

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

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)
Approved by Government of Tamil Nadu & Accredited by NAAC with A++ Grade (3rd Cycle - 3.64 CGPA)
Dr. N.G.P. - Kalapatti Road, Coimbatore – 641 048, Tamil Nadu, India
Web: www.drngpasc.ac.in | Email: info@drngpasc.ac.in | Phone: +91-422-2369100

REGULATIONS 2022-23 for Under Graduate Programme (Outcome Based Education model with Choice Based Credit System)

B.Com. (Professional Accounting)

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

Programme: B.Com. (Professional Accounting)

Eligibility:

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

Programme Educational Objectives:

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

1. Apply strong accounting skills and knowledge to develop smart decisions and solutions for the upliftment of the society.
2. Utilize a rich set of communication, teamwork and leadership skills to excel in their profession, research and entrepreneurship.
3. Perform consistent improvement in their professional career as well as in research and entrepreneurial path by inculcating life-long learning, and appreciating human values and ethics.



PROGRAMME OUTCOMES:

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

PO Number	PO Statement
PO1	Apply knowledge of accounting, finance and law in appropriate situations as required by the industry.
PO2	Communicate to professional and non-professional community by making comprehensible presentations, writing effective reports, designing documentation and providing unambiguous instructions.
PO3	Think innovatively and convert challenges into opportunities as an employer in the professional field, eventually providing solutions for the betterment of the society.
PO4	Demonstrate the skill of functioning effectively as an individual and as member/ leader in diverse teams and multi-disciplinary projects giving significant contributions in terms of accounting and management issues.
PO5	Prepare them for updating knowledge continuously based on their chosen professional career through life long independent learning committed to ethical and social responsibilities pertaining to the professional community.



B.Com. Professional Accounting-Scheme (2022-23 Batch)

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


Part	Subjects	No.of Papers	Credit	Semester No.
I (12 Credits)	Tamil / Hindi / French/Malayalam	4	4 x 3 = 12	I & IV
II (12 Credits)	English	4	4 x 3 = 12	I & IV
III (108 Credits)	Core (Credits 3,4)	15	15 x 4 = 60	I to VI
		2	2 x 3 = 6	
	Core Practical (Credits 2)	2	2 x 2 = 4	I & II
	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 to VI
IV (8 Credits)	Industrial Training	1	2	V
	Environmental Studies (AECC)	1	2	I
	Basic Tamil/ Advance Tamil /Human Rights & Women's Rights (AECC)	1	2	II
	Innovation & IPR/Innovation, IPR & Entrepreneurship (AECC)	1	2	VI
V (2 Credits)	Generic Elective (GE) (AEEC)	1	2	V
	NSS/NCC/YRC/RRC/Yoga/Sports/Clubs	-	2	I - II
TOTAL CREDITS			142	




CURRICULUM

B.COM. (PROFESSIONAL ACCOUNTING)

Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
First Semester										
Part- I										
221TL1A1TA	Language-I	Tamil-I: Ikkala Illakiyam	4	1	-	3	50	50	100	3
221TL1A1HA		Hindi-I: Modern Literature								
221TL1A1MA		Malayalam-I: Modern Literature								
221TL1A1FA		French - I: Grammar, Translation and Civilization								
Part- II										
221EL1A1EA	Language-II	Professional English- I	4	-	1	3	50	50	100	3
Part- III										
225PA1A1CA	Core Theory-I	Financial Accounting	5	1	-	3	50	50	100	4
225CI1A1CA	Core Theory-II	Principles of Management	4	-	-	3	50	50	100	4
225PA1A1CP	Core Practical-I	Spreadsheet Modeling for Business Decisions-I (Excel & Access)	-	-	4	3	50	50	100	2
222MT1A1IA	IDC- I	Business Mathematics	4	-		3	50	50	100	4
Part-IV										
223MB1A1AA	AECC-I	Environmental Studies	2	-	-	3	50	-	50	2
Part-V										
225PA1A1XA	Extension Activity	NSS/NCC/YRC/RRC/ Yoga/Sports	-	-	-	-	50	-	50	1
Total			23	2	5				700	23


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

 Dr.N.G.P. Arts and Science College		
APPROVED		
BoS-13 th 08.08.22	AC-13 th 06.9.22	GB-18 th 10.9.22




Dr.NGPASC
 COIMBATORE | INDIA

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

Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Second Semester										
Part-I										
221TL1A2TA	Language-I	Tamil-II: Ara Ilakkiyam	4	1	-	3	50	50	100	3
221TL1A2HA		Hindi-II: Modern Literature								
221TL1A2MA		Malayalam-II: Modern Literature								
221TL1A2FA		French -II: Grammar, Translation and Civilization								
Part- II										
221EL1A2EA	Language-II	Professional English -II	4	-	1	3	50	50	100	3
Part- III										
225PA1A2CA	Core - III	Advanced Accounting - I	5	1	-	3	50	50	100	4
225CR1A2CA	Core - IV	Business Law	4	-	-	3	50	50	100	4
225PA1A2CP	Core Practical - II	Spreadsheet Modeling for Business Decisions-II	-	-	4	3	50	50	100	2
222MT1A2IA	IDC - II	Business Statistics	4	-	-	3	50	50	100	4
Part-IV										
221TL1A2AA	AECC-II	Basic Tamil	2	-	-	3	50	-	50	2
221TL1A2AB		Advanced Tamil								
225CR1A2AA		Human Rights and Women's Rights								
Part-V										
225PA1A2XA	Extension Activity	NSS/NCC/YRC/ RRC/Yoga/ Sports/Clubs	-	-	-	-	50	-	50	1
Total			23	2	5				700	23

1/12/22
 BoS Chairman/HoD
 Department of Commerce (PA)
 Dr. N. G. P. Arts and Science College
 Coimbatore - 641 048


 Dr.N.G.P. Arts and Science College		
APPROVED		
BoS- 1 st 1.12.2022	AC - 1 st 19.01.2023	GB - 1 st 30.01.2023




Dr.NGPASC
 COIMBATORE | INDIA

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

Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits	
							CIA	ESE	Total		
Third Semester											
221TL1A3TA	Language-I	Tamil-III	3	1	-	3	50	50	100	3	
221TL1A3HA		Hindi-III									
221TL1A3MA		Malayalam-III									
221TL1A3FA		French –III									
221EL1A3EA	Language-II	Professional English-III	3	1	-	3	50	50	100	3	
225PA1A3CA	Core- V	Advanced Accounting -II	5	1	-	3	50	50	100	4	
225PA1A3CB	Core- VI	Cost and Management Accounting	5	-	-	3	50	50	100	4	
225BI1A3CB	Core- VII	Company Law	4	-	-	3	50	50	100	4	
225CO1A3IA	IDC- III	Business Economics	4	-	-	3	50	50	100	4	
225PA1A3SP	SEC-I	Banking Operations (Non - Lab Practical)	-	-	3	3	50	50	100	2	
Total			24	3	3				700	24	


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

 Dr.N.G.P. Arts and Science College		
APPROVED		
BoS-15th	AC-15th	GB-20th
08.06.2022	14.07.2022	05.08.2022




Dr.NGPASC

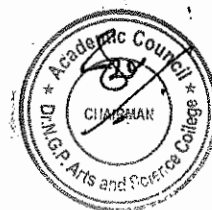
COIMBATORE | INDIA

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

Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Fourth Semester										
Part-III										
221TL1A4TA	Language-I	Tamil-IV	3	1	-	3	50	50	100	3
221TL1A4HA		Hindi-IV								
221TL1A4MA		Malayalam-IV								
221TL1A4FA		French –IV								
221EL1A4EA	Language-II	Professional English-IV	3	1	-	3	50	50	100	3
225PA1A4CA	Core- VIII	Corporate Accounting	5	1	-	3	50	50	100	4
225PA1A4CB	Core– IX	Financial Reporting	5	-	-	3	50	50	100	4
225PA1A4CC	Core– X	Principles of Marketing	4	-	-	3	50	50	100	3
224CT1A4IB	IDC-IV	Cyber Security	4	-	-	3	50	50	100	4
225PA1A4SP	SEC–II	Secretarial Correspondence (Non-Lab Practical)	-	-	3	3	50	50	100	2
Total			24	3	3				700	23

16/10/23
BoS Chairman/HoD
Department of Commerce (PA)
Dr. N. G. P. Arts and Science College
Coimbatore - 641 048

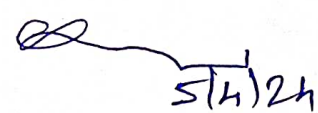

 Dr.N.G.P. Arts and Science College		
APPROVED		
BoS - 16 th 16/10/2023	AC - 16 th 13/12/2023	GB - 21 st 05/01/2024




Dr.NGPASC
 COIMBATORE | INDIA

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

Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Fifth Semester										
Part-III										
225CR1A5CA	Core- XI	Advanced Corporate Accounting	5	-	-	3	50	50	100	4
225AT1A5CA	Core- XII	Income Tax Law and Practice	5	1	-	3	50	50	100	4
225CO1A5CB	Core- XIII	Research Methodology	4	-	-	3	50	50	100	4
225PA1A5CA	Core- XIV	Banking Law and Practice	5	-	-	3	50	50	100	4
225PA1A5SP	SEC Practical-III	Statistical tools for Data Analysis	-	-	4	3	50	50	100	2
225FI1A5DA	DSE -I	Financial Markets	4	-	-	3	50	50	100	4
225IB1A5DA		International Business Environment								
225BI1A5DA		Advertising and Salesmanship								
225CO1A5DA		Human Resource Management								
225PA1A5TA	IT	Industrial Training	-	-	-	3	50	50	100	2
Part-IV										
	GE		-	-	2	-	50	-	50	2
Total			23	1	6				750	26


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

 Dr. N.G.P. Arts and Science College		
APPROVED		
BoS-17th 5/4/24	AC - 17th 17/4/24	GB -



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

Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Sixth Semester										
Part-III										
225FI1A6CA	Core- XV	Business Taxation	4	-	-	3	50	50	100	4
225PA1A6CV	Core- XVI	Project and Viva Voce	-	-	8	3	50	50	100	4
225PA1A6CA	Core- XVII	Auditing and Assurance	5	-	-	3	50	50	100	3
225PA1A6SP	SEC - IV	Practical Taxation (Non-Lab Practical)	-	-	3	3	50	50	100	2
225FI1A6DA	DSE -II	Investment Management	4	-	-	3	50	50	100	4
225IB1A6DA		India's Foreign Trade and Legislation								
225BI1A6DA		Retail Marketing								
225CO1A6DA		Organizational Behavior								
225FI1A6DB	DSE -III	Security Analysis and Portfolio Management	4	-	-	3	50	50	100	4
225IB1A6DB		International Banking and Finance								
225BI1A6DB		Customer Relationship Management								
225CO1A6DB		Industrial Relations and Labour Law								
Part-IV										
225BI1A6AA	AECC-III	Innovation and IPR	2	-	-	3	50	-	50	2
Total			19	-	11				650	23
Grand total									4200	142

M. S. G. 8/11/23
 BoS Chairman/HoD
 Department of Commerce (PA)
 Dr. N. G. P. Arts and Science College
 Coimbatore - 641 048

Dr.N.G.P. Arts and Science College		
APPROVED		
BoS- 18 th 08.11.24	AC - 18 th 26.11.24	GB -



Dr. NGPASC
 COIMBATORE | INDIA

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

DISCIPLINE SPECIFIC ELECTIVE

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

Semester V (Discipline Specific Elective I)

List of Elective Courses

S. No.	Course Code	Name of the Course
1.	225FI1A5DA	Financial Markets
2.	225IB1A5DA	International Business Environment
3.	225BI1A5DA	Advertising and Salesmanship
4.	225CO1A5DA	Human Resource Management
5.	225PA1A5DA	Enterprise Information System

Semester VI (Discipline Specific Elective II)

List of Elective Courses

S. No.	Course Code	Name of the Course
1.	225FI1A6DA	Investment Management
2.	225IB1A6DA	India's Foreign Trade and Legislations
3.	225BI1A6DA	Retail Marketing
4.	225CO1A6DA	Organizational Behaviour
5.	225PA1A6DA	Strategic Management

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
5.	225PA1A6DB	Corporate Governance with Business Ethics



GENERIC ELECTIVE COURSES (GE)

The following are the courses offered under Generic Elective Course

Semester V (GE)

S.No.	Course Code	Course Name
1	225PA1A5GA	Fundamentals of Auditing

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	225PA1ASSA	Introduction to Information Technology
2	225PA1ASSB	Executive Business Communication



UG - REGULATION (R4)

(Students admitted in the AY 2022-23)

(OUTCOME BASED EDUCATION WITH CBCS)

1.NOMENCLATURE

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

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

1.3 Batch: Refers to the starting and completion year of a programme of study. Eg. Batch of 2022-25 refers to students belonging to a 3 year Degree programme admitted in 2022 and completing in 2025.

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

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



1.5 Project Work:

Course involving application of knowledge in problem solving / analyzing /exploring a real life situation / difficult problem. The Project work will be given in lieu of a Core paper.

Internship/Industrial Training

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

1.6 Extra Credits:

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

2. STRUCTURE OF PROGRAMME

2.1 PART- I: LANGUAGE- I

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

2.2 PART- II: LANGUAGE- II

English will be offered during the first four semesters.

