/ Environment		Constitutional Rights/ Human Values/ Ethics



225CR1A5CA

ADVANCED CORPORATE ACCOUNTING

SEMESTER V

Total Credits:

4

Total Instruction Hours:

60 h

Syllabus

Unit I Amalgamation, Absorption and Reconstruction

13 h

Amalgamation and Absorption - Calculation of Purchase Consideration under various methods - Realization of Assets and Liabilities - Methods of Accounting for Amalgamation - Reconstruction - Internal Reconstruction - Reduction of Share Capital - External Reconstruction (Excluding inter-company holdings). Case Study: Reduction of Share Capital.

Unit II Inflation and Emerging Accounting Practices

10 h

Inflation Accounting – Current Purchasing Power (CPP) – Current Cost Accounting (CCA) – Current Cost of Sales Adjustment (COSA) – Monetary Working Capital Adjustment (MWCA) – Gearing method – Hybrid Method – Summaries of International Accounting Standards (IAS) 1, 2, 7, and 8 - Introduction to IFRS.

Unit III Holding Company Accounts

13 h

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

Case Study: Minority Interest.

Unit IV Banking Company Accounts

12 h

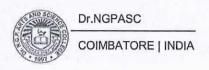
Banking Company Accounts - Preparation of Profit and Loss Account and Balance Sheet (New format only) - Rebate on Bills Discounted.

Unit V Insurance Company Accounts

12 h

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

Case Study: General Insurance Claims.



Note: The question paper shall cover 20% Theory and 80% Problems. Case study (Examined Internal only).

Text Books

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

- Maheswari. S.N, Suneel K. Maheswari, Sharad K. Maheswari, 2018, "Advanced Accounting", 6th Revised Edition, Vikas Publishing House.
- 2 Tulsian's, "Corporate Accounting", 2023, Sultan Chand & Co., New Delhi.
- 3 Arulanandam M.A and Raman.K.S., 2020, "Advanced Accountancy", 17th Edition, Himalaya Publishing House, New Delhi
- Gupta R.L and Radhaswamy M., "Corporate Accounts Theory Method and Application", 13th Revised Edition, Sultan Chand & Co., New Delhi

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

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

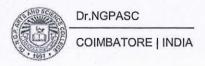
On the successful completion of the course, students will be able to

CO Number	COStatement				
CO1	remember the basic concepts of income and residential status.				
CO2	understand the calculation of Income from Salary and Income from House Property.				
CO3	apply the Provisions related to Profits and Gains from Business or Profession				
CO4	co4 analyze the Capital Gains, Deemed capital gains and Exempted capital gains.				
CO5	examine the Income from other sources.	K4			

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	· ✓	✓	√	✓	1
CO2	✓		1		1
CO3	√	✓		✓	
CO4			√		√
CO5	✓.	✓		✓	1

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



225AT1A5CA

INCOME TAX LAW AND PRACTICE

SEMESTER V

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.

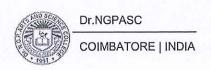
Case Study: Capital Gains

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

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

- T.S. Reddy and Hariprasad Reddy, 2024 "Income Tax Law and Practice", Margham Publications, Chennai.
- 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
225FI1A5CA	AUDITING AND CORPORATE GOVERNANCE	CORE	5	-	-	3

This course has been designed for students to learn and understand

- the auditing procedures, techniques and skills.
- the practical knowledge of Vouching, Verification and Valuation of Assets and Liabilities.
- the importance of Corporate Social Responsibility.

COURSE OUTCOMES

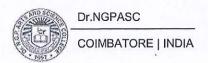
On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	understand the concepts of Auditing.	K1
CO2	to study about vouching and assess the valuation and verification of assets and liabilities.	K2
CO3	to explore the audit of share capital.	K2
CO4	to enable students to learn about Growth of Corporate Governance.	К3
CO5	to provide knowledge about the Issues and importance of Corporates.	K2

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	1	✓			
CO2	✓		✓	✓	· /
CO3	✓		✓		
CO4		√		√	
CO5	1	✓		✓	✓

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



225FI1A5CA

AUDITING AND CORPORATE GOVERNANCE

SEMESTER V

Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I Introduction to Auditing

12 h

Introduction – definition of audit – objects of audit – classification of audit – Internal audit – Periodical audit – Continuous audit – Interim audit – Balance sheet audit. Internal check – Internal control-Procedure of audit – audit programme – test check – Auditing vs. Investigation.

Unit II Valuation, Verification and Vouching

12 h

Verification and Valuation of Assets and Liabilities – Auditors position regarding the Valuation and Verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves Vouching - Voucher - Vouching of Cash Book - Vouching of Trading Transactions - Vouching of Impersonal Ledger.

Unit III Audit of Limited Companies

12 h

Audit of Limited companies – share capital audit – share transfer audit – appointment, qualification, rights and liabilities of company auditors – Audit reports.

Case Study on Audit reports.

Unit IV Corporate Governance

11 h

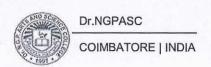
Corporate Governance - Concepts - Nature - Fundamental Principles - Objectives-Significance - Seven Principles of Corporate Governance-Factors affecting the quality of Corporate Governance -Issues and Challenges of Corporate Governance in India.

Unit V Corporate Social Responsibility

13 h

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

Case Study on CSR.



Note: (Case Studies related to the above Topics to be discussed Examined internally)

Text Books

- Pagare Dinkar, 2020, "Principles & Practice of Auditing", Thirteenth Revised Edition, Sultan Chand & Sons, New Delhi.
- Mittal Preeti Rani, Bansal Anshika & Bhatia RC, 2021, "Corporate Governance" First Edition, Sultan Chand & Sons, New Delhi.

- Jagdish Prakash, 2014, "Auditing Principles, Practices and Problems", twentieth edition, Kalyani Publishers, New Delhi.
- 2 Pradeep Kumar, 2022,"Principles of Auditing", Third Edition, Kalayani Publishers, New Delhi.
- Abhishek Mithal, 2014, "Governance Business Ethics & Sustainability", First Edition, Pooja Law Publishing Co, New Delhi.
- Dr. Aggarwal S. K. & Dr. Abha Aggarwal, 2013, "Governance Business Ethics & Sustainability" Second Edition, Reliance Publications Ltd, New Delhi.

