

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

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)  
Approved by Government of Tamil Nadu and Accredited by NAAC with 'A++' Grade (3<sup>rd</sup> Cycle-3.64 CGPA)  
Dr. N.G.P. - Kalapatti Road, Coimbatore-641048, Tamil Nadu, India  
Web: [www.drngpasc.ac.in](http://www.drngpasc.ac.in) | Email: [info@drngpasc.ac.in](mailto: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. Degree

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

**Programme: B.Com.**

#### Eligibility

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

#### Programme Educational Objectives

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

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





### PROGRAMME OUTCOMES

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

PO Number	PO Statement
P01	To gain an exhaustive acquaintance to lead as accounting professionals.
P02	To obtain acumen in pursuit of communication a information technology to serve as tax consultants.
P03	To become cognized to shine as marketing and finance experts.
P04	To get along with knowledge in banking and insurance laws, policies and operations.
P05	To shoulder the entrepreneurship in order to contribute for GDP's growth.





**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
	Industrial Training	1	2	V
IV (8 Credits)	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
	Generic Elective (GE) (AEEC)	1	2	V
V (2 Credits)	NSS/NCC/YRC/RRC/Yoga/Sports/Clubs	-	2	I-II
TOTAL CREDITS			142	





## CURRICULUM (2022-23)

## B.COM PROGRAMME

Course Code	Course Category	Course Name	L	T	P	Exam (hours)	Max Marks			Credits
							CIA	ESE	Total	
First Semester										
Part– I										
221TL1A1TA	Language-I	Tamil – I	4	1	-	3	50	50	100	3
221TL1A1HA		Hindi – I								
221TL1A1MA		Malayalam – I								
221TL1A1FA		French – I								
Part– II										
221EL1A1EA	Language-II	Professional English - I	4	-	1	3	50	50	100	3
Part– III										
225PA1A1CA	Core – I	Financial Accounting	5	1	-	3	50	50	100	4
225CI1A1CA	Core – II	Principles of Management	4	-	-	3	50	50	100	4
225CO1A1CP	Core Practical – I	Financial Modeling – I	-	-	4	3	50	50	100	2
225CO1A1IA	IDC- I	Business Economics	4	-	-	3	50	50	100	4
Part-IV										
223MB1A1AA	AECC - I	Environmental Studies	2	-	-	3	50	-	50	2
Part-V										
225CO1A1XA	Extension Activity	NSS/NCC/ YRC/RRC/ Yoga/Sports/Clubs	-	-	-	-	50	-	50	1
Total			23	2	5				700	23






Course Code	Course Category	Course Name	L	T	P	Exam (hours)	Max Marks			Credits
							CIA	ESE	Total	
Second Semester										
Part-I										
221TL1A2TA	Language-I	Tamil – II	4	1	-	3	50	50	100	3
221TL1A2HA		Hindi – II								
221TL1A2MA		Malayalam – II								
221TL1A2FA		French – II								
Part- II										
221EL1A2EA	Language-II	Professional English - II	4	-	1	3	50	50	100	3
Part- III										
225BP1A2CA	Core – III	Advanced Financial Accounting	5	1	-	3	50	50	100	4
225CR1A2CA	Core – IV	Business Law	4	-	-	3	50	50	100	4
225CO1A2CP	Core Practical – II	Financial Modelling – II	-	-	4	3	50	50	100	2
225CO1A2IA	IDC - II	Indian Economy	4	-	-	3	50	50	100	4
Part-IV										
221TL1A2AA/ 221TL1A2AB/ 225CR1A2AA	AECC - II	Basic Tamil/ Advance Tamil/ Human Rights and Women’s Rights	2	-	-	3	50	-	50	2
Part-V										
225CO1A2XA	Extension Activity	NSS/NCC/ YRC/RRC/ Yoga/Sports/ Clubs	-	-	-	-	50	-	50	1
Total			23	2	5				700	23





Course Code	Course Category	Course Name	L	T	P	Exam (hours)	Max Marks			Credits
							CIA	ESE	Total	
Third Semester										
Part– I										
221TL1A3TA	Language-III	Tamil – III	3	1	-	3	50	50	100	3
221TL1A3HA		Hindi – III								
221TL1A3MA		Malayalam – III								
221TL1A3FA		French – III								
Part– II										
221EL1A3EA	Language-III	Professional English - III	3	1	-	3	50	50	100	3
Part –III										
225CM1A3CA	Core -V	Cost Accounting	5	-	-	3	50	50	100	4
225BI1A3CB	Core – VI	Company Law	4	-	-	3	50	50	100	4
225CO1A3CA	Core – VII	Principles of Marketing	5	-	-	3	50	50	100	4
222MT1A3IA	IDC - III	Business Mathematics	4	-	-	3	50	50	100	4
225CO1A3SP	SEC – I	Banking and Insurance Practices (Non-Lab Practical)	-	-	4	3	50	50	100	2
Total			24	2	4				700	24