2.3 PART- III:

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

2.4 PART- IV:

2.4.1 Ability Enhancement Compulsory Course (AECC):

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

Basic Tamil

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

(OR)



Advanced Tamil

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

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

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

2.5 PART- V: EXTENSION ACTIVITIES

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

3. CREDIT ALLOTTMENT

The following is the credit allotment:

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

4. DURATION OF THE PROGRAMME

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



5. REQUIREMENTS FOR COMPLETION OF A SEMESTER

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

6. EXAMINATIONS

The end semester examinations shall normally be conducted after completing 90 working days for each semester. The maximum marks for each theory and practical course shall be 100 with the following breakup:

a) Mark distribution for Theory Courses

Continuous Internal Assessment (CIA) : 50 Marks

End Semester Exams (ESE) : 50 Marks

Total : 100 Marks

i) Distribution of Internal Marks

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



Assignment Rubric

(Maximum -20 marks converted to 5 marks)

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

Breakup for Attendance Marks:

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



Note:

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

Break up for Library Marks:

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

Note:

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

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

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

Components for Skill Enhancement

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

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



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

ii) Distribution of External Marks

Total	:	50
Written Exam	:	50

Marks Distribution for Practical course

Total	:	100
Internal	:	50
External	:	50



i) Distribution of Internals Marks

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

ii) Distribution of Externals Marks

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

A) Mark Distribution for Project/Internship/Industrial Training

Total	:	100
Internal	:	50
External	:	50

i) Distribution of Internal Marks

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



ii) Distribution of External Marks

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

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

7. Credit Transfer

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

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

b. Upon successful completion of 2 NPTEL Courses (2 Credit each) recommended by the department, during Semester I to IV, a student shall be eligible to get exemption of one 4 credit course during the V or VI semester. Out of 2 NPTEL proposed courses, 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 4th semester.



Credit transfer will be decided by equivalence committee

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

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

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

9. Internship/Industrial Training

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

10. Extra Credits: 10

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



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

A maximum of 1 credit under each category is permissible.

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

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

GUIDELINES

Proficiency in foreign language

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

Proficiency in Hindi

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

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

Self study Course

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

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



Typewriting/Short hand

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

CA/ICSI/CMA(Foundations)

Qualifying foundation in CA/ICSI/CMA / etc.

Sports and Games

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

Publications / Conference Presentations (Oral/Poster)

Research Publications in Journals

Oral/Poster presentation in Conference

Lab on Project (LoP)

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

(Evaluation will be done internally)

Innovation / Incubation / Patent / Sponsored Projects / Consultancy

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

Representation in State/National level celebrations

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

Awards/ Recognitions/fellowships

Regional/ State / National level awards/ Recognitions/Fellowships



100 % CIA Courses :

- AECC
- AEEC

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

Modalities for Implementing Internal Assessment Marks:

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

Distribution of Internal Marks for AECC & AEEC (Theory)

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

Total

50



Dr.NGPASC

COIMBATORE | INDIA

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

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

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

Question paper pattern AECC & AEEC

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

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



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

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

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

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

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



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

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



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

PREAMBLE

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	வாழ்க்கைத்திறன்கள்(Life Skills)- மானவர்களின் செயலாக்கத்திறனை ஊக்குவித்தல்	K3
CO2	மதிப்புக்கல்வி (Attitude and Value education)	K4
CO3	பாடஇணைச்செயல்பாடுகள் (Co-curricular activities)	K4
CO4	சூழலியல் ஆக்கம் (Ecology)	K4
CO5	மொழி அறிவு(Tamil knowledge)	K5

MAPPING WITH PROGRAMME OUTCOMES

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



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



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

Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I மறுமலர்ச்சிக் கவிதைகள் 13 h

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

அ) 'விஞ்ஞானத்த வளர்க்கப் போறண்டி' எனத்தொடங்கும்

பாடல் - உடுமலை

நாராயண கவி

ஆ) 'சும்மா கிடந்த நிலத்தை' எனத்தொடங்கும் பாடல் -

பட்டுக்கோட்டை கல்யாண

சுந்தரனார்

இ) 'சமரசம் உலாவும் இடமே' எனத்தொடங்கும் பாடல்- மருதகாசி

ஈ) 'உன்னை அறிந்தால்' எனத்தொடங்கும் பாடல் -
கண்ணதாசன்

Unit II புதுக்கவிதைகள் 13 h

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



Dr. NGPASC
COIMBATORE | INDIA

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

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

8. ஹைகூ. கவிதைகள் - 10 கவிதைகள்

Unit III பெண்ணியம்

09 h

1. தொலைந்து போனேன் - தாமரை

2. நீரில் அலையும் முகம் - அ. வெண்ணிலா

3. தற்காத்தல் - பொன்மணி வைரமுத்து

4. ஏனிந்த வித்தியாசங்கள்? - மல்லிகா

5. புதையுண்ட வாழ்க்கை - சுகந்தி சுப்ரமணியன்

Unit IV சிறுகதைகள்

15 h

1. இலக்கிய வரலாறு - சிறுகதையின் தோற்றமும் வளர்ச்சியும்

2. கனகாம்பரம் - கு.ப.ராஜகோபாலன்

3. ஆற்றங்கரைப் பிள்ளையார் - புதுமைப்பித்தன்

4. பொம்மை - ஜெயகாந்தன்

5. காய்ச்சமரம் - கி. ராஜநாராயணன்

6. காட்டில் ஒருமான் - அம்பை

7. வேட்கை - சூர்யகாந்தன்

Unit V பயிற்சிப் பகுதி

10 h

அ. இலக்கணம்

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

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

ஆ. படைப்பாக்கம்

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

2. சிறுகதை - எழுதுதல் (குறைந்தது 3 பக்கங்கள்)



Dr. NGPASC

COIMBATORE | INDIA


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

Text Book

- 1 தமிழ் மொழிப்பாடம் - 2022-2023,தொகுப்பு: தமிழ்த்துறை, டாக்டர்என்.ஜி.பி. கலை அறிவியல் கல்லூரி,கோயம்புத்தூர் - 641048,வெளியீடு: நியூ செஞ்சுரி புக் ஹவுஸ்,சென்னை - 600 098.

References

- 1 பேராசிரியர் புலவர் சோம. இளவரசு,எட்டாம் பதிப்பு -2014,தமிழ் இலக்கிய வரலாறு - மணிவாசகர் பதிப்பகம்,சென்னை - 600 108.
- 2 பேராசிரியர் முனைவர் பாக்கியமேரி,முதற் பதிப்பு- 2013,இலக்கணம் - இலக்கிய வரலாறு - மொழித்திறன்- பூவேந்தன் பதிப்பகம்,சென்னை-600 004.
- 3 இணையதள முகவரி: <https://www.tamilvu.org>

 Dr.N.G.P. Arts and Science College		
APPROVED		
BoS-13 th 08.08.22	AC-13 th 08.09.22	GB-15 th 10.09.22



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

PREAMBLE

This course has been designed for students to learn and understand

- the writing ability and develop reading skill
- the various concepts and techniques for criticizing literature
- The techniques for expansion of ideas and translation process

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Learn the fundamentals of novels and stories	K1
CO2	Understand the principles of translation work	K2
CO3	Apply the knowledge writing critical views on fiction	K3
CO4	Build creative ability	K3
CO5	Expose the power of creative reading	K2

MAPPING WITH PROGRAMME OUTCOMES

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



Dr. NGPASC

COIMBATORE | INDIA

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

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



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

Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I 13 h

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




Dr.NGPASC

COIMBATORE | INDIA

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

Text Books

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

		
Dr.N.G.P. Arts and Science College		
APPROVED		
BoS-13 th	AC-13 th	GB-18 th
08.08.22	06.09.22	10.09.22



Dr.NGPASC

COIMBATORE | INDIA

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

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

PREAMBLE

This course has been designed for students to learn and understand

- the writing ability and develop reading skill
- the various concepts and techniques for criticizing literature, to learn the techniques for expansion of ideas and translation process
- the competency in translating simple Malayalam sentences into English and vice versa

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Learn the fundamentals of novels and stories.	K1
CO2	Understand the principles of translation work.	K2
CO3	Apply the knowledge writing critical views on fiction.	K3
CO4	Build creative ability.	K3
CO5	Expose the power of creative reading	K2

MAPPING WITH PROGRAMME OUTCOMES

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



Dr.NGPASC

COIMBATORE | INDIA

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

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



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

Total Credits: 3

Total Instruction Hours: 60 h

Syllabus


Unit I	Novel	14 h
	PathummayudeAdu	
Unit II	Novel	10 h
	PathummayudeAdu	
Unit III	Short Story	14 h
	Nalinakanthi	
Unit IV	Short Story	10 h
	Nalinakanthi	
Unit V	Practical Application	12 h
	Expansion of ideas, General Essay and Translation	

Text Books

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

References

- 1 MalayalaNovel Sahithyam.
- 2 MalayalaCherukathaInnale Innu.

 Dr.N.G.P. Arts and Science College		
APPROVED		
BoS-13 th 08.08.22	AC-13 th 08.09.22	GB-18 th 10.09.22



Dr.NGPASC
COIMBATORE | INDIA

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

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

PREAMBLE

This course has been designed for students to learn and understand

- the Competence in General Communication Skills - Oral + Written - Comprehension & Expression
- the Culture, life style and the civilization aspects of the French people as well as of France
- the students to acquire Competency in translating simple French sentences into English and vice versa

COURSE OUTCOMES

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

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

MAPPING WITH PROGRAMME OUTCOMES

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



Dr. NGPASC
COIMBATORE | INDIA

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

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



Dr.NGPASC

COIMBATORE | INDIA

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

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

Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I Salut I Page 10

12 h

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

Unit II Enchanté I Page 20

12 h

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

Unit III J'adoreI Page 30

12 h

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



Dr. NGPASC

COIMBATORE | INDIA

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

Unit IV J'adore! Page 30

14 h

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


Unit V Practical Application

10 h

Make in Own Sentences

Text Book

- 1 Regine Merieux, Yves Loiseau, "LATITUDES - 1" (Page No: 9-55) (Méthode de Français), Goyal Publisher & Distributors Pvt. Ltd., 86 UB Jawahar Nagar (Kamala Nagar), Delhi-7 Les Editions Dider, Paris, 2008- Imprime en Roumanie par Canale en Janvier 2012.

 Dr.N.G.P. Arts and Science College		
APPROVED		
BoS-13 th	AC-13 th	GB-13 th
08.08.22	06.09.22	10.09.22



Dr. NGPASC

COIMBATORE | INDIA

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

Course Code	Course Name	Category	L	T	P	Credit
221EL1A1EA	PROFESSIONAL ENGLISH- I	LANGUAGE- II	4	-	1	3

PREAMBLE

This course has been designed for students to learn and understand

- the effect of dialogue, the brilliance of imagery and the magnificence of varied genres
- any spontaneous spoken discourse and respond to them with proper sentence structure
- the transactional concept of English language

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Identify the various aspects in poetry	K2
CO2	Infer linguistic and non-linguistic features of the context for understanding and interpreting	K3
CO3	Construct sentences and convey messages effectively in real life situations	K3
CO4	Apply different reading strategies with varying speed	K3
CO5	Prepare modules with their own ideas and present them coherently in a grammatically correct form	K3

MAPPING WITH PROGRAMME OUTCOMES

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



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



Dr.NGPASC

COIMBATORE | INDIA

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

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

Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I Genre Studies 12 h

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

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

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

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

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

Unit II Listening Skills 12 h

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

Unit III Speaking Skills 14 h

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



Unit IV Reading Skills

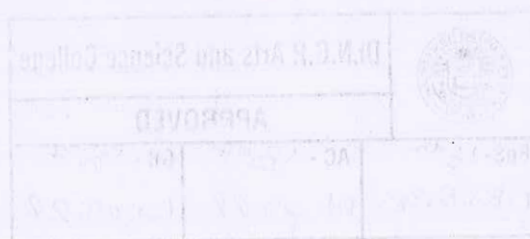
10 h

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

Unit V Writing Skills

12 h

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



Dr.NGPASC

COIMBATORE | INDIA


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

Text Books

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

References

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

 Dr.N.G.P Arts and Science College		
APPROVED		
BoS- 12 th 08.08.22	AC - 12 th 06.09.22	GB - 18 th 10.09.22



Dr.NGPASC
COIMBATORE | INDIA

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

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

PREAMBLE

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

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

MAPPING WITH PROGRAMME OUTCOMES

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



Dr. NGPASC

COIMBATORE | INDIA

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

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



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



Dr.NGPASC

COIMBATORE | INDIA

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

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

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


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

Text Books

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

References

- 1 Shukla M.C Grewal T.S Gupta S.C. 2016. Advanced Accounts Volume I [Nineteenth Edition]. S.Chand & Company Pvt Ltd, New Delhi.
- 2 Hanif., and Mukherjee, 2015. Modern Accountancy, (Volume I) [Second Edition]. Tata Mcgraw Hill Publishing Co.Ltd., Chennai.
- 3 Arulandam. M.A and Ramaan.K.S, 2014. Advanced Accountancy. [Revised Edition]. Himalaya Publishing House, Mumbai.
- 4 Pillai. R.S.N and Bagavathi, Uma.S. 2012. Fundamentals of Advanced Accounting (Volume I). [Third Revised Edition]. Sultan Chand & Company Ltd, New Delhi.