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

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

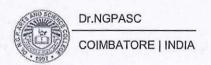
On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	learn the basics of the research methods and techniques.	к1
CO2	remember the hypothesis, laws related to research problem.	к1
CO3	understand about data collection and techniques.	к2
CO4	illustrate the concept of editing and data analysis.	кЗ
CO5	analyze the data and present a report.	кЗ

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	1	✓	√	1	
CO2		1	1	√	1
CO3	✓	1			✓
CO4	1	1	1		incr
CO5	✓	1		1	/

✓	Skill Development	✓ Entrepreneurial Development
✓	Employability	✓ Innovations
	Intellectual Property Rights	Gender Sensitization
\checkmark	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

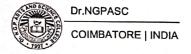
8 h

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.



Note: Question paper shall contain 100% theory only.

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

Text Books

- Kothari C. R., 2022, "Research Methodology: Methods and Techniques", New Age International Publishers, New Delhi.
- Joy Joseph Puthussery, 2021, "Business Research Methods", 1st edition, ANE Books, New Delhi.

- Pamela S. Schindler, 2022, "Business Research Methods", 13th edition, McGraw Hill Education India Pvt. Ltd., Chennai.
- William G. Zikmund, 2021, "Business Research Methods", 9th edition, Cenage, New Delhi.
- 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.

225FI1A5SP

SEC-III Practical- II: APPLIED RESEARCH METHODS

SEMESTER V

Total Credits: 2
Total Instructions Hours: 48 h

S.No	Contents
1	Importing Data from Excel to SPSS.
2	Enter and Classify the Data (Nominal, Ordinal, Interval and Ratio).
3	Compute Descriptive Statistics and Framing Hypothesis.
4	Using Chi- Square Test find association between two categorical variables.
5	Compare the Means across Multiple groups using ANOVA.
6	Conduct T-Test to compare the means of two groups
7	Measure the relationship between two continuous variable using Correlation.
8	Compute Simple Linear Regression.
9	Analysis for Likert Scaling Data.
10	To check the reliability with Cropbach's Alpha

Course Code	Course Name	Category	L	Т	P	Credit
225FI1A5DA	FINANCIAL MARKETS	DSE	4	-	-	4

This course has been designed for students to learn and understand

- theories and concepts of Indian Financial Systems.
- functions & Policies of Financial Markets.
- financial Market and Regulations.

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 Indian financial system.	K1
CO2	learn about the money market concepts.	K2
CO3	Understand about the security market functions.	K2
CO4	identify strategies for investing in mutual fund.	K3
CO5	understand the derivative market instruments.	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	The same of the	a had object for the	
CO2	✓		✓	1	✓
CO3	✓		1		
CO4		1		1	
CO5	✓	✓		✓	√

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

225FI1A5DA

FINANCIAL MARKETS

SEMESTER V

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction to Financial System

10 h

Overview of Indian financial system - Functions - Components: Financial markets - Functions of financial market - Structure - Classification of market - Financial institution - Financial instruments - Financial services - Financial intermediaries - Recent trends in Indian financial system.

Case Study on Indian financial system

Unit II Money Market

08 h

Definition - Need for money market - Players in money market - Money market instruments - Evolution of money market in India - Types - Difference between money market and capital market - Classification: Call money market, Commercial paper, Certificate of deposit - Treasury bills - Repos.

Unit III Securities Market

12 h

Primary Market – Secondary Market – Function of new issue market (IPO & FPO) – Function of secondary market - SEBI Guideline for new issues market - SEBI - Functions - BSE – NSE. - Listing Procedures – Advantages of listing- Clearing and Settlement procedures.

Case Study on performance of Indian stock market

Unit IV Mutual Funds Market

08 h

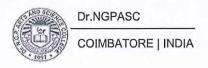
Concept- Growth of mutual funds in India. Mutual fund schemes: Open Ended, Close Ended Schemes – Functioning of mutual funds in India -NFO - Role and Functions of AMFI - The role of mutual funds distributors.

Case Study on Indian mutual fund industry.

Unit V Derivative Market

10 h

Meaning and definition - Derivative instruments - Basics - History - Development of derivatives in India - Functions - Benefits - Types of contracts - Types of derivative market: Financial derivative, Commodity derivative - SEBI guideline for derivative exchange - Multi commodity exchange - Commodity derivatives.



Note: (Case Studies related to the above Topics to be discussed Examined internally)

Text Books

- E. Gordon Dr. K. Natarajan, J, 2020 Financial Markets and Services, [Third Edition] Himalaya Publication, New Delhi.
- N. K. Gupta & Monika Chopra 2021. Financial Markets, Institutions & Services, [Second Edition] Ane Books Pvt.Ltd.,, New Delhi.

- Shashi. K., Gupta, 2014. Financial Institutions and Markets, (Fifth Edition), Kalyani Publishers, New Delhi.
- 2 Khan. M. Y, 2012. Financial services (Sixth Edition), TMH, New Delhi.
- Neeti Gupta Shashi K Gupta, Nisha Aggarwal, 2018. Financial Institutions and Markets, [Third Edition] Kalyani Publishers, New Delhi.
- 4 S P Bhole2017. Financial Institutions and Markets: Structure, Growth & Innovation, [Sixth Edition] Mc Graw Hill Publishers, New Delhi..

Course Code	Course Name	Category	L	T	P	Credit
225IB1A5DA	INTERNATIONAL BUSINESS ENVIRONMENT	DSE	4		-	4

This course has been designed for students to learn and understand

- the significant role of international business, with its tariff and non-tariff barriers.
- the components of various business environment impact for the competitiveness of the organisation.
- The system of political and technology changing for the future business opportunities.