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

 <b>Dr.N.G.P. Arts and Science College</b>		
<b>APPROVED</b>		
BoS- 15 <sup>th</sup> 12.6.23	AC- 15 <sup>th</sup> 14.7.23	GB- 20 <sup>th</sup> 5.8.23




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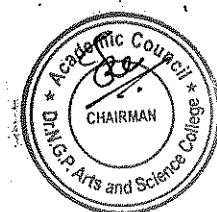
*B.Com. (Students admitted during the AY 2022-23)*



Course Code	Course Category	Course Name	L	T	P	Exam (hours)	Max Marks			Credits
							CIA	ESE	Total	
Fourth Semester										
Part- I										
221TL1A4TA	Language-IV	Tamil – IV	3	1	-	3	50	50	100	3
221TL1A4HA		Hindi – IV								
221TL1A4MA		Malayalam – IV								
221TL1A4FA		French – IV								
Part- II										
221EL1A4EA	Language-IV	Professional English - IV	3	1	-	3	50	50	100	3
Part-III										
225PA1A4CA	Core –VII	Corporate Accounting	5	1	-	3	50	50	100	4
225CO1A4CA	Core -IX	Auditing	5	-	-	3	50	50	100	4
225CO1A4CB	Core – X	Entrepreneurial Development	3	-	-	3	50	50	100	3
222MT1A4IA	IDC – IV	Business Statistics	4	-	-	3	50	50	100	4
225CO1A4SP	SEC-II	Accounting Software for Business	-	-	4	3	50	50	100	2
Total			23	3	4				700	23

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 BoS Chairman/HoD  
 Department of Commerce  
 Dr. N. G. P. Arts and Science College  
 Coimbatore – 641 043

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BoS - 17.10.23 V <sup>h</sup>	AC - 13.12.23 16 <sup>h</sup>	BB - 5.1.24 21 <sup>h</sup>



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Course Code	Course Category	Course Name	L	T	P	Exam (hours)	Max Marks			Credits	
							CIA	ESE	Total		
Fifth Semester											
Part–III											
225CR1A5CA	Core – XI	Advanced Corporate Accounting	5	-	-	3	50	50	100	4	
225CO1A5CB	Core – XII	Research Methodology	4	-	-	3	50	50	100	4	
225AT1A5CA	Core – XIII	Income Tax Law and Practice	5	1	-	3	50	50	100	4	
225FI1A5CB	Core – XIV	Financial Management	4	1	-	3	50	50	100	3	
225CO1A5SP	SEC – III	Statistics for Research	-	-	4	3	50	50	100	2	
225FIIA5DA	DSE –I	Financial Markets	4	-	-	3	50	50	100	4	
225IB1A5DA		International Business Environment									
225BI1A5DA		Advertising and Salesmanship									
225CO1A5DA		Human Resource Management									
225CO1A5TA	IT	Industrial Training	-	-	-	3	50	50	100	2	
Part-IV											
	GE		-	-	2	3	50	-	50	2	
Total			22	2	6				750	25	

*[Signature]*  
 SoS Chairman/HoD  
 Department of Commerce  
 Dr. N. G. P. Arts and Science College  
 Coimbatore - 641 048

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



Course Code	Course Category	Course Name	L	T	P	Exam (hours)	Max Marks			Credits
							CIA	ESE	Total	
Sixth Semester										
Part-III										
225BA1A6CA	Core – XV	Management Accounting	5	-	-	3	50	50	100	4
225FI1A6CA	Core -XVI	Business Taxation	4	-	-	3	50	50	100	4
225CO1A6CV	Core – XVII	Project and Viva-Voce	-	-	8	3	50	50	100	4
225CO1A6SA	SEC – IV	Personal Selling and Salesmanship	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			22	-	8				650	24
Grand Total									4200	142