		
Dr.N.G.P. Arts and Science College		
APPROVED		
BoS-13 th 08.08.22	AC - 13 th 06.09.22	GB - 13 th 10.09.22



Dr.NGPASC
COIMBATORE | INDIA

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

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

PREAMBLE

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

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

MAPPING WITH PROGRAMME OUTCOMES

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



Dr. NGPASC

COIMBATORE | INDIA

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

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



Dr.NGPASC

COIMBATORE | INDIA

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

225CI1A1CA	PRINCIPLES OF MANAGEMENT	SEMESTER I
------------	--------------------------	------------

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction to Management 10 h

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

Unit II Planning 10 h

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

Unit III Organisation 10 h

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

Unit IV Staffing 9 h

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

Unit V Controlling and Reporting 9 h

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



Dr. NGPASC

COIMBATORE | INDIA

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

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


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

Text Books

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

References

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

	Dr.N.G.P. Arts and Science College		
	APPROVED		
BoS- 13 th 08.08.22	AC - 13 th 08.08.22	GB - 13 th 08.08.22	



225PA1A1CP	CORE PRACTICAL :SPREADSHEET MODELING FOR BUSINESS DECISIONS-I (MS EXCEL& ACCESS)	SEMESTER I
------------	---	-------------------

Total Credits: 2

Total Instructions Hours: 48 h

S.No

Contents

- 1 Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
- 2 Conditional Formatting: Manage Rules, Data Bars, Color Scales, Icon Sets, New Rule, Find Duplicates, Shade Alternate Rows, and Compare Two Lists, Conflicting Rules, and Checklist.
- 3 Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard
- 4 Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical functions.
- 5 Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, and Decline.
- 6 Creating Pivot Table to analyze sales report.
- 7 Prepare Final Accounts (Trading, Profit & Loss Account and Balance Sheet) by using formula.
- 8 Prepare a payroll for employee database of an organization with the following Details. Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.
- 9 Create mailing labels for student database which should include atleast three Table must have atleast two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.
- 10 Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view.




Dr.NGPASC

COIMBATORE | INDIA

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

- 11 Create forms for the simple table ASSETS.
- 12 Create report for the PRODUCT database.

Note: 10 out of 12 are mandatory

	Dr.N.G.P. Arts and Science College	
	APPROVED	
BoS - 13 th 08-08-22	AC - 13 th 08-08-22	GB - 13 th 10-9-22



Dr.NGPASC

COIMBATORE | INDIA

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

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

PREAMBLE

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

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

MAPPING WITH PROGRAMME OUTCOMES

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

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



Dr. NGPASC

COIMBATORE | INDIA

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

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

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Matrices 12 h

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

Unit II Mathematics of Finance 9 h

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

Unit III Limits 8 h

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

Unit IV Differentiation 9 h

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

Unit V Linear Programming Problem 10 h

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

Note: Theory 20% and Problems 80%



Dr.NGPASC
COIMBATORE | INDIA


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

Text Books

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

References

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

 Dr.N.G.P. Arts and Science College		
APPROVED		
BoS-13 th	AC - 13 th	GB - 13 th
08-08-22	06-08-22	10-08-22



Dr.NGPASC

COIMBATORE | INDIA

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

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

PREAMBLE

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the importance of natural resources in order to conserve for the future.	K2
CO2	Infer on Natural resources and its conservation	K2
CO3	Apply the knowledge on Biodiversity and its conservation	K3
CO4	Relate effects, causes and control of air, water, soil and noise pollution etc.,	K2
CO5	Build awareness about sustainable development and Environmental protection	K2

MAPPING WITH PROGRAMME OUTCOMES

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



Dr. NGPASC

COIMBATORE | INDIA

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

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



Dr.NGPASC

COIMBATORE | INDIA

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

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

Total Credits: 2

Total Instruction Hours: 24 h

Syllabus

Unit I Introduction to Environmental studies & Ecosystems 5 h

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

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

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

Unit III Biodiversity and Conservation 5 h

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

Unit IV Environmental Pollution, Environmental Policies & Practices 5 h

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



Dr. NGPASC

COIMBATORE | INDIA

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

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

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

Text Books

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

References


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


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



Dr. NGPASC

COIMBATORE | INDIA

 Dr.N.G.P Arts and Science College		
APPROVED		
BoS - 13 th 08.08.22	AC - 13 th 08.08.22	GB - 13 th 10.09.22



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

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

PREAMBLE

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

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

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



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

Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I அற இலக்கியம் 13 h

1. இலக்கிய வரலாறு- பதினென்கீழ்க்கணக்குநூல்கள்

2.திருக்குறள்

அ. அறன்வலியுறுத்தல்- அ. எண் 04

ஆ. நட்பாராய்தல் - அ. எண் 80

இ. நாடு- அ. எண் 74

ஈ. குறிப்பறிதல்- அ. எண் 110

Unit II அற இலக்கியம் 13 h

1. நாலடியார் - அறிவுடைமை

2. மூதுரை - ஓளவையார் - 10 பாடல்கள்-6,7,9,10,14,16,17,23,26,30

3. இனியவைநாற்பது- பூதஞ்சேந்தனார் - முதல் 10 பாடல்கள்

Unit III அறநெறிக் கட்டுரைகள் 09 h

1. இலக்கியவரலாறு - தமிழ் உரைநடையின் தோற்றமும் வளர்ச்சியும்

2. கலைகள்-உ.வே.சா

3. சங்க நெறிகள்- வ.சுப.மாணிக்கம்

Unit IV அறநெறிக் கட்டுரைகள் 15 h

1. வீர வணக்கம் - க.கைலாசபதி

2. தமிழர் பண்பாடு - டாக்டர் சோ.நா.கந்தசாமி

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

Unit V பயிற்சிப் பகுதி 10 h

1.இலக்கணம்-வழு, வழுவமைதி,வழாநிலை

2.அலுவலகம் சார்ந்த கடிதம் -விண்ணப்பங்கள், வேண்டுகோள்,முறையீடு



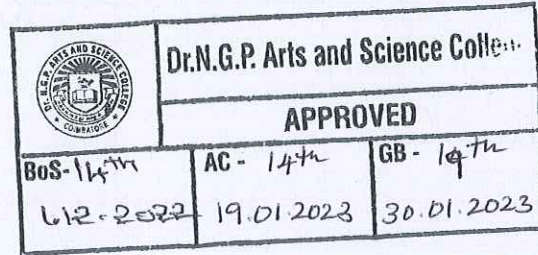
3.படைப்பாக்கம்-பொதுத்தலைப்பில் கட்டுரைகள் எழுதுதல்

Text Book

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

References

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



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

PREAMBLE

This course has been designed for students to learn and understand

- The writing ability and develop reading skill
- The various concepts and techniques for criticizing literature
- The techniques for expansion of ideas and translation process

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Learn the fundamentals of novels and stories	K1
CO2	Understand the principles of translation work	K2
CO3	Apply the knowledge writing critical views on fiction	K3
CO4	Build creative ability	K3
CO5	Expose the power of creative reading	K2

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



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

Total Credits: 3


Total Instruction Hours: 60 h

Syllabus

Unit I	13 h
आधुनिकपद्य - शबरी(श्रीनरेशमेहता)	
Unit II	13 h
उपन्यास: सेवासदन-प्रेमचन्द	
Unit III	12 h
कहानी-किरीट- डा उषा पाठक / डा अचला पाण्डेय	
पाठ 1.कफ़न, 3. चीफ़ की दावत	
Unit IV	12 h
पत्र लेखन: (औपचारिक या अनौपचारिक)	
Unit V	10 h
अनुवाद अभ्यास-III (केवल हिन्दी से अंग्रेजी में) (पाठ 1 to 10)	

Text Books

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

		
Dr.N.G.P. Arts and Science. Co		
APPROVED		
BoS-14 th	AC-14 th	GB-19 th
1.12.2022	19.01.2023	30.01.2023



Dr.NGPASC

COIMBATORE | INDIA

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

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

PREAMBLE

This course has been designed for students to learn and understand

- The writing ability and develop reading skill
- The various concepts and techniques for criticizing literature, to learn the techniques for expansion of ideas and translation process
- The competency in translating simple Malayalam sentences into English and vice versa

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Learn the fundamentals of novels and stories	K1
CO2	Understand the principles of translation work	K2
CO3	Apply the knowledge writing critical views on fiction	K3
CO4	Build creative ability	K3
CO5	Expose the power of creative reading	K2

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



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

Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I Novel 12 h

Enmakaje: Chapter1- Chapter5

Unit II Novel 10 h

Enmakaje: Chapter 6- Chapter 10

Unit III Novel 12 h

Enmakaje: Chapter 11- Chapter 15

Unit IV Autobiography 14 h

NeermathalamPoothaKalam :Chapter 1- Chapter 10

Unit V Autobiography 12 h

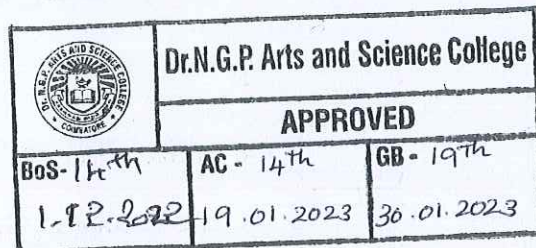
NeermathalamPootha Kalam: Chapter 11- Chapter 20

Text Books

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

References

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



Dr.NGPASC

COIMBATORE | INDIA

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

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

PREAMBLE

This course has been designed for students to learn and understand

- The Competence in General Communication Skills – Oral + Written- Comprehension & Expression
- The Culture, life style and the civilization aspects of the French people as well as of France
- The students to acquire Competency in translating simple French sentences into English and vice versa

COURSE OUTCOMES

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

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

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



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

Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I

12 h

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

Unit II

12 h

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

Unit III

12 h

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



Unit IV

14h

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

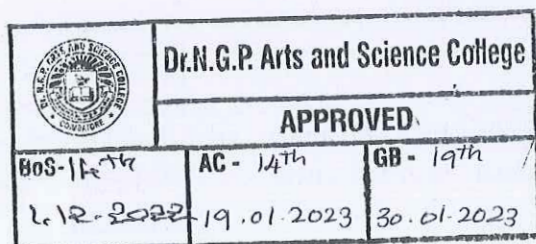
Unit V

10 h

Make in Own Sentences

Text Book

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



Dr. NGPASC

COIMBATORE | INDIA

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

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

PREAMBLE

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

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

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



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

Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I Genre Studies 12 h

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

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

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

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

Unit II Listening Skills 10 h

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

Unit III Speaking Skills 14 h

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

Unit IV Reading Skills 12 h

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

Unit V Writing Skills 12 h

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




Text Books

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

References

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

 Dr.N.G.P. Arts and Science College		
APPROVED		
BoS- 1 st Th	AC - 14 th	GB - 19 th
1.12.2022	19.01.2023	30.01.2023



Course Code	Course Name	Category	L	T	P	Credit
225PA1A2CA	ADVANCED ACCOUNTING - I	CORE	5	1	-	4

PREAMBLE

This course has been designed for students to learn and understand

- The basic knowledge about accounting treatment in hire purchase and installment purchase system.
- The accounting treatment of branch accounting and departmental accounts.
- The disclosure of AS13 - Accounting for Investments and types of fire insurance policies.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the interest calculations relating to hire purchase and installment purchase system.	K2
CO2	Examine the accounting treatment to prepare the branch accounting.	K4
CO3	Interpret about preparation of departmental accounts.	K4
CO4	Apply the disclosure of AS13: Accounting for Investments.	K3
CO5	Describe the types of fire insurance policies.	K2

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



225PA1A2CA	ADVANCED ACCOUNTING - I	SEMESTER II
------------	-------------------------	-------------

Total Credits: 4

Total Instruction Hours: 72 h

Syllabus

Unit I Hire Purchase System and Installment Purchase System 18 h

Hire Purchase System - Definition - Features - Accounting Treatment of Hire Purchase System - Calculation of Interest (5 Methods) - Default and Repossession - Types of repossession: Complete and Partial Repossession - Hire Purchase Trading Account - Debtors Method, Stock and Debtors Method - Installment Purchase system- Distinction between Hire Purchase system and Installment Purchase system - Accounting entries: In Buyers Books, In Vendors Books.

Case Study on Hire Purchase System and Installment Purchase System

Unit II Branch Accounting 14 h

Meaning - Objectives - Types of Branches - Branches not keeping full system of Accounting or Dependent Branches - Accounting in respect of Dependent Branches: Debtors system, Stock and Debtors system, Wholesale branch system, Final Accounts system - Branches keeping full system of Accounting or Independent branches. (Excluding foreign branches).

Case Study on Branch Accounting

Unit III Departmental Accounts 14 h

Departmental Accounting - Meaning - Need - Advantages- Distinction between Departmental Accounts and Branch Accounts - Methods and Techniques of Departmental Accounting: Apportionment of common expenses - Ascertaining cost of departmental purchases - Inter departmental transfers at cost price, Inter departmental transfers at selling price.

Unit IV Investment Accounts 14 h

Investments - Meaning - Definition - Nature of Investments - Types of Securities - Purchase and Sale of Investments - Cum-interest and Ex-interest Quotations - Difference between Cum-interest and Ex-interest- Accounting treatment of Investments: Columnar Investment Accounts - Disclosure of AS13: Accounting for Investments.