COURSE OUTCOMES

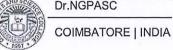
On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowled ge Level
CO1	Define the purposes pursued by business enterprises in the changing environment, highlighting the role of internal and external environment.	K2
CO2	Discuss the key economic factors which influence the business environment.	K2
CO3	Explain importance of understanding the nature of various physical conditions for making an effective business decision.	K2
CO4	Analyse the interface between economic and Socio-cultural Environment.	K2
CO5	Evaluate the key technological developments and technology acquisition and its impact on global economy.	К3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓.	✓	✓	✓
CO2	✓	✓		1	
CO3	✓ .	✓			
CO4			✓	✓	1
CO5	✓	√		✓	✓

✓	Skill Development	✓	Entrepreneurial Development
✓	Employability	✓	Innovations
7	Intellectual Property Rights		Gender Sensitization
	Social Awareness/ Environment	1	Constitutional Rights/ Human Values/ Ethics



225IB1A5DA

INTERNATIONAL BUSINESS ENVIRONMENT

SEMESTER V

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction to International Business

09 h

Evolution of international business - Nature of international business - Need & Importance of international business - Stages of internationalization - Strategy to enter global market-Approaches to international business - Tariff and non-tariff and barriers.

Unit II Business environment

10 h

Meaning- Need and importance of understanding business environment- Levels of the business environment - Environmental context of international business- Framework for analyzing international business environment: Micro and Macro environment.

Case study on understanding micro and macro environment.

Unit III Physical environment & Environmental protection

10 h

Introduction of physical environment - Significance - Topography - Climate - Infrastructure - Transportation - Energy - communication-Urbanization. Environmental protection: Fundamentals of environmental protection - Environmental problems - Environmental policy: Basic approach - Regulation - Distributive effects.

Unit IV Economic and Socio-cultural environment

10 h

Economic environment- Economic factors influencing international business- Types of economic system- World economic institutions – Cultural environment – Importance of cultural environment in business decisions- Elements of socio – cultural environment- Eastern Vs Western business culture- Social responsibilities of business.

Case study on impact of culture in global business.

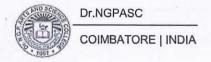
Unit V Political and Technology environment

09 h

Political environment: Types of political system- Political risks in global business- Legal environment: Bases for legal system -Sources of international law- International Legal disputes- International dispute resolution - Technological environment: Phases of technological development in business - Recent technological development in business sectors.

Case study on political risk in global business

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



Text Books

- Francis cherunilam, 2018, "International Marketing Text and cases", 14th, Edition, Himalaya Publishing House, New Delhi.
- Anant K Sundaram & Stewart J Black, 2015, "International Business Environment", 1st Edition, Pearson publications, India.

- Charles W. L. Hill, G. Tomas M. Hult & Rohit Mehtani, "Indian Institute of Foreign Trade", 2018, International Business: Competing in the Global Market place, 11th Edition, McGraw Hill Education, New Delhi.
- 2 Charles Hill, 2011, "International Business Text & Cases", 3rd Edition, Tata McGraw Hill, New Delhi.
- 3 Karpagam. M. 2021, "Environmental Economics", 3rd Ed, Sterling Publishers, New York.
- Aswathappa K, 2012, "International Business", 5th Edition, Tata McGraw-Hill Publications, New Delhi.

Course Code	Course Name	Category	L	T	P	Credit
225BI1A5DA	ADVERTISING AND SALESMANSHIP	DSE	4	-	-	4

This course has been designed for students to learn and understand

- · Fundamental knowledge about Advertising and Salesmanship
- The advertising strategies, its media and Sales Promotion Techniques.
- · Salesmanship techniques and its different strategies

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Demonstrate the functions, ethical aspects of Advertising	K3
CO2	Identify the Structure of an advertising Agency and principles of advertising layout and campaign	K3
CO3	Gain the knowledge on Digital strategies of Advertising	K2
CO4	Learn the Various tools and techniques of sale promotion	K2
CO5	Familiarize with the principles and practices of Salesmanship	K2

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	√	✓		1	✓
CO2		1	✓		IV
CO3	✓		✓		√
CO4	✓	√		1	✓
CO5		1	✓		✓

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

225BI1A5DA

ADVERTISING AND SALESMANSHIP

SEMESTER V

Total Credits:

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction to Advertising

9h

Meaning of Advertising - Importance - Objectives - Features and Functions of Advertising- Differences between Advertising vs Publicity- Advertising vs Propaganda- Social and Ethical Aspects of Advertising-Types of advertising-Approach for setting advertising objectives. Marketing Model: Defining Advertising Goals for Measured Advertising Results (DAGMAR) Model - AIDAS Model.

Unit II Advertising Agencies and Layout

9 h

Meaning - Evolution - Role - Types - Structure of an advertising Agency-Advertising Layout-Steps involved in Preparation of Layout - Functions-Principles of effective Design and Layout-Typography Printing Process-Lithography-Printing Plates and Reproduction Paper, and Cloth-Size of Advertising-Repeat Advertising-Advertising Campaign-Steps in Campaign Planning.

Unit III Digital strategies of Advertising

10 h

Digital strategies- Website planning- Social Media Marketing-Email marketing for business-Google plus for business-Google analytics. Digital Advertising: Electronic Bill Board-Web based marketing-Audio Advertising-Pay Per Click (PPC) advertising-Interactive Advertisements-Advertisement on the internet - its advantages and disadvantages.

Case study on advertising strategies.

Unit IV Sales Promotion

10 h

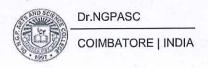
Sales Promotion - Definition- its Scope and Roles - Objectives of sales promotion - Sales promotion techniques - Trade oriented and Consumer oriented techniques - Advertising techniques of Sale Promotion - Consumer and Dealers' Promotion - Tools of Sales Promotion- Personal Selling - objectives - Steps of Personal Selling - After sales service.

Case study on Sales Promotion.

Unit V Salesmanship

10 h

Salesmanship- Definition-Its Features and Objectives - Its types, Qualities, Nature and Advantages to the Producers, Advantages to the distributors, Advantages to the Consumers and Benefits to the society or community- Difference between Selling and Salesmanship-Remuneration of salesman-Methods of Remuneration. Case study on Salesmanship.