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**BoS Chairman/HoD**

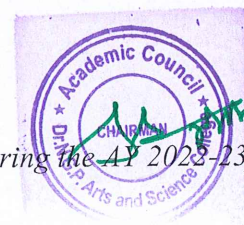
**Department of Commerce**

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**Coimbatore, INDIA**



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<b>APPROVED</b>		<b>APPROVED</b>	
BoS-18 <sup>th</sup> 7.11.24	AC-18 <sup>th</sup> 26.11.24	CB-18 <sup>th</sup> 26.11.24	B.Com.(Students admitted during the AY 2023-23)





### DISCIPLINE SPECIFIC ELECTIVE

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

#### Semester V (Elective I)

##### List of Elective Courses

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

#### Semester VI (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 Legislation
3	225BI1A6DA	Retail Marketing
4	225CO1A6DA	Organizational Behavior

#### Semester VI (Elective III)

##### List of Elective Courses

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





### GENERIC ELECTIVE COURSES (GE)

The following are the courses offered under Generic Elective Course

#### Semester V (GE-I)

S.No.	Course Code	Course Name
1	225CO1A5GP	Basics of Stock Market

### 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	225CO1ASSA	Leadership and team development
2	225CO1ASSB	Cyber law





## UG - REGULATION (R4)

(Students admitted in the AY 2022-23)

### (OUTCOME BASED EDUCATION WITH CBCS)

#### 1. NOMENCLATURE

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

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

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

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

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





### 1.5 Project Work:

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

### Internship/Industrial Training

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

### 1.6 Extra Credits:

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

## 2. STRUCTURE OF PROGRAMME

### 2.1 PART- I: LANGUAGE- I

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

### 2.2 PART- II: LANGUAGE- II

English will be offered during the first four semesters.

### 2.3 PART- III:

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

### 2.4 PART- IV:

#### 2.4.1 Ability Enhancement Compulsory Course (AECC):

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

Basic Tamil

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

(OR)





### Advanced Tamil

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

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

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

## 2.5 PART- V: EXTENSION ACTIVITIES

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

## 3. CREDIT ALLOTTMENT

The following is the credit allotment:

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

## 4. DURATION OF THE PROGRAMME

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





## 5. REQUIREMENTS FOR COMPLETION OF A SEMESTER

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

## 6. EXAMINATIONS

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

### a) Mark distribution for Theory Courses

Continuous Internal Assessment (CIA) : 50 Marks

End Semester Exams (ESE) : 50 Marks

Total : 100 Marks

### i) Distribution of Internal Marks

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





**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"> <li>Engagement in class</li> <li>Listening Skills</li> <li>Behaviour</li> </ul>
2	Case Study Presentation/ Term Paper	<ul style="list-style-type: none"> <li>Identification of the problem</li> <li>Case Analysis</li> <li>Effective Solution using creativity/imagination</li> </ul>
3	Field Study	<ul style="list-style-type: none"> <li>Selection of Topic</li> <li>Demonstration of Topic</li> <li>Analysis &amp; Conclusion</li> </ul>
4	Field Survey	<ul style="list-style-type: none"> <li>Chosen Problem</li> <li>Design and quality of survey</li> <li>Analysis of survey</li> </ul>
5	Group Discussion	<ul style="list-style-type: none"> <li>Communication skills</li> <li>Subject knowledge</li> <li>Attitude and way of presentation</li> <li>Confidence</li> <li>Listening Skill</li> </ul>





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

#### 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
<b>Total</b>		<b>50</b>

## 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
<b>Total</b>		<b>50</b>

## A) Mark Distribution for Project/Internship/Industrial Training

<b>Total</b>	<b>:</b>	<b>100</b>
<b>Internal</b>	<b>:</b>	<b>50</b>
<b>External</b>	<b>:</b>	<b>50</b>

## i) Distribution of Internal Marks

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





## ii) Distribution of External Marks

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

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

## 7. Credit Transfer

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

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

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

### Mandatory

The exempted core paper in the V or VI semester should be submitted by the students for approval before the end of 4<sup>th</sup> 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 <sup>th</sup> working day)	15
2	Model ( All 5 Units) (On completion of 85 <sup>th</sup> working day)	15
3	Assignment	05
4	Attendance	05
5	Library Usage	05
6	Skill Enhancement *	05

**Total****50**



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

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

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

#### MAPPING WITH PROGRAMME OUTCOMES

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

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



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221TL1A1TA	TAMIL- I:IKKALA ILAKKIYAM	SEMESTER I
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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