Unit V Insurance Claims

12 h

Insurance Claims - Introduction – Need – Types of Fire Insurance Policies – Loss of Stock Claims - Loss of Profits.

Case Study on Insurance Claims

Note 1: Distribution of marks 80% Problem and 20% Theory.


Note 2: Case Study (Examined Internal only).

Text Books

- 1 Jain, S.P., and Narang, K.L, 2019, "Advanced Accountancy - Principles of Accounting Including GST" Volume I[Twentieth Revised Edition], Kalyani Publishers, New Delhi.
- 2 Reddy. T.S. and Murthy. A, (2021), "Financial Accounting", (7th Revised Edn.), Margham Publications, Chennai.

References

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

 Dr.N.G.P Arts and Science College		
APPROVED		
BoS- 12th	AC - 14th	GB - 19th
1.12.2022	19.01.2023	30.01.2023



Dr.NGPASC

COIMBATORE | INDIA

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

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

PREAMBLE

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

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

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON:

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



225CR1A2CA	BUSINESS LAW	SEMESTER II
------------	--------------	-------------

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Indian Contract Act, 1872 10 h

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

Case Study: 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

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

References

- 1 Pillai R.S.N and Bhagawathi, 2016, "Business Law", 3rd Edition, Sultan Chand & Co., New Delhi.
- 2 Shukla M.C, 2018, "Mercantile Law", S. Chand & Co., New Delhi.
- 3 Gulshan S.S, 2018, "Business Law", 19th Edition, New age International, Delhi.
- 4 Kuchcal, 2018, "Mercantile Law", 4th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.

 Dr.N.G.P. Arts and Science College		
APPROVED		
BoS - 1st yr	AC - 14th	GB - 19th
1.12.2022	19.01.2023	30.01.2023



Dr.NGPASC

COIMBATORE | INDIA

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

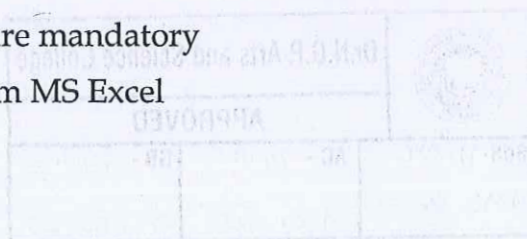
225PA1A2CP	CORE PRACTICAL : SPREADSHEET MODELING FOR BUSINESS DECISIONS-II	SEMESTER II
------------	--	--------------------

Total Credits: 2
Total Instructions Hours: 48 h

S.No	List of Exercises
1	Data representation by using filtering and sorting.
2	Calculation of depreciation by using financial functions.
3	Home Loan EMI Calculation.
4	Present Value (PV) Future Value (FV) Calculation.
5	Look up stock list data by using VLOOKUP and HLOOKUP functions.
6	Net Present Value (NPV) and Internal Rate of Return (IRR) Calculation.
7	Prepare Sales Report by using Power Functions (Count IF & Sum IF).
8	Prepare Financial Planning by using Excel Formulas.
9	Analyze Sales Report by using If combined with AND /OR Functions.
10	Create Financial Modeling by using Choose Functions.
11	Prepare Bank Loan Statement by using PMT and IPMT functions.
12	Prepare Financial Statement by using CONCATENATE Function.

Note 1: 10 out of 12 are mandatory

Note 2: Exercises from MS Excel



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

PREAMBLE

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

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

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



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

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Measures of Central Tendency 10 h

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

Unit II Measures of Dispersion 9 h

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

Unit III Probability 8 h

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

Unit IV Correlation and Regression Analysis 12 h

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

Unit V Time Series Analysis and Forecasting 9 h

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

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




Text Books

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

References

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

 Dr.N.G.P Arts and Science College		
APPROVED		
BoS - 1st Year	AC - 14th	GB - 19th
1.12.2022	19.01.2023	30.01.2023



221TL1A2AA	BASIC TAMIL	SEMESTER II
------------	-------------	-------------

Total Credits: 2

Total Instruction Hours: 24 h

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

(பருவத் தேர்வு இல்லை)

Syllabus

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

பயிற்சிப் பகுதி (உரையாடும் இடங்கள்)

வகுப்பறை, பேருந்து நிலையம், சந்தை – பேசுதல், எழுதுதல்.



Dr.NGPASC

COIMBATORE | INDIA

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

Notes:

அக மதிப்பீட்டுத் தேர்வு - வினாத்தாள் அமைப்பு முறை
மொத்த மதிப்பெண்கள் - 50

பகுதி - அ

சரியான விடையைத் தேர்வு செய்தல்

10x2=20

பகுதி - ஆ

சரியா? தவறா?

10x2=20

பகுதி - இ

ஒரு பக்க அளவில் விடையளிக்க

1x10=10

குறிப்பு:

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

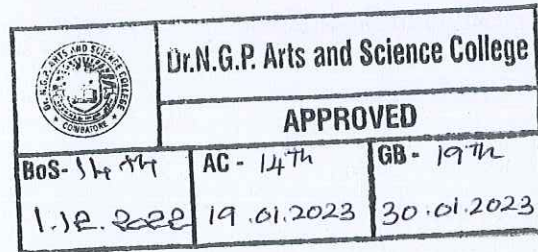
Text Book

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

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

References

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



Dr.NGPASC

COIMBATORE | INDIA

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

221TL1A2AB	ADVANCED TAMIL	SEMESTER II
------------	----------------	-------------

Total Credits: 2

Total Instruction Hours: 24 h

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

(பருவத் தேர்வு இல்லை)

Syllabus

Unit I கவிதைகள்

06 h

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

Unit II கட்டுரை

05 h

கட்டுரைத் தொகுப்பு - நல்வாழ்வு - டாக்டர் மு.வரதராசன்

1. நம்பிக்கை
2. புலனடக்கம்
3. பண்பாடு

Unit III இலக்கணம்

04 h

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

Unit IV கடிதங்கள்

05 h

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

Unit V பயிற்சிப் பகுதி

04 h

படைப்பாக்கப் பகுதி

பொதுத் தலைப்புகளில் கவிதை, கட்டுரை எழுதச் செய்தல்



Dr. NGPASC

COIMBATORE | INDIA

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

Notes

அக மதிப்பீட்டுத் தேர்வு - வினாத்தாள் அமைப்பு முறை
மொத்த மதிப்பெண்கள் - 50

பகுதி - அ

சரியான விடையைத் தேர்வு செய்தல்

10x1=10

பகுதி - ஆ

கோடிட்ட இடங்களை நிரப்புக.

10x2=20

பகுதி - இ

இரண்டு பக்க அளவில் விடையளிக்க

2x10=20

குறிப்பு:

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


Text Book

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

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

References

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

 Dr.N.G.P. Arts and Science College		
APPROVED		
ReS-14 th	AC-14 th	GB-14 th
1.12.2022	19.01.2023	30.01.2023



Dr.NGPASC

COIMBATORE | INDIA

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

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

PREAMBLE

This course has been designed for students to learn and understand

- Concepts of Human Rights.
- Human Right Violations and Redressal Mechanism.
- Rights to Women and Child.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the basic concepts of Human Rights	K1
CO2	Describe the Fundamental Rights	K2
CO3	Relate Human Right Violations and Redressal Mechanism.	K3
CO4	State the Rights to Women and Child	K2
CO5	Apply Civil and Political Rights of Women	K3

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON:

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



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

Total Credits: 2

Total Instruction Hours: 24 h

Syllabus

Unit I Introduction to Human Rights 04 h

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

Unit II Human Rights in India 05 h

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

Unit III Human Right Violations and Redressal Mechanism 05 h

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

Unit IV Rights to Women and Child 05 h

Matrimonial protection - Protection against dowry-Protection to pregnancy-Sexual offences - Law relating to work Place - Directive principles of Constitution (Article 39 a, d, e & Article 42, 43 & 46) - Trafficking of women - Constitutional Rights -Personal Laws - Protection of children against Sexual Offences Act 2012 (POCSO).

Unit V Civil and Political Rights of Women 05 h

Right of Inheritance - Right to live with decency and dignity - The Married women's Property Act 1874 - Women's right to property - Women Reservation Bill - National Commission for Women - Political participation - Pre independent political participation of women - Participation of Women in post independent period.





Text Books

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

References

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


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

 Dr.N.G.P. Arts and Science		
APPROVED		
BoS- 14th	AC - 14th	GB - 19th
1.12.2022	19.01.2023	30.01.2023



Dr.NGPASC
 COIMBATORE | INDIA

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

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

PREAMBLE

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

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

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



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

Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

Unit I காப்பியங்கள் 10 h

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

Unit II காப்பியங்கள் 10 h

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

Unit III சிற்றிலக்கியங்கள் 10 h

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

Unit IV இலக்கிய வரலாறு 10 h

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

Unit V இலக்கணம் & பயிற்சிப் பகுதி 08 h

அ. இலக்கணம்

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

ஆ. பயிற்சிப் பகுதி



Dr.NGPASC

COIMBATORE | INDIA

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

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

Text Book

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

References

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



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

PREAMBLE

This course has been designed for students to learn and understand

- the writing ability and develop reading skill
- the various concepts and techniques for criticizing literature
- the techniques for expansion of ideas and translation process

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Learn the fundamentals of novels and stories	K1
CO2	Understand the principles of translation work	K2
CO3	Expose the knowledge writing critical views on fiction	K2
CO4	Build creative ability	K3
CO5	Apply the power of creative reading	K3

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



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

Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

Unit I 10 h

पद्य – काव्य पराशर (भोलानाथ)

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

Unit II 10 h

हिन्दी साहित्य का इतिहास: (साधारण ज्ञान)

Unit III 10 h

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

Unit IV 10 h

संवाद लेखन

Unit V 08 h

अनुवाद अभ्यास-III (केवल हिन्दी से अंग्रेजी में)

(पाठ 10 to 20)

Text Books

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



Dr.NGPASC

COIMBATORE | INDIA

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

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

PREAMBLE

This course has been designed for students to learn and understand

- the writing ability and develop reading skill
- the various concepts and techniques for criticizing literature, to learn the techniques for expansion of ideas and translation process
- the competency in translating simple Malayalam sentences into English and vice versa

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Learn the fundamentals of novels and stories	K1
CO2	Understand the principles of translation work	K2
CO3	Expose the knowledge writing critical views on fiction	K2
CO4	Build creative ability	K3
CO5	Apply the power of creative reading	K3

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUS ON

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



Dr.NGPASC

COIMBATORE | INDIA

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

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

Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

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

Text Books

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

Reference

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



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

PREAMBLE

This course has been designed for students to learn and understand

- the Competence in General Communication Skills – Oral + Written- Comprehension & Expression
- the Culture, life style and the civilization aspects of the French people as well as of France
- the students to acquire Competency in translating simple French sentences into English and vice versa

COURSE OUTCOMES

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

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

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



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

Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

Unit I

10 h

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

Unit II

10 h

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

Unit III

10 h

Raconter. <ul style="list-style-type: none"> ° Décrire les étapes d'une action. 	Raconter une scène insolite à l'oral et à l'écrit.	Comprendre le récit d'un voyage. Raconter ses actions quotidiennes.	Ecrire une biographie à partir d'éléments écrits.
---	--	--	---

Unit IV

10 h

Exprimer l'intensité et la quantité. <ul style="list-style-type: none"> ° Interroger. 	Raconter une scène insolite à l'oral et à l'écrit.	Comprendre le récit d'un voyage. Raconter ses actions quotidiennes.	Ecrire une biographie à partir d'éléments écrits.
---	--	--	---

Unit V

08 h

Make in Own Sentences based on the above Lessons

Text Book

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



Dr. NGPASC

COIMBATORE | INDIA

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

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

PREAMBLE

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

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

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



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

Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

Unit I Listening and Reading 09 h

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

Unit II Speaking 11 h

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

Unit III Writing Skills 10 h

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

Unit IV Effective Skills in Language 10 h

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

Unit V Soft Skills 08 h

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



Text Books

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

References

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



Course Code	Course Name	Category	L	T	P	Credit
225PA1A3CA	ADVANCED ACCOUNTING-II	Core	5	1	-	4

PREAMBLE

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

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

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUS ON

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



225PA1A3CA	ADVANCED ACCOUNTING-II	SEMESTER III
------------	------------------------	--------------

Total Credits: 4

Total Instruction Hours: 72 h

Syllabus

Unit I Partnership Accounts 14 h

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

Unit II Admission of a partner and LLP 14 h

Admission of a partner: Adjustment in profit sharing ratio - calculation of sacrificing ratio - Treatment of goodwill. Concept of Limited Liability Partnership- Formations, benefits, disadvantages and LLP Names.

Case study on Admission of a Partner

Unit III Retirement and death of a partner 15 h

Retirement and death of a partner: Profit sharing ratio - gaining ratio - Treatment of goodwill - revaluation of assets and liabilities - treatment of undistributed profit and losses - payment to the retiring partner.

Case study analysis on Retirement and Death of a Partner

Unit IV Dissolution of partnership firm 14 h

Dissolution of partnership firms: Modes of dissolution - accounting treatments - treatment of goodwill - treatment of unrecorded assets and liabilities - piecemeal distribution of assets. Insolvency of a partner-Application of Garner vs Murray rule.

Case study on Insolvency of a Partner (Application of Garner vs Murray rule)

Unit V Amalgamation of partnership firms 15 h

Amalgamation of partnership firms: Forms of amalgamation of firms - Treatment in the books of amalgamating firms.