Note: Case study (Examined Internal only).

Text Books

- Pankhuri Bhagat, 2021," Advertising and Sales Promotion", Third Edition, Excel Books Publishers, New Delhi.
- Parti Mani Sahni N.K,Gupta Meenu, 2018,"Advertising and Sales Management," Fourth Edition, Kalyani Publishers, New Delhi.

- William F. Arens, Michael F.Weigold , Christian Arens, 2020, "Contemporary Advertising", Sixteen Edition, McGraw Hill, New York.
- Sahni N.K, Meenu Gupta, 2015, "Advertising and Sales Management Text and Cases", First Edition, Kalyani Publishers, New Delhi.

 Kenneth Clow, Donald Baack, 2014, "Integrated Advertisements, Promotion
- 3 and Marketing Communication", Seventh Edition, Pearson Publication, Chennai
- Gupta S.L., Ratna V.V., 2011, "Advertising and Sales Promotion Management", First Edition, Sultan Chand & Sons, Chennai.

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

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

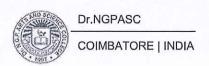
On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	understand the concept and importance of Human Resource Management.	к2
CO2	summarize about human resource planning.	к2
CO3	contrast the human behaviour process.	кЗ
CO4	assess the organizational discipline and behaviours.	к4
CO5	analyze the qualities required for a leader and directing	к4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	✓		✓
CO2	✓			✓	
CO3	✓	✓			1
CO4	1	✓	1	1	1
CO5	✓		√		1

✓	Skill Development	1	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.

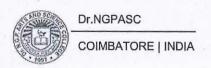
Unit V Job Satisfaction and Employee Relations

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

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

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

References

- Balaji. C.D., 2018, Human Resource Management, 1st Edition, Margham Publication, Chennai.
- Gupta, C.B., 2018, Human Resource Management, 19th Edition, S.Chand Publishing, New Delhi.
- Fred Luthans., 2015, Organizational Behaviour, 10thEdition, Tata Mc Graw-Hill Education, New Delhi.
- Memoria, C.B., 2014, Personnel Management, 24th Edition, Himalaya Publishing House Pvt. Ltd., Mumbai

and Science Course

225FI1A5GP

GE: NON- LAB PRACTICAL: FINANCIAL LITERACY

SEMESTER V

Total Credits:

2

Total Instructions Hours:

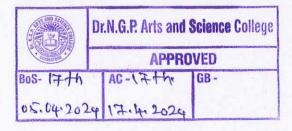
24 h

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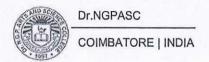
Contents

- 1 Account opening form for Saving Account and Current Account.
- Fill up Pay Slip, Withdrawal Slip and Demand Draft Challan for bank transaction.
- 3 Draft a Cheque.
- 4 OKYC and its importance for banks.
- 5 Importance of debit card, Credit Card and its usage.
- Application of mobile and internet banking, NEFT and RTGS Digital Transaction.
- Outline the eligibility of mudra bank loan and other term loan.
- 8 Social Security Schemes APY, PMSBY, PMJBY, SSA.
- 9 Importance of NPS and PPF.
- Pradhan Mantri Awas Yojana and Pradhan Mantri Ujjwala Yojana Scheme and eligibility.
- 11 Various Mutual Fund Scheme and SIP.
- 12 Financial fraud phishing

Department of Commerce (Finance), Dr. N. G. P. Arts and Science Callega Coimbatere – 641 048







Course Code	Course Name	Category	L	T	P	Credit
225BA1A6CA	MANAGEMENT ACCOUNTING	CORE	5	-	-	4

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

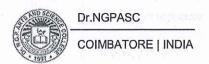
CO Number	CO Statement	Knowledge Level
CO1	perceive the concepts of Management accounting	K1
CO2	obtain knowledge to calculate the types of ratio	K2
CO3	capture the procedures relating Working Capital and Cash flow statement	K3
CO4	know the concepts of Marginal costing, Cost Volume Profit and Break-Even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

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	·	✓	1	1	
CO2	ener y pasti na	The second black and the second	√	The second second	/
CO3	√	re ander	✓		1
CO4	1	✓ ·	1		1
CO5			V	✓	√

Course Focuses on

✓	Skill Development	Entrepreneurial Development
✓	Employability	Innovations
7 <u>=</u>	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

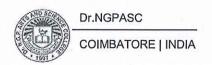
12 h

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: Problems 80% and Theory 20%

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



Text Books

- Sharma and Gupta S.K., 2023. "Management Accounting", (15th Edition.) Kalyani Publishers, New Delhi.
- Reddy T.S and Dr. Hariprsad Reddy. Y. 2013. "Management Accounting", (7th Edition) Margham Publications, Chennai.

- 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.
- 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	Т	P	Credit
225FI1A6CA	BUSINESS TAXATION	CORE	4	-	-	4

This course has been designed for students to learn and understand

- business taxation in modern economies.
- the legal provision related to GST and procedure for Registration.
- the overview of Supply under GST.

COURSE OUTCOMES

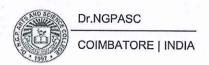
On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	know the fundamentals about Taxation.	K1
CO2	understand the Constitutional amendment of GST.	K2
CO3	understand Supply under GST.	K2
CO4	analyze the tax liability and Input tax credit.	K3
CO5	gain knowledge in GST Registration process.	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	1				1
CO2	✓	2			✓
CO3	✓	✓	2 , 1	√	✓
CO4	✓		8 1		✓
CO5	✓				✓

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



225FI1A6CA

BUSINESS TAXATION

SEMESTER VI

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction to Business Taxation

09 h

Definition of tax - Features of business taxation - Objectives - Canons of taxation - Distinction between direct tax and indirect tax - Indirect tax in India.

Unit II Goods and Services Tax

10 h

Introduction to GST - Objectives of GST- Constitutional amendment of GST-Types of GST in India - Enactment of GST bills - GST Council and its functions - Imports are taxed under GST- GST bill.