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

8. ஹைகூ கவிதைகள் - 10 கவிதைகள்

### Unit III பெண்ணியம்

09 h

1. தொலைந்து போனேன் - தாமரை

2. நீரில் அலையும் முகம் - அ. வெண்ணிலா

3. தற்காத்தல் - பொன்மணி வைரமுத்து

4. ஏனிந்த வித்தியாசங்கள்? - மல்லிகா

5. புதையுண்ட வாழ்க்கை - சுகந்தி சுப்ரமணியன்

### Unit IV சிறுகதைகள்

15 h

1. இலக்கிய வரலாறு - சிறுகதையின் தோற்றமும் வளர்ச்சியும்

2. கனகாம்பரம் - கு.ப.ராஜகோபாலன்

3. ஆற்றங்கரைப் பிள்ளையார் - புதுமைப்பித்தன்

4. பொம்மை - ஜெயகாந்தன்

5. காய்ச்சமரம் - கி. ராஜநாராயணன்

6. காட்டில் ஒருமான் - அம்பை

7. வேட்கை - சூர்யகாந்தன்

### Unit V பயிற்சிப் பகுதி

10 h

#### அ. இலக்கணம்

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

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

#### ஆ. படைப்பாக்கம்

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

2. சிறுகதை - எழுதுதல் (குறைந்தது 3 பக்கங்கள்)





## Text Book

- 1 தமிழ் மொழிப்பாடம் - 2022-2023,தொகுப்பு: தமிழ்த்துறை, டாக்டர்என்.ஜி.பி. கலை அறிவியல் கல்லூரி,கோயம்புத்தூர் - 641048,வெளியீடு: நியூ செஞ்சுரி பக் 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>





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

#### PREAMBLE

This course has been designed for students to learn and understand

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

#### COURSE OUTCOMES

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

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

#### MAPPING WITH PROGRAMME OUTCOMES

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





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

CO-1	Understand the fundamentals of research and statistics	CO-1
CO-2	Understand the principles of qualitative work	CO-2
CO-3	Apply the knowledge within critical and creative thinking	CO-3
CO-4	Build creative ability	CO-4
CO-5	Express the power of creative thinking	CO-5

CO-1	CO-2	CO-3	CO-4	CO-5
✓	✓	✓	✓	✓
✓	✓	✓	✓	✓
✓	✓	✓	✓	✓
✓	✓	✓	✓	✓
✓	✓	✓	✓	✓





221TL1A1HA	HINDI- I: MODERN LITERATURE	SEMESTER I
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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- डॉ.वी.पी. 'अमिताभ'(पाठ 1-4)

Unit III 12 h

व्याकरण : शब्दविचार ( संज्ञा, सर्वनाम,विशेषण)

Unit IV 12 h

अनुच्छेद लेखन

Unit V 10 h

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

## Text Books

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



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

#### PREAMBLE

This course has been designed for students to learn and understand

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

#### COURSE OUTCOMES

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

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

#### MAPPING WITH PROGRAMME OUTCOMES

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





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





221TL1A1MA	MALAYALAM- I: MODERN LITERATURE	SEMESTER I
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Total Credits: 3

Total Instruction Hours: 60 h

### Syllabus

Unit I	Novel	14 h
	PathummayudeAdu	
Unit II	Novel	10 h
	PathummayudeAdu	
Unit III	Short Story	14 h
	Nalinakanthi	
Unit IV	Short Story	10 h
	Nalinakanthi	
Unit V	Practical Application	12 h

Expansion of ideas, General Essay and Translation

### Text Books

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

### References

- 1 MalayalaNovel Sahithyam.
- 2 MalayalaCherukathaInnale Innu.



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

#### PREAMBLE

This course has been designed for students to learn and understand

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

#### COURSE OUTCOMES

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

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

#### MAPPING WITH PROGRAMME OUTCOMES

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





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

CO	CO Statement	Key Indicators
CO1	Identify the basic types, numbers and symbols	1
CO2	Apply the properties and the classroom environment of 1	2
CO3	Examine the French Artistic and the 11th	3
CO4	Measure the Cultural Activity in France	4
CO5	Select the arguments, the style of the French people and the usage of the traditional	5

CO1	CO2	CO3	CO4	CO5
✓	✓	✓	✓	✓
✓	✓	✓	✓	✓
✓	✓	✓	✓	✓
✓	✓	✓	✓	✓
✓	✓	✓	✓	✓





221TL1A1FA	FRENCH- I: GRAMMAR, TRANSLATION AND CIVILIZATION	SEMESTER I
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Total Credits: 3