Note: Distribution of Marks: 80% problems and 20% theory.

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



Text Books

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

References

- 1 Dr.M.A. Arulanandam, Dr. K.S.Raman, 2019, "Advanced Accountancy, Part-I", Himalaya Publishing House, Chennai.
- 2 Shukla M.C.,Grewal T.S.& Gupta S.C., 2017,"Advanced Accounts ",S. Chand & Company Limited, New Delhi.
- 3 Pillai. R.S.N and Bagavathi, Uma.S. 2012. Fundamentals of Advanced Accounting (Volume I). [Third Revised Edition]. Sultan Chand & Company Ltd, New Delhi.
- 4 Parthasarathy.S & Jaffarulla.A., 2003, "Financial Accounting", Kalyani Publishers,New Delhi..



Course Code	Course Name	Category	L	T	P	Credit
225PA1A3CB	COST AND MANAGEMENT ACCOUNTING	Core	5		-	4

PREAMBLE

This course has been designed for students to learn and understand

- The costing and management terms in business
- The cost accounting and management accounting practice
- The concept of marginal costing and budgetary control

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Discuss the concepts of cost and management accounting	K1
CO2	Apply different methods of material issue and wage payments system	K2
CO3	Absorption of overhead among departments and compute the cost of each process of finished product	K3
CO4	Obtain knowledge to calculate the types of ratio and Working Capital	K3
CO5	Know the concepts of Marginal costing and Budgetary control	K3

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUS ON

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



Dr.NGPASC

COIMBATORE | INDIA

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

225PA1A3CB	COST AND MANAGEMENT ACCOUNTING	SEMESTER III
------------	--------------------------------	--------------

Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

- Unit I** Cost and Management concept 12 h
 Cost Accounting: Meaning, Definition- Scope -Differences between Cost and Financial Accounting - Elements of Cost - Preparation of Cost Sheet. Management Accounting: Meaning - Definition - Characteristics, Objectives, Distinction between management accounting and cost accounting.
- Unit II** Material and Labour costing 12 h
 Material: Levels of material Control - Techniques of inventory control - Purchasing of Materials - Requisition for stores- Methods of valuing material issue - LIFO - FIFO - Simple Average - Weighted Average.
 Labour: System of wage payment - Idle time - Control over idle time - Labour turnover - Methods of Remuneration and Incentive systems - Halsey Plan - Rowan Plan.
 Case study on Labour turnover
- Unit III** Overheads and Process costing 12 h
 Overhead: Classification of overheads - Allocation of overhead and Absorption of overhead.
 Process costing: Features of Process costing - Process losses, Wastage, Scrap, Normal process loss - Abnormal loss, Abnormal gain. (Excluding inter process profits and equivalent production).
- Unit IV** Ratio Analysis & Working Capital 12 h
 Ratio Analysis: Meaning- Classification of ratios -Analysis of Liquidity, Solvency, Profitability.
 Working Capital: Meaning- Determinants -Working capital requirements and its computation.
 Case study analysis on Working Capital
- Unit V** Marginal costing and Budgetary control 12 h
 Marginal costing: Meaning -Break Even Analysis - Managerial applications.
 Budgeting and Budgetary control: Definition, Classification of Budgets -Material Budget - Purchase Budget-Production Budget-Sales Budget - Cash Budget - Flexible Budget.
 Case study on Budgeting



Dr.NGPASC

COIMBATORE | INDIA

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

Note: Distribution of Marks: 80% problems and 20% theory.

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

Text Books

- 1 T. S Reddy., and Y. Hari Prasad Reddy 2020. Cost Accounting, Margham Publications, Chennai
- 2 Sharma and Gupta. S.K, 2019, "Management Accounting", 13th Edition, Kalyani Publishers, New Delhi

References

- 1 Jain S.P and Narang K.L. 2020. Cost Accounting, Kalyani Publishers, New Delhi
- 2 Jain. S.Pand Narang. K.L, 2016, "Cost and Management Accounting", Revised Edition, Kalyani Publishers, New Delhi
- 3 Ramachandran & Srinivasan. R, 2019, "Management Accounting", 17th Edition, Sriram Publications, Trichy
- 4 Saxena V, Vashist C 2015. Advanced Cost Accounting. Sultan Chand and Company Ltd., New Delhi



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

PREAMBLE

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

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

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUS ON

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



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

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction 9 h

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

Unit II Registration of Companies 10 h

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

Case Law relating to Memorandum and Articles of Association

Unit III Company Management 10 h

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

Case Law relating to Exercising Powers of Director

Unit IV Company Meetings 10 h

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

Unit V Winding up of Company 9 h

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

Case Law in Winding up of Company



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

Text Books

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

References

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



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

PREAMBLE

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

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

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUS ON

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



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

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Demand Analysis 8 h

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

Unit II Cost, Supply and Business Cycle 9 h

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

Unit III Price Analysis 10 h

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

Unit IV Monetary and Fiscal Policy 9 h

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

Unit V National Income 12 h

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

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



Dr. NGPASC

COIMBATORE | INDIA

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

Text Books

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

References

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



225PA1A3SP	SEC: BANKING OPERATIONS (NON-LAB PRACTICAL)	SEMESTER III
------------	--	---------------------

Total Credits: 2

Total Instruction Hours: 36h

Syllabus

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



Dr.NGPASC

COIMBATORE | INDIA

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

10	RTGS - NEFT	RTGS & NEFT application form collected from the bank and duly filled.	Write down the details for RTGS & NEFT application form and file the filled form
11	Foreign Travel Card	Foreign Travel Card application form collected from the bank and duly filled.	Write down the details and procedure for Foreign Travel Card application form.
12	Account Closure Request Form	Account Closure Request form collected from the bank and duly filled.	Write down the details and procedure for Account Closure Request form.
13	Form15 G/H	Self-declaration form for not deducting TDS	Write down the details and procedure for by an individual submitted to the Bank requesting not to deduct TDS on Interest Income.
14	PM Insurance Schemes	Pradhan Mantri Suraksha Bima Yojana	Write down the details and procedure for application form.

Note: Out of 14 - 10 Mandatory



225PA1ASSA	INTRODUCTION TO INFORMATION TECHNOLOGY	SEMESTER III
------------	--	--------------

Total Credit: 1

Syllabus

Unit I Introduction to Computers

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

Unit II Software

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

Unit III Database Management Systems

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

Unit IV Management Information System

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

Unit V Networking

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



Text Books

- 1 Alexis Leon and Mathews Leon. 1999, "Fundamentals of Information Technology", Leon Tech World, New Delhi
- 2 Rajagopalan.S.P, 2000, "Computer Applications in Business", Vikas Publishing House (P) Ltd., New Delhi.

References

- 1 Ramesh Behl, 2010, "Information Technology for Management", Tata McGraw-Hill Education Pvt. Ltd, New Delhi.
- 2 Henry C. Lucas, 2000, "Information Technology for Management", Mc Graw-Hills, New Delhi.
- 3 Vakul Sharma, 2011, "Information Technology Law and Practice", Universal Law Publishing House, New Delhi.
- 4 Parameshwaran .R, 2012, "Computer Applications in Business", Sultan Chand & Sons, New Delhi.



225PA1ASSB	EXECUTIVE BUSINESS COMMUNICATION	SEMESTER III
------------	----------------------------------	--------------

Total Credit: 1

Syllabus

Unit I Communication

Business Communication : Meaning - Importance of Effective Business Communication - Modern Communication Methods - Business Letters : Need - Functions - Kinds - Essentials of Effective Business Letters - Layout.

Unit II Business Letters

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

Unit III Correspondence Letters

Banking Correspondence - Insurance Correspondence - Agency Correspondence.

Unit IV Report Writing

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

Unit V Modern Communications

Modern Forms of Communication: Fax - E-mail - Video Conferencing - Internet - Websites and their use in Business.




Text Books

- 1 Rajendra Pal & J.S. Korlahalli, 2011, "Essentials of Business Communication", Sultan Chand & Sons - New Delhi.
- 2 Bovee, Thill, Schatzman, 2020, "Business Communication Today", Pearson Education Private Ltd - New Delhi.

References

- 1 Shirley Taylor, 2005, "Communication for Business", Pearson Publications - New Delhi.
- 2 Penrose, Rasbery, Myers, 1993, "Advanced Business Communication", Wadsworth Publishing Company, Bangalore.
- 3 Premavathi.N, 2010, "Business communication & correspondence", Sultan Chand & Sons , New Delhi
- 4 Rodriquez M.V, 2003."Effective Business Communication Concept", Vikas Publishing Company.


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

 Dr.N.G.P. Arts and Science College		
APPROVED		
BoS-15 th	AC-15 th	GB-25 th
08.06.2023	14.07.2023	05.08.2023



Dr.NGPASC

COIMBATORE | INDIA

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

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

PREAMBLE

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	வாழ்க்கைத் திறன்கள் (Life Skills)- மாணவர்களின் செயலாக்கத் திறனை ஊக்குவித்தல்	K3
CO2	மதிப்புக்கல்வி (Attitude and Value education)	K4
CO3	பாட இணைச்செயல்பாடுகள் (Co-curricular activities)	K4
CO4	சூழலியல் ஆக்கம் (Ecology)	K4
CO5	மொழி அறிவு (Tamil knowledge)	K5

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



Dr.NGPASC

COIMBATORE | INDIA

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

221TL1A4TA	TAMIL - IV	SEMESTER IV
------------	------------	-------------

Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

Unit I எட்டுத்தொகை 10 h

1. நற்றிணை – குறிஞ்சித் திணை
 - I.பா.எண் : 01 – கபிலர்
 - II.பா.எண் : 88 – நல்லந்துவனார்
 - III.பா.எண் : 102 – செம்பியனார்
2. குறுந்தொகை – முல்லைத்திணை
 - I.பா.எண் : 65 – கோலூர்கிழார்
 - II. பா.எண் : 167 – கூடலூர்கிழார்
- மருதத்திணை
 - I.பா.எண் : 08 – ஆலங்குடி வங்கனார்
 - II.பா.எண் : 61 – தும்பிசேர்கீரனார்
 - III.பா.எண் : 196 – மிளைக் கந்தன்
- நெய்தல் திணை
 - I.பா.எண் : 57 – சிறைக்குடி ஆந்தையார்

Unit II எட்டுத்தொகை 08 h

1. கலித்தொகை – பாலைக்கலி
 - I.பா.எண் : 09 – பெருங்கடுங்கோ
2. அகநானூறு – மருதத்திணை
 - I.பா.எண் : 86 – நல்லாலூர்கிழார்
3. புறநானூறு -
 - I.பா.எண் : 188 – பாண்டியன் அறிவுடை நம்பி
 - 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

- I.இலக்கணம்
 1. அகத்திணை – அன்பின் ஐந்திணை - விளக்கம்
 2. புறத்திணை – 12 திணைகள் - விளக்கம்
- II.பயிற்சிப் பகுதி



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)

References

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



Dr.NGPASC

COIMBATORE | INDIA

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

Course Code	Course Name	Category	L	T	P	Credit
221TL1A4HA	HINDI - IV	LANGUAGE-I	3	1	-	3

PREAMBLE

This course has been designed for students to learn and understand

- the writing ability and develop reading skill
- the various concepts and techniques for criticizing literature
- the techniques for expansion of ideas and translation process

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Learn the fundamentals of novels and stories	K1
CO2	Understand the principles of translation work	K2
CO3	Expose the knowledge writing critical views on fiction	K2
CO4	Build creative ability	K3
CO5	Apply the power of creative reading	K3

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



221TL1A4HA	HINDI- IV	SEMESTER IV
------------	-----------	-------------

Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

Unit I	10 h
नाटक	
Unit II	10 h
एकांकी	
Unit III	10 h
काव्य मंजरी	
Unit IV	10 h
सूचना लेखन	
Unit V	08 h
अनुवाद अभ्यास- III	

Text Books

- 1 लडाई – सर्वेश्वरदयाल सक्सेना प्रकाशक: वाणी प्रकाशन 21-A, दरियागंज नई दिल्ली-110002. (Unit I)
- 2 एकांकी पंचामृत – डॉ राम कुमार (भोर और तारा छोड़कर) 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 चेन्नई -17 (पाठ10 to 20). (Unit V)



Dr. NGPASC

COIMBATORE | INDIA

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

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

PREAMBLE

This course has been designed for students to learn and understand

- the writing ability and develop reading skill
- the various concepts and techniques for criticizing literature, to learn the techniques for expansion of ideas and translation process
- the competency in translating simple Malayalam sentences into English and vice versa

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Learn the fundamentals of novels and stories	K1
CO2	Understand the principles of translation work	K2
CO3	Expose the knowledge writing critical views on fiction	K2
CO4	Build creative ability	K3
CO5	Apply the power of creative reading	K3

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUS ON

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



221TL1A4MA	MALAYALAM- IV	SEMESTER IV
-------------------	----------------------	--------------------

Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

Unit I	Drama	10 h
Saketham- Sreekandan Nair		
Unit II	Drama	10 h
Saketham- Sreekandan Nair		
Unit III	Drama	10 h
Saketham- Sreekandan Nair		
Unit IV	Screen Play	10 h
Perumthachan- Vasudevan Nair		
Unit V	Screen Play	08 h
Perumthachan- Vasudevan Nair		