Case Study on various GST rates in India.

Unit III Concept of Supply under GST

10 h

Meaning of supply - Taxable event under supply - Significance of consideration - Import of services - Taxability of imported services - Time of supply of goods - Time of supply of services - Value of supply - Inter state and Intra state supply. Case Study on Place, Time of supply of goods and services.

Unit IV Levy and Collection of GST

10 h

Provision relating to levy and collection of CGST - The Liability of composite supply and mixed supply - Computation of levy - Input Tax Credit - Eligibility and conditions for availing Input Tax Credit - Reversal and reclaim of Input Tax Credit - Zero rated supply.

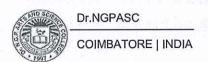
Case study on Provision relating to levy.

Unit V GST Registration Procedures

09 h

Importance of registration - Procedure for registration - Credit and Debit note under GST- Records maintained by registered persons - Types of GST returns and due dates - Inward Supplies - Payment of Tax - provision relating to Refund of Tax - E-Way Bill.

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



Text Books

- Reddy.T.S & Hariprasad Reddy.Y, 2023, "Business Taxation", Third Edition, Margham Publications, Chennai.
- Mehrotra H.C and Agarwal V.P, 2023, "Good and Services Tax", Twelfth Revised Edition, Sahitya Bhawan Publications, Uttar Pradesh.

- Balachandran V, 2023, "Indirect Taxation", Nineteenth Edition, Sultan Chand & Sons, New Delhi.
- Nikhil Gupta.CA, Anoop Modi & Mahesh Gupta, C A, 2023,"Indirect Tax Goods and Services Tax (GST)", SBPD Publications, Uttar Pradesh.
- Parameswaran R. & C A. Viswanathan P., 2018, "Indirect Taxes GST and Customs Laws", Kavin Publications, Coimbatore.
- CA Raman Kumar Gupta, 2022, "Proceedings and Penalty under GST", Second Edition, Commercial Law Publishers (India) Pvt. Ltd, New Delhi.

Course Code	Course Name	Category	L	T	P	Credit
225FI1A6SA	INSURANCE AND RISK MANAGEMENT	SEC	3	-	_	2

This course has been designed for students to learn and understand

- the fundamentals of Insurance.
- procedures for claims and settlement.
- concepts of risk management.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	know the evolution, nature and Insurance organizations in India.	K2
CO2	understand various insurance policies and procedures.	K1
CO3	learn about various procedures related to obtaining license, cancellation and termination.	K2
CO4	understand risk and uncertainty, risk management principles and relationship between risk and capital.	K2
CO5	learn risk classification, risk management processes, risk identification methods, and statistical tools for risk assessment.	К3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	✓	1	1
CO2	✓	✓	✓	1	1
CO3	1	✓	✓	/	✓
CO4	1	1	✓	✓	✓
CO5	ids 🗸 interior	√	√	/	1

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

225FI1A6SA

INSURANCE AND RISK MANAGEMENT

SEMESTER VI

Total Credits:

2

Total Instruction Hours:

36 h

Syllabus

Unit I Introduction to Insurance

07 h

Introduction – Meaning and Definition – Evolution of Insurance - Functions of Insurance – Purpose and need of Insurance - Nature of Insurance – Role and Importance of Insurance - LIC- GIC.

Unit II Principles and Procedures

08 h

Meaning - Importance - Terms used (Insured, Proposal, Policy, Premium, Claim), Principles of Insurance - Double Insurance - Re- Insurance - Insurable Interest - Procedure for taking policy, Fire Insurance - Marine Insurance - Health Insurance - General Insurance.

Case Study on Claim Processing and Assessment in a Large-Scale Factory Fire

Unit III Regulatory Framework for Insurance Agents

07 h

IRDA - Pre - Requisite for obtaining a license - Duration of license - Cancellation of license - Revocation or suspension - Appointment - Termination of agent - Code of conduct - Unfair practices - Material information.

Unit IV Introduction to Risk Management

07 h

Introduction - Meaning and Definition of risk - Risk and uncertainty - Nature of risk - Sources of risk - Handling risks. Risk Management: Structure - Need - Objectives - Benefits - Nature - Development of Risk Management - Relation between risk and Asset - Risk Management Function.

Case Study on Risk vs Uncertainty in Investment Decisions

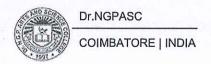
Unit V Risk Management methods

07 h

Growing interest in risk management - Methods of classifying risk - Risk management process - Methods of risk identification. Risk Assessment - Statistical Methods and Probability Concept - Diversification of risk using risk pooling.

Case Study on Risk Pooling and Diversification in Health Insurance Models

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



Text Books

- Mishra M.N and Mishra S.B, 2021, "Insurance Principles and Practice", Twenty Second Edition, Sultan Chand and Sons, New Delhi.
- Gupta P.K, 2016, "Essentials of Insurance and Risk Management", First Edition, Himalaya Publishing house, New Delhi.

- Periasamy P, 2017, "Principles and Practice of Insurance", Second Edition, Himalaya Publishing house, New Delhi.
- 2 Agarwal O.P, 2017, "Banking and Insurance Management", Fourth Revised Edition, Himalaya Publishing house, New Delhi.
- Mohan Prakash N.R, 2016, "Banking Risk and Insurance Management", Vikash Publishing, Chennai.
- 4 Materials issued by Insurance Regulatory and Development Authority of India, Hyderabad.

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

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					
CO1	CO1 know the basic concept of investment.				
CO2	learn about the investment market.	K2			
CO3	apply the risk and return concepts for investment.	КЗ			
CO4					
CO5	cos understand listing procedures and stock brokers roles.				

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	1	1	1
CO2	✓	1	1	1	1
CO3	✓	✓	1		
CO4	✓			√	
CO5	✓	√		1	

✓	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:

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.