Text Books

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

Reference

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



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

PREAMBLE

This course has been designed for students to learn and understand

- the Competence in General Communication Skills – Oral + Written- Comprehension & Expression
- the Culture, life style and the civilization aspects of the French people as well as of France
- the students to acquire Competency in translating simple French sentences into English and vice versa

COURSE OUTCOMES

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

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

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



221TL1A4FA	FRENCH - IV	SEMESTER IV
------------	-------------	-------------

Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

Unit I

10 h

° Décrire quelqu'un. ° Comparer	En milieu professionnel, recruter quelqu'un et justifier son choix.	S'exprimer sur les styles de vêtements. Reconnaître des personnes à partir de descriptions.	Comprendre la description de personnes dans un extrait de roman.
------------------------------------	---	---	--

Unit II

10 h

Exprimer l'accord ou le désaccord. ° Se situer dans le temps.	En milieu professionnel, recruter quelqu'un et justifier son choix.	Décrire des personnes. Comprendre des personnes qui expriment leur accord ou leur désaccord.	Comprendre des différences de points de vue exprimés dans un message électronique. Raconter un souvenir.
---	---	--	--

Unit III

10 h

° Parler de l'avenir.	Discuter de l'organisation d'un voyage de groupe puis préparer une fiche projet et la remplir.	Comprendre une chanson. Échanger sur ses projets de vacances.	Comprendre le message d'une carte d'anniversaire.
-----------------------	--	---	---

Unit IV

10 h

° Exprimer des souhaits. ° Décrire quelqu'un	Discuter de l'organisation d'un voyage de groupe puis préparer une fiche projet et la remplir.	Discuter du programme de la soirée à venir. Addresser des souhaits à quelqu'un.	Comprendre le message d'une carte d'anniversaire.
--	--	---	---

Unit V

08 h

Make in Own Sentences based on the above Lessons

Text Book

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



Dr. NGPASC

COIMBATORE | INDIA

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

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

PREAMBLE

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

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

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



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



Dr. NGPASC

COIMBATORE | INDIA

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

Text Books

- 1 Sharma, Prashant. 2022. Soft Skills. BPB Publications, 3rd Edition, New Delhi, India. (Unit I & II)
- 2 Alex. 2013. Managerial Skills. S. Chand Publishing, New Delhi, India. (Unit III to V)
- 3 Alex. 2009. Soft Skills. S. Chand Publishing, New Delhi, India. (Unit II)
- 4 E H McGrath S J. 2011. Basic Managerial Skills for All, 9th Edition, New Delhi, India. (Unit III)

References

- 1 Adair J. 1986. Effective Team Building: How to make a winning team. Pan Books, London, United Kingdom.
- 2 Dhanavel S P. 2010. English and Soft Skills, Orient Blackswan, Hyderabad, India.
- 3 Singh S R. 2011. Soft Skills. APh Publishing Corporation, New Delhi, India.
- 4 Lakshminarayanan K R, Murugavel T. 2015. Managing Soft Skills. Scitch Publications, Chennai, India.



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

PREAMBLE

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

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

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



225PA1A4CA	CORPORATE ACCOUNTING	SEMESTER IV
------------	----------------------	-------------

Total Credits: 4

Total Instruction Hours: 72 h

Syllabus

Unit I Issue of Shares 14 h

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

Unit II Redemption of Preference Shares and Debenture 16 h

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

Unit III Final Accounts of Companies 15 h

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

Unit IV Valuation of Goodwill and Shares 15h

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

Unit V Liquidation of Companies 12 h

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

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

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

Text Books

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



Dr. NGPASC

COIMBATORE | INDIA

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

References

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



Course Code	Course Name	Category	L	T	P	Credit
225PA1A4CB	FINANCIAL REPORTING	CORE	5	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Concept of financial reporting and accounting standards.
- Acquire knowledge of International Accounting Standards
- The upcoming trends in E-Commerce companies

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the framework for financial reporting	K1
CO2	Gain the knowledge about Indian Accounting Standards	K2
CO3	Evaluate the knowledge of disclosures like Accounting Standards, SEBI	K2
CO4	Understand the International Accounting Standards	K3
CO5	Obtain the knowledge in emerging trends in E-commerce reports.	K3

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



225PA1A4CB	FINANCIAL REPORTING	SEMESTER IV
------------	---------------------	-------------

Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I Introduction to Financial Reporting 12 h

Financial Reporting: Introduction, Concepts and objectives, Users of financial reports, Conceptual Framework for financial reporting. Understanding financial statements of a Joint Stock Company: Balance sheet, Statement of Profit and Loss, Cash Flow statement, Statement of changes in Equity, Notes to the accounts and significant accounting policies.

Unit II Indian Accounting Standards 12 h

Indian Accounting Standards: An overview- Procedures of issuing AS- advantages and significance of AS- Applicability, Exemptions and Relaxations. Ind AS - 1 Presentation of Financial Statement, Ind AS - 2 Valuation of Inventories, Ind AS - 7 Cash Flow Statement, Ind AS - 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS 12 Income Tax Ind AS - 16, Property Equipment Ind AS - 103, Business Combinations Ind AS 110, Consolidated Financial Statement. Case study on Indian Accounting Standards.

Unit III Disclosures 12 h

Disclosures under Companies Act, 2013, Accounting Standards, Securities Exchange Board of India (SEBI) - in annual reports and company website.

Unit IV International Accounting Standards 12h

Meaning of IFRS - Structure of the IFRS - Features of IFRS - Users of IFRS - Advantages of IFRS- Disadvantages of IFRS - Process of setting IFRS- Practical Challenges in implementation of IFRS.

Case study on International Accounting Standards.

Unit V Emerging Trends in Reporting 12 h

Indian Accounting Standard and its implication on E-Commerce companies. Integrated Reporting - Meaning, Purpose, Salient features of framework, the Capitals and Value creation and Value Added Statement.

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

Text Books

- 1 CA Kamal Garg, (2023), "Beginner's Guide to Ind-AS & IFRS, Bharat Law House Pvt. Ltd, New Delhi.
- 2 Ranjay CA, (2017), "Accounting Standards", Taxmann Publications New Delhi



Dr. NGPASC

COIMBATORE | INDIA

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

References

- 1 P.C.Tulsian, Bharath Tulsian, (2023), "Financial Reporting", S Chand Publications, New Delhi.
- 2 Prof. Jawahar Lal, Dr.SuchetaGaubha,(2018),"Financial Reporting and Analysis", Himalaya Publishing House, New Delhi
- 3 Sanjay Dhamija, (2020),"Financial Reporting and Analysis", Sultan Chand & Sons Educational Publishers New Delhi.
- 4 Jagadish R. Raiyani and Gaurav Lodha, (2012), International Financial Reporting Standard (IFRS) and Indian Accounting Practices, Raj Publications,



Course Code	Course Name	Category	L	T	P	Credit
225PA1A4CC	PRINCIPLES OF MARKETING	CORE	4	-	-	3

PREAMBLE

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the concept of marketing, importance, types and marketing ethics.	K1
CO2	Learn the functions of marketing	K2
CO3	Analyze the factors determining consumer behaviour and market segmentation	K2
CO4	Classify the marketing mix to adopt suitable pricing and promotional strategy	K3
CO5	Aware of Bureau of Indian Standards, Consumerism and Consumer Protection Act	K3

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



225PA1A4CC	PRINCIPLES OF MARKETING	SEMESTER IV
------------	-------------------------	-------------

Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

Unit I Marketing 8 h

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

Case study on E-marketing

Unit II Marketing Functions 8 h

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

Unit III Consumer Behaviour 10 h

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

Unit IV Marketing Mix 12h

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

Case study on Branding.

Unit V Standardizing Agencies and Consumerism 10 h

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

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

Text Books

- 1 Pillai.R.S.N and Baghavathy.N, Modern Marketing (8th Edition 2019), Sultan Chand and Sons Publishers, New Delhi..
- 2 Ramasamy.R. V.S and Namakumari, Marketing Management, (6rd Edition 2018), MacMillan India Limited, New Delhi.



Dr.NGPASC

COIMBATORE | INDIA

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

References

- 1 Gupta.C.B and RajanNair .N, Marketing Management, (Edition 1996, Reprint 2020), Sultan Chand and Sons Publishers, New Delhi.
- 2 Philip Kotler, 2014 Principles of Marketing (19th Edition 2023), Pearson India Education Services Pvt. Limited, Noida.
- 3 Rajan Saxena, Marketing Management, (6th Edition 2019), Tata McGraw Hill Private Limited, New Delhi.
- 4 Dr. K S Chandrasekar, Marketing Management -Text and Cases, (2th Edition 2019), The McGraw Hill Companies, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
224CT1A4IB	CYBER SECURITY	IDC	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Fundamentals of information system and security
- Application security and security threats
- Development of secure information system and security policies

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Interpret the basic concepts, categories and characteristics of good information system.	K2
CO2	Infer the importance of information security, threats to information systems and security considerations to different applications.	K2
CO3	Discuss different security threats and security threats related to E-Commerce.	K2
CO4	Discover the key elements, life cycle and governance to build a secure information system	K3
CO5	Illustrate the need and development of security policies.	K3

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



224CT1A4IB	CYBER SECURITY	SEMESTER IV
------------	----------------	-------------

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction to Information Systems 10 h

Introduction - Modeling the Business Process- Information System Components - Information System Categories - Individuals in the Information System- Development of Information Systems: Beginning with the users- Determining Need and Performance Expectations-Characteristics of good organizational IS Talent: Personal attributes - Organizational Environment- Stages in process design

Unit II Information Security and Application Security 10 h

Information Security: Introduction - Definition of security- Importance of Information Security -Threats to information systems: Security Threat Source - Threat Agents- Threat Motivation-Threat intent -Information Assurance - Cyber Security and Security Risk analysis.

Application Security: Introduction - Database Security - E-Mail Security- Internet Security- Data Security considerations - Security Technology - Intrusion Detection - Access Control.

Unit III Security Threats 10 h

Introduction to Security Threats: Virus- Worms- Trojan Horse - Bombs- TrapDoor- E-mail Spoofing - E-mail Virus- Macro Viruses - Malicious software
Security Threats to E-Commerce: Electronic Payment System - Credit/Debit Cards- Smart Cards- E-Money- Electronic Fund Transfer - E-Commerce Business Model- E-Commerce Advantages and Disadvantages- E-Commerce Security Systems - Electronic Cash- Digital Signature - Public Key Cryptography.

Unit IV Development of Secure Information System 10 h

Introduction -Developing Secure Information System - Key Elements of an Information Security Policy - Information System Development Life Cycle - Application Security -Information Security Governance and Risk Management - Risk Management - Security Architecture and Design.

Unit V Security Policies 8 h

Introduction - Computer Security Policy Categories and Types - Need of Security Policies -Security Policy Development - E-mail Security Policies - Policy Review Process - Corporate Policy - Sample Template of Cyber Security Policy.



Dr.NGPASC

COIMBATORE | INDIA

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

Text Books

- 1 Mayank Bhushan, Rajkumar Singh Rathore, Aatif Jamshed, 2017, "Fundamental of Cyber Security", BPB Publication

References

- 1 Rajesh Kumar Goutam, 2021, "Cybersecurity Fundamentals", BPB Publications.
- 2 Nina Godbole, Sunit Belapure, 2011, "Cyber Security", First Edition, Wiley India Pvt. Ltd. Publication



CourseCode	Course Name	Category	L	T	P	Credit
225PA1A4SP	SECRETARIAL CORRESPONDENCE (Non-Lab Practical)	SEC	-	-	3	2

Total Credits: 2

Total Instruction Hours: 36

S. No.	Name of practices	Purpose	Documents to be collected filed	Presentation	Prac. Hrs
1	Secretarial obligation -I	To know how to prepare Notice and Agenda for a meeting of the company	Notice and Agenda	Write the model format of Notice and Agenda.	3
2	Secretarial obligation -II	To know how to prepare Minutes and Reports for company meetings.	Photo copies of the Minutes book and Reports of meeting	Write the model for Minutes and reports of meetings for the meetings of the company.	3
3	Audit Programme	To know how to prepare Audit Programme and working papers	Format of Audit programme Audit Working papers Audit Flow Chart	Draft a model Audit programme for a proposed audit in your record note	3
4	Annual Report Preparation	To identify the different tools in preparing the Annual report.	Annual Reports	Draft a model Annual Report in your Record Note. (With Director Speech)	3
5	Lease Document	To prepare lease documents	Format of lease documents	List down the procedure of preparing lease agreements in record note	3
6	Partnership Deed	To prepare partnership agreements	Format of Partnership Deed	Write down the summary of Partnership deed	3




Dr. NGPASC

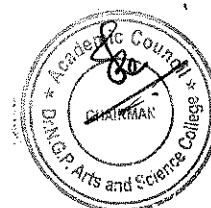
COIMBATORE | INDIA

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

7	Permanent Account Number	To open the permanent account number	To collect the form from the PAN service	To fill the PAN application form with the proof of identity and address	3
8	Online Passport	To apply the passport through on line	-	Print out copy of the online application	2
9	DEMAT Account	To know the online trading practice	To collect the application form for the opening an account	To fill the online trading account application form	3
10	Income Tax Returns	To know the procedure to file income tax returns of an individual	To get ITR - 1 form from income tax portal	To fill the ITR-1 form for an individual	2
11	ISR - 1	To Know the procedure to file Nomination by Shareholders	To get ISR - 1 form from SEBI portal	To fill the ISR-1 form	3
12	SH - 13	To know the procedure to file Nomination by Joint Shareholders	To get SH - 13 form from SEBI portal	To fill the SH-13 form	2
13	MSME/ Udyam Registration	To know the procedure to Register MSME under Udyam	To get Udyam registration form from MSME portal	To fill Udyam registration form	3

16/10/23
 BoS Chairman/HoD
 Department of Commerce (PA)
 Dr. N. G. P. Arts and Science College
 Coimbatore - 641 048

 Dr.N.G.P. Arts and Science College		
APPROVED		
BoS - 16 th	AC - 16 th	GB - 21 st
16/10/2023	13/12/2023	05/01/2024



Dr.NGPASC
 COIMBATORE | INDIA

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

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

PREAMBLE

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.	K3
CO3	Illustrate the Holding Company Accounts	K4
CO4	Construct the Banking Company Accounts and Rebate on Bills Discounted	K3
CO5	Analyze the concept of Insurance Company Accounts	K4

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



Dr. NGPASC

COIMBATORE | INDIA

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

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

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

References

- 1 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
- 4 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	T	P	Credit
225AT1A5CA	INCOME TAX LAW AND PRACTICE	CORE	5	1	-	4

PREAMBLE

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

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

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON:

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



Dr. NGPASC

COIMBATORE | INDIA

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

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

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

References

- 1 T.S. Reddy and Hariprasad Reddy, 2024 "Income Tax Law and Practice", Margham Publications, Chennai.
- 2 Dr.H.C. Mehrotra, Dr. Goyal S.P, 2024 "Income Tax Law and Practice", Sahitya Bhavan Publications, Agra.



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

PREAMBLE

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

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

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



Dr.NGPASC

COIMBATORE | INDIA

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

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

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

References

- 1 Pamela S. Schindler, 2022, "Business Research Methods", 13th edition, McGraw Hill Education India Pvt. Ltd., Chennai.
- 2 William G. Zikmund, 2021, "Business Research Methods", 9th edition, Cenage, New Delhi.
- 3 Rouger Bougie, 2021, "Research Methods for Business", 8th edition, Wiley, New Delhi.
- 4 Naval Bajpai, 2020, "Business Research Methods", 2nd edition, Pearson India Education Services Pvt. Ltd., Noida.



Course Code	Course Name	Category	L	T	P	Credit
225PA1A5CA	BANKING LAW AND PRACTICE	CORE	5	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the Evolution of Banking, Licensing and Functions of Banks
- the Commercial Banks, Functions and Banker and Customer Relationships
- the NABARD, RRBs and SHGs and Digital Banking Technologies

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	obtain the knowledge about Evolution of Banking, Types, Licensing, functions of Banks, Role of RBI and its Functions	K2
CO2	know about the Commercial Banks, Functions, Role of Non-Banking Financial Corporations (NBFC) and CIBIL	K2
CO3	learn about Banker and Customer Relationships, Opening of Account and Types of Accounts	K2
CO4	obtain the knowledge about NABARD, RRBs and its functions	K2
CO5	gain knowledge on Banking Technologies, Artificial Intelligence in Banking Sector and Challenges of Digital Banking System	K4

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



Dr. NGPASC

COIMBATORE | INDIA

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

225PA1A5CA	BANKING LAW AND PRACTICE	SEMESTER V
------------	--------------------------	------------

Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I Introduction 12 h

History of Banking - Indian Banking System - Components - Phases of development - Banking Structure in India - Classification of Banks - Universal Banking - Commercial Banks - Central Banking - Role of RBI - Functions of RBI - Role of Banks in Economic Development.

Unit II Commercial Banks 12 h

Commercial Banks - Functions - Accepting Deposits - Lending of Funds - SBI and its subsidiaries - Payment Banks - India Post Payment Banks (IPPB) - Lending Policies of Commercial Banks - Role of Non - Banking Financial Corporations(NBFC) -CIBIL - Customer Grievances Redressal and Banking ombudsman Scheme 2021- Small Finance Banks - Micro Finance Institution. Case Study on Banking ombudsman

Unit III Banker and Customer Relationships 12 h

Banker - Customer - General and Special relationship between Banker and Customer - Minor - Lunatic - Partnership Firm - Joint Stock company - Non - Trading Institutions - Opening of Accounts - Re-KYC - Passbook -Types of Accounts - Cheques and its types of Crossing - Endorsements. Case study on Cheques

Unit IV NABARD, RRB and MFI 12 h

National Bank for agricultural & Rural Development (NABARD) - Objectives - Features - Functions - Co - operative Banks - Regional Rural Banks (RRB) - Contributions to social and rural development.

Unit V Banking Technologies 12 h

E - Banking - Digital Banking system - Electronic Fund Transfer - UPI- NEFT, RTGS, IMPS - ATM cards, Debit and Credit Cards - PIN - Cardless Banking - Role of Block Chain, Internet of Things(IoT), Robotic Process Automation(RPA) and Artificial Intelligence in Banking Sector - Challenges of Digital Banking System. Case study on Internet Frauds

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



Dr. NGPASC

COIMBATORE | INDIA

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

Text Books

- 1 Gordon.E and Natarajan. L., (2023). Banking Theory Law and Practice (30th Revised Edn.) Himalaya Publishing house), New Delhi.
- 2 Sundharam&Varshaney., (2019). Banking Theory Law and Practice. (8th Edn.) S.Chand and Co., New Delhi

References

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



225PA1A5SP	STATISTICAL TOOLS FOR DATA ANALYSIS	SEMESTER V
------------	-------------------------------------	------------

Total Credits: 2

Total Instructions Hours: 48 h

S.No	Contents
1	Create questionnaire and data entry in Google form
2	Opening an existing data file, Importing and Exporting the data, Entering Data, Defining variables, Saving data
3	Sorting, Splitting, Transforming and viewing data set
4	Performing Frequency, Descriptive statistics and crosstabs using data set
5	Describing the data in various graphical forms like line chart, pie chart, bar chart, histogram, box plot, scatter diagram
6	Likert Scale Analysis
7	Performing Rank Analysis
8	Performing Chi- Square Test
9	Performing Correlation Analysis
10	Performing Regression Analysis
11	Performing One Way ANOVA and Two Way ANOVA
12	Performing t-Test (One Sample, Paired Sample and Independent Sample Test)

Note: 1. Analysis through MS Excel / SPSS / JAMOV.

2. 10 out of 12 are mandatory.



Dr. NGPASC

COIMBATORE | INDIA

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

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

PREAMBLE

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	✓	✓			
CO2	✓		✓	✓	✓
CO3	✓		✓		
CO4		✓		✓	
CO5	✓	✓		✓	✓

COURSE FOCUSES ON

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



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

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

References

- 1 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.
- 3 Neeti Gupta Shashi K Gupta, Nisha Aggarwal, 2018. Financial Institutions and Markets, [Third Edition] Kalyani Publishers, New Delhi.
- 4 S P Bhole 2017. 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

PREAMBLE

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

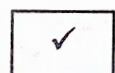
On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge 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.	K3

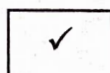
MAPPING WITH PROGRAMME OUTCOMES

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

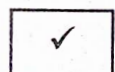
COURSE FOCUSES ON



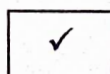
Skill Development



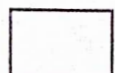
Entrepreneurial Development



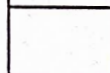
Employability



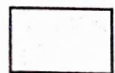
Innovations



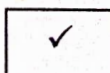
Intellectual Property Rights



Gender Sensitization



Social Awareness/ Environment



Constitutional Rights/ Human Values/ Ethics



Dr.NGPASC

COIMBATORE | INDIA

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

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



Dr. NGPASC

COIMBATORE | INDIA

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

Text Books

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

References

- 1 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.
- 4 Aswathappa K, 2012, "International Business", 5th Edition, Tata McGraw- Hill Publications, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
225BHIA5DA	ADVERTISING AND SALESMANSHIP	DSE	4	-	-	4

PREAMBLE

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	✓	✓		✓	✓
CO2		✓	✓		
CO3	✓		✓		✓
CO4	✓	✓		✓	✓
CO5		✓	✓		✓

COURSE FOCUSES ON

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



225BI1A5DA	ADVERTISING AND SALESMANSHIP	SEMESTER V
------------	------------------------------	------------

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction to Advertising 9 h

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

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

References

- 1 William F. Arens, Michael F.Weigold ,Christian Arens, 2020, "Contemporary Advertising", Sixteen Edition, McGraw Hill, New York.
- 2 Sahni N.K, Meenu Gupta, 2015,"Advertising and Sales Management Text and Cases", First Edition, Kalyani Publishers, New Delhi.
- 3 Kenneth Clow , Donald Baack, 2014, "Integrated Advertisements, Promotion and Marketing Communication", Seventh Edition, Pearson Publication, Chennai
- 4 Gupta S.L., Ratna V.V., 2011, "Advertising and Sales Promotion Management", First Edition, Sultan Chand & Sons, Chennai.



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

PREAMBLE

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

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

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



Dr. NGPASC

COIMBATORE | INDIA

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

225CO1A5DA	HUMAN RESOURCE MANAGEMENT	SEMESTER V
------------	---------------------------	------------

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Human Resource Management 8 h

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

Unit II Human Resource Planning 8 h

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

Case study on Recruitment and Selection

Unit III Human Resource Development 10 h

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

Case study on human behaviour process

Unit IV Organizational Discipline 12 h

Organizational Discipline: Meaning - Causes of Indiscipline - Acts of Indiscipline - Procedure for Disciplinary Action - Organization conflict- Individual aspect of conflict - Management of conflict - Grievance - Meaning - Characteristics of Grievances - Causes of Grievance - Grievance Redressal Procedure.

Case study on conflict in organizational behaviour.

Unit V Job Satisfaction and Employee Relations 10 h

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

Note: Question paper shall contain 100% theory only.

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



Text Books

- 1 Prasad, L.M., 2019, Organizational behavior, 6th Edition, S. Chand Publishing, New Delhi.
- 2 Aswathappa, K., 2016, Organizational Behaviour, 12th Edition Himalaya Publishing Home Pvt Ltd., Mumbai.

References

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



Dr.NGPASC

COIMBATORE | INDIA

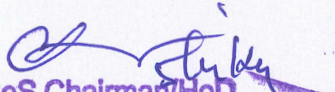
B.Com. (PA) (Students admitted during the AY 2022-23)

225PA1A5GP	GE: COMMERCIAL PRACTICES (NON-LAB PRACTICAL)	SEMESTER V
------------	---	-------------------

Total Credits: 2
Total Instruction Hours: 24h

Syllabus


S.No.	Name of practices	Documents to be collected and filed	Presentation
1	Bank Account opening	Account opening form for Savings Bank Account.	File the filled application form for Savings Bank Account
2	Banking transactions	Pay in slip, Withdrawal form, Demand Draft Challan & Cheque.	File the filled forms and Challan.
3	RTGS- NEFT	RTGS- NEFT application form collected from bank and duly filled.	Write down the details for NEFT-RTGS application form and file the filled form.
4	Education Loan Application	Application form for Education Loan collected from the bank and duly filled.	Write down the details and procedure for Education Loan.
5	Permanent Account Number	Application form for PAN collected from the PAN portal	Fill the PAN application form with proof of identity and address.
6	Passport	Application form for Passport collected from online portal.	Fill the passport application form with proof of identity and address.
7	Form15 G/H	Self-declaration form for not deducting TDS	Write down the details and procedure for by an individual submitted to the Bank requesting not to deduct TDS on Interest Income.


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



Dr.NGPASC

COIMBATORE | INDIA

		
Dr.N.G.P. Arts and Science College		
APPROVED		
BoS-17th	AC-17th	GB-
5/4/24	17/4/24	



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

Course Code	Course Name	Category	L	T	P	Credit
225FI1A6CA	BUSINESS TAXATION	CORE	4	-	-	4

PREAMBLE

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	✓				✓
CO2	✓				✓
CO3	✓	✓		✓	✓
CO4	✓				✓
CO5	✓				✓

COURSE FOCUSES ON

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



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

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

References

- 1 Balachandran V, 2023, "Indirect Taxation", Nineteenth Edition, Sultan Chand & Sons, New Delhi.
- 2 Nikhil Gupta.CA, Anoop Modi & Mahesh Gupta, C A, 2023,"Indirect Tax Goods and Services Tax (GST)", SBPD Publications, Uttar Pradesh.
- 3 Parameswaran R. & C A. Viswanathan P., 2018, "Indirect Taxes GST and Customs Laws", Kavim Publications, Coimbatore.
- 4 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
225PA1A6CA	AUDITING AND ASSURANCE	CORE	5	-	-	3

PREAMBLE

This course has been designed for students to learn and understand

- Working knowledge of generally accepted auditing procedures, techniques and skills
- Practical knowledge of Vouching, Verification and Valuation of Assets and Liabilities.
- Practical applications of Computer assisted Auditing Techniques and to understand Standard Setting Process..