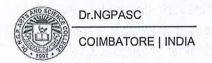
Unit V Listing of Securities

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

- Bhalla V.K., 2020, "Fundamentals of Investment Management", Second Edition, Sultan Chand & Sons, New Delhi.
- Preethi Singh, 2023 "Investment management", Himalaya Publishing House, NewDelhi.

- Rustagi R. P, 2023, "Investment Management", Sultan Chand & Sons, New Delhi.
- Avadhani, V.A., Investment Management, Himalaya Publishing House, NewDelhi, 2022.
- Prasanna Chandra, 2017, "Investment Analysis and Portfolio Management", Fifth Edition, MC Graw Hill, Chennai.
- Securities Market Foundation, National Institute of Securities Markets, Mumbai.

Course Code	Course Name	Category	L	T	P	Credit
225IB1A6DA	INDIA'S FOREIGN TRADE AND LEGISLATION	DSE	4	-	-	4

This course has been designed for students to learn and understand

- the basic concept of India's foreign trade
- the recent foreign trade policy
- the foreign exchange management act

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level		
CO1	identify the various regulations pertaining to India's foreign trade policy	К2		
CO2	analyze trends in India's export trade, including the composition of commodities and projects	КЗ		
CO3	evaluate the legal and regulatory frameworks governing India's foreign trade			
CO4	identify and apply export promotion schemes, market entry			
CO5	Outline the role of International Trade Organization in international trade.	КЗ		

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	manda 🗸 not den	√	1	1	✓
CO2	√	med and comp	Residence is the	areneng, atograf (✓
CO3	✓	✓	✓	✓	✓
CO4		/		✓	✓
CO5	✓	1	SELECTION OF THE PARTY.	✓	✓

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

225IB1A6DA

INDIA'S FOREIGN TRADE AND LEGISLATION

SEMESTER VI

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction to India's Foreign Trade

10 h

Overview of India's foreign trade - Importance, composition, and direction - Evolution of India's trade policy- Export and Import trade procedure and documentation- Trade in goods and services - Government support for exports: EoU and SEZ - Digital transformation in foreign trade.

Unit II India's Export Trade Trends and Nature

08 h

India's export trade –Trends nature: Commodity exports and project exports-Composition of exports- Traditional and Non-traditional products- Direction of export trade- Trade agreements and treaties.

Case study on Project exports.

Unit III Legal and Regulatory Framework Governing Foreign Trade

12 h

Foreign Trade (Development and Regulation) Act, 1992 - Recent Foreign Trade Policy (FTP): Key highlights - Foreign Exchange Management Act (FEMA) - Free Trade Agreements (FTAs) - Customs Act, 1962: Types of Customs Duties - Dispute settlement mechanism.

Unit IV Export Promotion and Marketing Strategies

09 h

Export promotion schemes: Focus Product Scheme (FPS), Focus Market Scheme (FMS), Duty drawback - Market entry strategies - Export pricing and marketing - Role of export Promotion councils - E-commerce and Digital platforms.

Case study on export pricing

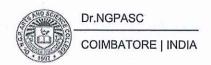
Unit V International Trade Organizations

09 h

World Trade Organization (WTO): Objectives and role- General Agreement on Tariffs and Trade (GATT): Objectives and role – International Monetary Fund (IMF): Objectives and role- Asia Pacific Economic Cooperation (APEC): Objectives and role- G20: Objectives and role- BRICS: Objectives and role.

Case study on role of International Trade Organizations in India's Foreign Trade.

Note: Case study Examined internal only



Text Books

- P. Subba Rao, 2020, "International Business: Text and Cases", 4th Edition, Himalaya Publishing House, India.
- 2 R. S. Chhokar and M. B. Rao, 2018, "India's Foreign Trade and Investment", 1st Edition, New Century Publications, India.

- Nabhi Kumar Jain, 2021, "Export Import Procedures and Documentation", 21st Edition, Nabhi Publications, India.
- Francis Cherunilam, 2019, "International Trade and Export Management", 18th Edition, Himalaya Publishing House, India.
- Robert M. Stern, 2017, "Global Trade Policy: Questions and Answers", 1st Edition, World Scientific Publishing Company, Singapore.
- S. A. Sherlekar, 2016," Essentials of Export Marketing", 1st Edition, Himalaya Publishing House, India.

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

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

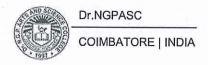
CO Number	CO Statement	Knowledge Level
CO1	understand the retail operations ,strategies and industry trends	K2
CO2	express the crucial role of location in retail success	K2
CO3	demonstrate the elements of Communication process and Various Techniques of Retail Logistics	К3
CO4	identify the Various Key areas in Merchandise management	КЗ
CO5	determine the global aspects of retail operations and strategy	К3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓		1	✓	√
CO2	✓	✓	✓		✓
CO3	✓	F	✓	✓	3
CO4	1	1	√ .		✓
CO5	✓	√	✓	✓	√

Course Focuses on

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



		*
225BI1A6DA	RETAIL MARKETING	SEMESTER VI
		n e

Total Credits:

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.

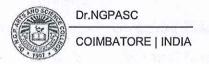
Case study on Retail Pricing

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

- Srinivasa Rao, 2020, "Retail Marketing", Global Vision Publishing House, New Delhi.
- David Gilbert, 2010, "Retail Marketing", Sixth Edition, Pearson Education Limited Publishers, New Delhi.

- Arunangshu Giri, Pradip Paul and Satakshi Chatterjee, 2022,"Retail Management", PHI Learning, New Delhi
- Barry Berman, 2017, "Retail Management a strategic Approach", Dorling-Kindersley (India) Pvt Ltd, New Delhi.
- 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	Т	P	Credit
225CO1A6DA	ORGANIZATIONAL BEHAVIOR	DSE	4	-	-	4

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.	К3
CO4	interpret the interpersonal relationship and group behavior.	К3
CO5	assess conducive organizational culture.	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	organista die glaciae icenie	✓	Axion Virginia	1	
CO2		ii, lii si sies	1	-	~
CO3	√ le		✓		✓
CO4	✓		✓		
CO5	-	✓	1	✓	✓

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

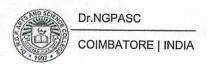
Organization structure: Formation – Groups in organizations – Influence – Group dynamics – Emergence of informal leaders and working norms – Group decision making techniques – Team building - Interpersonal relations – Communication – Control.