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.	K2
CO2	Learn about internal control and Vouching	K2
CO3	Develop the skills to verify and valuation of assets and liabilities	K3
CO4	Learn about audit of Joint Stock Companies.	K2
CO5	Demonstrate the auditing procedures for Computerized Auditing and to understand Standard Setting Process	K3

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON:

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



225PA1A6CA	AUDITING AND ASSURANCE	SEMESTER VI
------------	------------------------	-------------

Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I Introduction to Auditing] 14 h

Auditing: Origin - Definition - Objectives - Auditing and Investigation - Objectives of Investigation - Distinction between Auditing and Investigation - Types and procedures of Audit - Advantages and Limitations of Auditing - Qualities and Qualification of an Auditor - Audit Programme.

Unit II Internal Control and Vouching 14 h

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

Case Study on Vouching of Cash Book

Unit III Verification and Valuation of Assets and Liabilities 12 h

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

Case Study on Valuation of Assets and Liabilities

Unit IV Audit of Joint Stock Companies 10 h

Audit of Joint Stock Companies: Qualification - Disqualification - Various modes of Appointment of Company Auditor - Rights, Duties and Liabilities of a Company Auditor - Audit procedures of Share Capital including Share Transfer- Audit Report - Contents and Types.

Case Study on Share Transfer Audit

Unit V Audit of Computerized Accounts & Standard Setting Process 10 h

Audit of Computerized Accounts: Computer based Accounting Vs Conventional Accounting System-Computer assisted Auditing Techniques- Electronic Auditing. Standard Setting Process: Overview, Standard setting process, Role of International Auditing and Assurance Standards Board (IAASB) & Auditing and Assurance Standards Board (AASB).

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



Text Books

- 1 Tandon B.N, (2020), "Handbook of Practical Auditing", S. Chand & Company Ltd, New Delhi.
- 2 DinkarPagare, (2022), "Principles & Practice of Auditing", 13th Edition, Sultan Chand & Sons, NewDelhi.

References

- 1 Clifford Gomez, (2022), "Auditing and Assurance: Theory and Practice" 1st Edition, PHI Learning Pvt. Ltd., New Delhi.
- 2 G.Saxena, (2020), "Principles & Practice of Auditing", Himalaya Publishing House Pvt. Ltd., New Delhi.
- 3 Bhatia R.C, (2020), "Auditing", 1st Edition, ANE Books, New Delhi.
- 4 VijiChandran and SpandanaPriya C. S, (2015), "Principles & Practice of Auditing", S. Chand & Company Ltd, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
225PA1A6SP	PRACTICAL TAXATION (Non-Lab Practical)	SEC	-	-	3	2

Total Credits: 2

Total Instructions Hours: 36 h

S. No.	Name of Practices	Purpose	Documents to be collected filed	Presentation
1	Audit Report for Business or Profession of a person	To know how to prepare the Audit Report for Business or Profession of a person	FORM NO. 3CA [See rule 6G(1)(a)] Audit report under section 44AB of the Income -tax Act, 1961	Fill the model format of Audit Report for Business or Profession of a person
2	Application for a pre-filing meeting	To know how to prepare the application for a pre-filing meeting	FORM NO. 3CEC [See sub-rule (2) of rule 10H] Application for a pre-filing meeting	Fill the model Application for a pre-filing meeting
3	Annual Compliance Report on Advance Pricing Agreement	To know how to prepare the Annual Compliance Report on Advance Pricing Agreement	FORM NO. 3CEF [See sub-rule (2) of rule 10-O] Annual Compliance Report on Advance Pricing Agreement	Fill the model Application for Annual Compliance Report on Advance Pricing Agreement
4	Forms of daily case register	To know how to maintain the daily case register	FORM NO. 3C [See rule 6F(3)] Form of daily case register	Fill the model form of daily case register
5	Certificate of an Accountant	To know how to prepare the Certificate of an Accountant	Form No. 15CB (See rule 37BB) Certificate of an Accountant	Fill the model form of Certificate of an Accountant



6	Tax deducted at Source FORM NO. 16	To know how to prepare the FORM NO. 16	FORM NO. 16 [See rule 31(1)(a)] PART A Tax deducted at source on salary paid to an employee under section 192 or pension/interest income of specified senior citizen under section 194P	Fill the model form of FORM NO. 16 Tax deducted at Source
7	Application for GST Enrolment	To know how to prepare and get the GST Enrolment	FORM GST ENR-01 [See rule 58(1)] Application for Enrolment under section 35(2) [only for un-registered persons]	Fill the model form of Application for GST Enrolment
8	Forms of outward Supplies of Goods or Services	To know how to prepare the Details of outward Supplies of Goods or Services	FORM GSTR-1 [See rule (59(1))] Details of outward Supplies of Goods or Services	Fill the model form of outward Supplies of Goods or Services
9	Statement of Tax Collection at Source	To know how to prepare the Statement of Tax Collection at Source	FORM GSTR-8 [See rule (67(1))] Statement of Tax Collection at Source	Fill the model form of Statement of Tax Collection at Source
10	Final Return of GST	To know how to prepare the Final Return of GST	FORM GSTR-10 (See rule 81) Final Return of GST	Fill the model form of Final Return of GST
11	Indian Income Tax Return	To know how to prepare Indian Income Tax Return	FORM ITR-1 Indian Income Tax Return	Fill the model form of Indian Income Tax Return
12	Tax Deducted at Source	To know how to prepare the FORM NO. 16A	FORM NO. 16A [See rule 31(1)(b)] Certificate under section 203 of the Income-tax Act, 1961 for tax deducted at source	Fill the model form of FORM NO. 16A Tax Deducted at Source



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

PREAMBLE

This course has been designed for students to learn and understand

- theories and concepts of investment management.
- functions of market and valuation.
- the listing procedures of securities in stock markets.

COURSE OUTCOMES

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

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

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



225FI1A6DA	INVESTMENT MANAGEMENT	SEMESTER VI
------------	-----------------------	-------------

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Investment Alternatives 09 h

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

Case study on Investment and Gambling.

Unit II Securities Market 10 h

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

Unit III Security Analysis 10 h

Risk and return - Risk-free rate and its influencing factors and risk premium. Fundamental analysis: Economic analysis - Industry analysis - Company analysis. Technical analysis: Types of charts -Market indicator- Fundamental Vs Technical analysis.

Case study on Fundamental Analysis - Assessing the Value of Investments.

Unit IV Valuation of Securities 09 h

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

Unit V Listing of Securities 10 h

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

Case Study on Stock Market Listing and Demat Accounts.

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



Text Books

Bhalla V.K., 2014, "Fundamentals of Investment Management", Second Edition, Sultan Chand & Sons, New Delhi.

Preeti Singh, 2008, "Investment Management", Sixteenth Edition, Himalaya Publishing House, New Delhi.

References

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



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

PREAMBLE

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	K2
CO2	analyze trends in India's export trade, including the composition of commodities and projects	K3
CO3	evaluate the legal and regulatory frameworks governing India's foreign trade	K3
CO4	identify and apply export promotion schemes, market entry strategies, and the role of digital platforms and export councils in boosting trade	K2
CO5	Outline the role of International Trade Organization in international trade.	K3

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



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

- 1 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.

References

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



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

PREAMBLE

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	understandtheretailoperations,strategiesandindustrytrends	K2
CO2	expressthecrucialroleoflocationinretailsuccess	K2
CO3	demonstratetheelementsof Communication process and Various Techniques of Retail Logistics	K3
CO4	identifythe Various Key areas in Merchandise management	K3
CO5	determine theglobalaspectsofretailoperationsandstrategy	K3

MAPPING WITH PROGRAMME OUTCOMES

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

Course Focuses on

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



Dr. NGPASC

COIMBATORE | INDIA

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

225BI1A6DA	RETAIL MARKETING	SEMESTER VI
------------	------------------	-------------

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction to Retailing 9 h

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

Unit II Retail location strategies and Branding in Retailing 9 h

Introduction - Types of Retail Location- Factors determining Retail Location - Steps to choose right retail location - Measuring success of Location.

Branding in Retailing- Definition - Advantages and Disadvantage - Objectives of Brand Positioning Strategy-Brand Loyalty-Types of Store and Consumer loyalty.

Unit III Retail Communication and Promotion 10 h

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

Case Study on Retail Communication

Unit IV Merchandise Management and Retail Pricing 10 h

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

Case study on Retail Pricing

Unit V International Retailing 10 h

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

Case study on International Retailing



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

Text Books

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

References

- 1 ArunangshuGiri , Pradip Paul and Satakshi Chatterjee, 2022,"Retail Management", PHI Learning, New Delhi
- 2 Barry Berman, 2017, "Retail Management a strategic Approach", Dorling-Kindersley (India) Pvt Ltd, New Delhi
- 3 Suja R Nair,2015,"Retail Management", Revised Edition, HimalayaPublishing House, Mumbai
- 4 <https://mmimert.edu.in/images/books/modern-day-retail-marketing-management.pdf>



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

PREAMBLE

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

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

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON:

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



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 Internally.

Text Books

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

References

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



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

PREAMBLE

This course has been designed for students to learn and understand

- the basic concept of security valuation.
- functions of derivatives market.
- the portfolio analysis, portfolio selection, creation and management.

COURSE OUTCOMES

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

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

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



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

- 1 Avadhani V.A, 2015, "Security Analysis and Portfolio Management", Second Revised Edition, Himalaya Publishing House, New Delhi.
- 2 Punithavathy Pandian, 2015, "Security Analysis and Portfolio Management", Sixth Reprint, Vikas Publishing House Pvt Ltd., New Delhi.

References

- 1 Prasanna Chandra, 2021, "Investment Analysis and Portfolio Management", Sixth Edition, MC Graw Hill, Chennai.
- 2 Donald E. Fischer and Ronald J. Jordan, 2018, "Security Analysis and Portfolio Management", Pearson Prentice Hall, New Delhi.
- 3 Sudhindra bhat, 2015, "Security Analysis and Portfolio Management", Excel book, New Delhi.
- 4 Gurusamy S, 2018, "Security Analysis and Portfolio Management", Vijay Nicole imprints Private Limited, Chennai.



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

PREAMBLE

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	explain the importance of the international banking system.	K2
CO2	learn the type of international financial markets.	K2
CO3	explore various financial institutions supporting EXIM finance	K3
CO4	summarize foreign exchange markets and transactions.	K3
CO5	identifying the requirements for export and import finance.	K3

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



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

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

References

- 1 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.
- 3 Annie Stephen, 2015, "International Finance", 1st Edition, Himalaya Publishing House, Mumbai.
- 4 Davies, H., & Green, D. (2010). Banking on the future: The fall and rise of central banking. Princeton. N.J: Princeton University Press.



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

PREAMBLE

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	understand the fundamentals of customer relationship management	K2
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	K3
CO5	develop customer retention strategy	K3

MAPPING WITH PROGRAMME OUTCOMES

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

Course Focuses on

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



225BI1A6DB	CUSTOMER RELATIONSHIP MANAGEMENT	SEMESTER VI
------------	----------------------------------	-------------

Total Credits: 4

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.

Unit II Electronic CRM 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.

Unit III Customer Relationship Management Process and Strategy 9 h

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.

Unit IV CRM Planning and Implementation 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.

Unit V Customer Retention Strategy 9 h

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

- 1 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.

References

- 1 Paramjeetkaur, 2021, " Customer Relationship Management ", Second Edition, Kalyani Publishers, New Delhi
- 2 Shainesh G, Jagdish N Sheth 2007 " Customer Relationship Management: A Strategic Perspective" MacMillan India Ltd, New Delhi.
- 3 Jagdish N Sheth, Parvatiyar Atul , G Shainesh, 2017 "Customer Relationship Management: Emerging Concepts, Tools and Applications", Fourth Edition, McGraw Hill, New York.
- 4 Barry Berman and Joel R Evans 2006 "Retail Management - A Strategic Approach" Tenth Edition, Prentice Hall of India.



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

PREAMBLE

This course has been designed for students to learn and understand

- the conceptual knowledge of industrial relations.
- labour legislations in India and women employees' problems.
- labour laws and labour economic problems.

COURSE OUTCOMES

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

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

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON:

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



225CO1A6DB	INDUSTRIAL RELATIONS AND LABOUR LAW	SEMESTER VI
------------	-------------------------------------	-------------

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Industrial Relations 9 h

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

Unit II Industrial Conflicts and Labour Welfare 9 h

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

Case study on Industrial Disputes

Unit III Labour Legislations and Trade Union 10 h

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

Unit IV LabourWelfareand 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 onchallenges of Women Employees.

Unit V Labour Laws and Labour Economic Problems 10 h

Employees' Provident fund and Miscellaneous provisions act, 1952- Employees' state insurance (ESI) Act, 1948- New Pension Scheme - Maternity Benefit Act, 1961-



Contract Labour Regulation and Abolition Act, 1970 -The Child Labor Prevention and Regulation Act, 1986- Building and Other Construction Workers Act, 1996 - Occupational and economic classification of labourforce - 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 Internally.

Text Books

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

References

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



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

PREAMBLE

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

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

MAPPING WITH PROGRAMME OUTCOMES

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

Course Focuses on

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


- 1 Nithyananda K. V. 2019, "Intellectual Property Rights Protection and Management India", First Edition, Cengage Learning India Private Limited, New Delhi.
- 2 Ghawlarhs, 2020, "Introduction to Intellectual Property Rights", CBS, New Delhi.

References

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

M. 7/11/24

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

 Dr.N.G.P. Arts and Science College		
APPROVED		
BoS- 18th 08.11.24	AC - 18th 26.11.24	GB -



Dr.NGPASC

COIMBATORE | INDIA

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