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.

Text Books

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

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

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.	КЗ
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.	К3
CO5	apply the principles of portfolio management and construct an efficient portfolio.	КЗ

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	√	1	√
CO2	✓		1	1	
CO3	✓	✓	√		✓
CO4	√	✓ ·	1	✓	1
CO5	✓		√	✓	in .

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's. (Simple Problems).

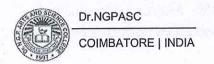
Unit V Portfolio Revision

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)



Text Books

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

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

- Prasanna Chandra, 2021, "Investment Analysis and Portfolio Management", Sixth Edition, MC Graw Hill, Chennai.
- 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.
- Gurusamy S, 2018, "Security Analysis and Portfolio Management", Vijay Nicole imprints Private Limited, Chennai.

Course Code	Course Name	Category	L	T	P	Credit
225IB1A6DB	INTERNATIONAL BANKING AND FINANCE	DSE	4	-	-	4

This course has been designed for students to learn and understand

- the basics of international banking and banking operations.
- the mechanism of forex market.
- the importance of adequate planning relative to the financial aspects of international trade.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level		
CO1				
CO2	learn the type of international financial markets.			
CO3	explore various financial institutions supporting EXIM finance	К3		
CO4	summarize foreign exchange markets and transactions.	K3		
CO5	identifying the requirements for export and import finance.	КЗ		

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	√	√	1		1
CO2	✓				
CO3	1	Participation of the	1	✓	
CO4	✓	✓		Sant Asylle Roll State	✓
CO5	√	✓	1	✓	✓

COURSE FOCUSES ON

1	Skill Development	1	Entrepreneurial Development		
1	Employability		Innovations		
	Intellectual Property Rights		Gender Sensitization		
	Social Awareness/ Environment		Constitutional Rights/ Human Values/ Ethics		

225IB1A6DB

INTERNATIONAL BANKING AND FINANCE

SEMESTER VI

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction to International Banking

10 h

Evolution of international banking – Reasons for growth of international banking – Characteristics and dimensions of international banking – Recent trends in international banking – Organizational features of international banking – International interbank business – International private banking.

Unit II English Banking and Federal reserve system

10 h

Foreign banking system - Importance and characteristics. English banking system - EURO currency. Federal reserve system - Organizational structure - Importance of developed money market in a banking system - London money market - New York money market - Comparison between London money market and New York money market

Case study on federal reserve policy making.

Unit III International Financial Institutions

10 h

International Monetary Fund (IMF): Objectives – Function. Organization structure. International Bank for Reconstruction and Development (IBRD): Objectives – Function – Organization structure. International Development Association (IDA): Objectives – Function – Organization structure. - International Finance Corporation (IFC): Objectives – Function – Organization structure. BRICS - New Development Bank.

Unit IV Export and Import Finance

08 h

Sources of international finance - Modes of international payments. - Export credit system in India: Reserve bank of India, EXIM bank, Commercial banks, ECGC - Pre-shipment credit - Post shipment credit - Line of credit (LOC) - Deferred payment.

Case study on selecting the modes of international payments

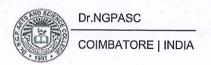
Unit V International Settlements

10 h

Inward remittance – Export documentary collections – Export clean bill collections – Export L/C notice – Export L/C negotiation – Outward remittance – Import documentary collections – Import L/C – Multi currency clearing – Full value remittance – IB E-customs clearance – NRA account – SWIFT – CHIPS – CHAPS.

Case study on multi currency clearing.

Note: Case study Examined internal only



Text Books

- Carmela D'Avino and Mimoza Shabani, 2024, "International Banking in Global Perspectives", 1st Edition, Routledge, India.
- Jeevanandam.C, 2020, "Foreign Exchange Practice, Concepts & Control", 17th Revised Edition, Sultan Chand Publications, Delhi.

- Bimal jaiswal, 2020, "International Finance/ Foreign Exchange Management", New Royal Book Co, India.
- 2 Kurgman M, 2017, "International Finance theory and policy", 10th Edition, Pearson, Chennai.
- Annie Stephen, 2015, "International Finance", 1st Edition, Himalaya Publishing House, Mumbai.
- Davies, H., & Green, D. (2010). Banking on the future: The fall and rise of central banking. Princeton. N.J: Princeton University Press.

Course Code	Course Name	Category	L	T	P	Credit
225BI1A6DB	CUSTOMER RELATIONSHIP MANAGEMENT	DSE	4	-	12	4

This course has been designed for students to learn and understand

- the basics concept of Customer Relationship Management to attain the corporate Goals.
- the theoretical knowledge and practical application of key CRM concepts, tools and strategies to enhance customer relationships
- the technological Tools for Data Mining and successful implementation of CRM in the Organizations.

COURSE OUTCOMES

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

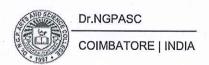
CO Number	CO Statement	Knowledge Level
CO1	CO1 understand the fundamentals of customer relationship management	
CO2	identify the concept of e-CRM and its different levels	K2
CO3	develop a framework of CRM	K3
CO4	determine CRM planning and implementation strategies	КЗ
CO5	develop customer retention strategy	КЗ

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO2 PO3 PO4		PO5
CO1	✓	. 🗸	✓	1	
CO2	✓		✓	✓	
CO3	✓	✓		78	
CO4	✓	1			1
CO5	✓	✓	✓	✓	✓

Course Focuses on

✓	Skill Development	1	Entrepreneurial Development
✓	Employability		Innovations
	Intellectual Property Rights		Gender Sensitization
✓	Social Awareness/ Environment		Constitutional Rights/ Human Values/ Ethics



225BI1A6DB

CUSTOMER RELATIONSHIP MANAGEMENT

Total Credits:

4

SEMESTER VI

Total Instruction Hours:

48 h

Syllabus

Unit I Introduction

10 h

Customer Relationship Management (CRM) - Definition - Evolution of CRM -Factors responsible for CRM growth - Framework, Benefits, Types and Scope of CRM - Customer acquisition to customer loyalty- Significance of CRM - Relationship between CRM and Technology.

Electronic CRM Unit II

10 h

Introduction - Meaning - Evolution of e-CRM - Different levels of e-CRM- Concept of Mobile CRM - Differences between CRM and e-CRM - Need to adopt e-CRM in a liberalized economy - Managing e-CRM - Online Brand and CRM - Customer Satisfaction.

Case Study on e-CRM on customer behavioral and attitudinal loyalty.

Customer Relationship Management Process and Strategy Unit III

Introduction- Objectives - CRM Process- Managers for CRM Process- Parameters and Determinants of CRM - Strategic prospective on CRM - Competitive Agility -Strategic Framework for CRM - Creating a CRM Culture - Building Blocks of CRM-CRM Strategies.

CRM Planning and Implementation Unit IV

10 h

CRM Planning: Introduction - Components of Planning - Estimation of Return on Investment - Resources and Priorities of Planning and Budgeting.

CRM Implementation: Introduction - Considerations for the CRM implementation -Selection process of CRM Solution - Framework of Successful CRM - Implementation Steps.

[Case study on CRM Implementation.

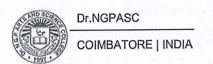
Customer Retention Strategy

9h

Introduction - Customer Retention - Customer Centric Attitude - Internal Collaboration - Designing Database carefully - Choosing the right CRM Tools -Building Relationships - Retaining Customer through added Benefits - Conflict Management and Customer Retention - CRM Opportunities and Challenges.

Case Study on Building Relationships with Customers.

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



Text Books

- Govinda Bhat K, 2017, "Customer Relationship Management", First Edition, Himalaya Publication House Pvt. Ltd, Mumbai.
- 2 Ekta Rastogi, 2011, "Customer Relationship Management", First Edition, Excel Books, New Delhi.

- Paramjeet kaur, 2021, "Customer Relationship Management ", Second Edition, 1 Kalyani Publishers, New Delhi.
- Shainesh G, Jagdish N Sheth 2007 " Customer Relationship Management: A

 Strategic Perspective" MacMillan India Ltd, New Delhi.

 Jagdish N Sheth, Parvatiyar Atul, G Shainesh, 2017 "Customer Relationship
- 3 Management: Emerging Concepts, Tools and Applications", Fourth Edition, McGraw Hill, New York.
- Barry Berman and Joel R Evans 2006 "Retail Management A Strategic Approach" Tenth Edition, Prentice Hall of India.

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

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	CO1 understand the concept of Industrial relations.	
CO2	infer the industrial disputes and labour welfare.	к2
CO3	Sketch out the labour legislation and legal provisions of wage	
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		✓	✓	✓	₹ Alan ya m
CO2	1	1	✓	✓	*
CO3	✓	✓	✓	✓	V
CO4				✓	1
CO5		1		. 🗸	1

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

225CO1A6DB INDUSTRIAL RELATIONS AND LABOUR LAW SEMESTER VI

Total Credits:

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

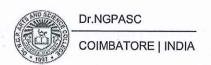
Origin and growth of labour legislation in India - Principles of labour legislations-Factories Act, 1948- Minimum Wages Act, 1948- Payment of Wages Act, 1936-Payment of Bonus Act, 1965- Trade Unions Act,1926(recent amendments). Trade union movement in India- Objective -Role - Functions and procedures 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.



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.

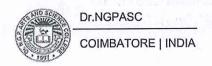
Case Studies related to the Economic Problems of migrant laborers.

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

Text Books

- Dinkar Pagare, 2020, "Industrial Relations and Labour Laws", Edition, Sultan Chand & Sons, New Delhi.
- Dr. J. Mahalakshmi, 2024, "Industrial Relations & Wage Laws (Labour Law)",1st edition, Allahabad Law Agency, New Delhi.

- S.C. Srivastava, 2022, "Industrial Relations and Labour Laws", 8th Edition, Vikas Publishing., Noida- 201301.
- Dr. Sharmila Ghuge., 2024, "Labour Law and Industrial Relations", 1st Edition, Himalaya Publishing House Pvt. Ltd., New Delhi.
- Parul Gupta, 2023" Industrial Relations & Labour Laws for Managers", 2nd Edition, Taxmann Publications, New Delhi,
- Dr. Sathish Kumar Saha, Anju Agarwal, 2020, "Industrial Relations and Labour Laws", SBPD Publications, Agra.



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

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

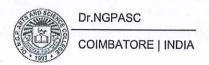
CO Number	CO Statement	Knowledge Level
CO1 understand the concept of Creativity, Invention and innovation		K2
CO2	K2	
CO3 understand the basics of trademarks and industrial designs		K2
CO4 acquire knowledge about copyright and copyright law		K2
CO5	CO5 identify Geographical Indications	

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	√	1		√	✓
CO2	✓	✓		1	
CO3	✓	✓	1	✓	1
CO4	√	1	✓	1	Later -
CO5	√	√		✓	1

Course Focuses on

✓	Skill Development	1	Entrepreneurial Development
1	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

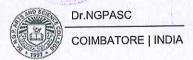
Case Study: Vanilla Ice vs David Bowie & Queen.

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



Text Books

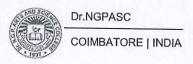
Nithyananda K. V. 2019, "Intellectual Property Rights Protection and

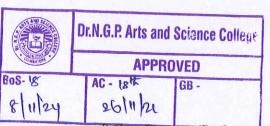
- Management India", First Edition, Cengage Learning India Private Limited, New Delhi.
- Ghawlarhs, 2020, "Introduction to Intellectual Property Rights", CBS, New Delhi.

References

- Ahuja V. K. 2017, "Law relating to Intellectual Property Rights and quot India", Lexis Nexis, Mumbai.
- 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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B.Com.Finance (Students admitted during the AY 2022-23)