Total Instruction Hours: 60 h

## Syllabus

## Unit I Salut I Page 10

12 h

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

## Unit II Enchanté I Page 20

12 h

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

## Unit III J'adoreI Page 30

12 h

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





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

## Unit V Practical Application

10 h

Make in Own Sentences

## Text Book

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



Dr. NGPASC

COIMBATORE | INDIA

B.Com. (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

CO1	Identify the various aspects in poetry	CO1
CO2	Identify the various aspects in prose	CO2
CO3	Identify the various aspects in drama	CO3
CO4	Identify the various aspects in film	CO4
CO5	Identify the various aspects in television	CO5
CO6	Identify the various aspects in internet	CO6
CO7	Identify the various aspects in mobile	CO7
CO8	Identify the various aspects in social media	CO8
CO9	Identify the various aspects in digital marketing	CO9
CO10	Identify the various aspects in e-commerce	CO10

CO1	CO2	CO3	CO4	CO5	CO6	CO7	CO8	CO9	CO10
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓





221EL1A1EA	PROFESSIONAL ENGLISH- I	SEMESTER I
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Total Credits: 3

Total Instruction Hours: 60 h

### Syllabus

#### Unit I Genre Studies 12 h

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

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

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

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

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

#### Unit II Listening Skills 12 h

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

#### Unit III Speaking Skills 14 h

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

#### Unit IV Reading Skills 10 h

Study Skills: Skimming and Scanning- Reading different kinds of texts- Types of reading- Developing a good reading speed, reading aloud, Referencing skill - Word





Power (Denotation and Connotation) - Reading comprehension, Data interpretation  
-Charts, Graphs, Advertisements

## Unit V Writing Skills

12 h

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

### Text Books

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

### References

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





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

#### PREAMBLE

This course has been designed for students to learn and understand

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

#### COURSE OUTCOMES

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

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

#### MAPPING WITH PROGRAMME OUTCOMES

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









225PA1A1CA	FINANCIAL ACCOUNTING	SEMESTER I
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Total Credits: 4

Total Instruction Hours: 72 h

### Syllabus

#### Unit I Introduction to Accounting and Final Accounts 14 h

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

#### Unit II Bank Reconciliation Statement and Depreciation 16 h

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

#### Unit III Bills of Exchange 15 h

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

#### Unit IV Account Current and Average Due Date 12 h

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

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

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





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

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

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

### Text Books

- 1 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.





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	✓	✓		✓	✓





<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

CO	CO1	CO2	CO3	CO4	CO5
CO1	Identify the management functions and management practices	Identify the planning and decision making process in the organization	Identify the organizational processes through proper delegation of authority and responsibility	Identify the various business motivational theory and leadership styles in the practice of management	Identify the techniques of decision and control in management

CO	CO1	CO2	CO3	CO4	CO5
CO1	✓	✓	✓	✓	✓
CO2	✓	✓	✓	✓	✓
CO3	✓	✓	✓	✓	✓
CO4	✓	✓	✓	✓	✓
CO5	✓	✓	✓	✓	✓





225CI1A1CA	PRINCIPLES OF MANAGEMENT	SEMESTER I
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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





**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





225CO1A1CP	CORE PRACTICAL: FINANCIAL MODELING -I	SEMESTER I
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Total Credits: 2

Total Instructions Hours: 48 h

S.No	Contents
1	Entering data in excel work book and conditional formatting.
2	Create a file that describes a grading system for a class.
3	Perform, what if analysis of the any given data and provide appropriate visualization of the data analysis.
4	Forecasting and estimation of share price using graph.
5	Filter data in a range or table.
6	Prepare personal budget for the first quarter of given financial year. Use appropriate charts to provide visual analysis of income and expenditure.
7	Create Pivot table for data representation.
8	Search a data using V lookup & H lookup.
9	Create an Error Table using V lookup & H lookup.
10	Calculate EMI for a loan.
11	Calculate depreciation using various accounting conventions.
12	Calculate Normal Probability Distribution.

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



Dr.NGPASC

COIMBATORE | INDIA

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



Course Code	Course Name	Category	L	T	P	Credit
225CO1A1IA	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 integration of macroeconomic factors in business decision making.

#### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	identify the concept of demand and consider them in business decision making.	K2
CO2	associate cost and supply.	K2
CO3	respond to dynamic macroeconomic factors in business.	K3
CO4	infer the impact of monetary and fiscal policy on firms.	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	✓	✓			✓





<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





225CO1A1IA	BUSINESS ECONOMICS	SEMESTER I
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### Syllabus

#### **Unit I Demand Analysis 8 h**

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

#### **Unit II Cost, Supply and Business Cycle 9 h**

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

#### **Unit III Price Analysis 10 h**

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

#### **Unit IV Monetary and Fiscal Policy 9 h**

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

#### **Unit V National Income 12 h**

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





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

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

### Text Books

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

### References

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





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

#### PREAMBLE

This course has been designed for students to learn and understand

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

#### COURSE OUTCOMES

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

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

#### MAPPING WITH PROGRAMME OUTCOMES

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





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





223MB1A1AA	ENVIRONMENTAL STUDIES	SEMESTER I
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Total Credits: 2

Total Instruction Hours: 24 h

### Syllabus

#### Unit I Introduction to Environmental studies & Ecosystems 5 h

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

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

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

#### Unit III Biodiversity and Conservation 5 h

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

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

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





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

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

### Text Books

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

### References

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

  
 BoS Chairman/HoD  
 Department of Commerce  
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Dr.N.G.P. Arts and Science College		
APPROVED		
BoS- 13 4/8/22	AC - 13 6/9/22	GB - 18 10/9/22



B.Com. (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
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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



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## Text Book

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

## References

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





Course Code	Course Name	Category	L	T	P	Credit
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
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Total Credits: 3

Total Instruction Hours: 60 h

### Syllabus

<b>Unit I</b>	13 h
आधुनिकपद्य – शबरी(श्रीनरेशमेहता)	
<b>Unit II</b>	13 h
उपन्यास: सेवासदन-प्रेमचन्द	
<b>Unit III</b>	12 h
कहानी-किरीट- डा उषा पाठक / डा अचला पाण्डेय	
पाठ 1.कफ़न, 3. चीफ़ की दावत	
<b>Unit IV</b>	12 h
पत्र लेखन: (औपचारिक या अनौपचारिक)	
<b>Unit V</b>	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)





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

### PREAMBLE

This course has been designed for students to learn and understand

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

### COURSE OUTCOMES

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

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

### MAPPING WITH PROGRAMME OUTCOMES

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

### COURSE FOCUSES ON

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





221TL1A2MA	MALAYALAM- II: MODERN LITERATURE	SEMESTER II
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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.





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
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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.
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## 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 téléphone. Prendre un rendez-vous par téléphone
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## Unit III

12 h

Exprimer son point de vue positif et négatif. S'informer sur le prix. S'informer sur la quantité. Exprimer la quantité.	En groupes, choisir un cadeau pour un ami.	Exprimer son point de vue sur des idées de cadeau. Faire des achats dans un magasin
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## 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 expérimentent l'obligation ou l'interdiction. Donner des conseils à des personnes dans des situations données.

## Unit V

10 h

Make in Own Sentences

## Text Book

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



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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
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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.



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

### PREAMBLE

This course has been designed for students to learn and understand

- The accounting practices in Branch and Departmental Accounting.
- The recording of transactions in Hire purchase and Instalment system.
- Accounting procedures formatted for Partnership accounts.

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Apply the accounting practices in branch and departmental accounting.	K3
CO2	Interpret the hire purchase and instalment system of accounting.	K2
CO3	Understand the procedures related to calculation of ratios and accounting treatment of admission of a partner.	K2
CO4	Know the accounting transactions at the time of retirement and death of a partner.	K3
CO5	Analyze the valuation of assets and liabilities during dissolution and insolvency of firms.	K4

### MAPPING WITH PROGRAMME OUTCOMES

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

### COURSE FOCUSES ON

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





225BP1A2CA	ADVANCED FINANCIAL ACCOUNTING	SEMESTER II
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Total Credits: 4

Total Instruction Hours: 72 h

### Syllabus

#### Unit I Branch and Departmental Accounting 15 h

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

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

Case Study on Branch Accounts.

#### Unit II Hire Purchase and Instalment Purchase Systems 14 h

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

#### Unit III Partnership Accounting: Admission of a Partner 15 h

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

Case Study on Admission of a Partner.

#### Unit IV Retirement and Death of a Partner 14 h

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



**Unit V      Dissolution of a Firm**

14 h

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

Case Study on Garner vs. Murray.

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

Case Study (Examined Internal only).

**Text Books**

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

**References**

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





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
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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.



225CO1A2CP	FINANCIAL MODELING-II	SEMESTER II
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Total Credits: 2  
Total Instructions Hours: 48 h

S.No	List of Exercises
1	Calculate a summary of the quantity and value of Inventory.
2	Prepare Liquidity Ratios for an accounting period.
3	Prepare Profitability Ratios for an accounting period.
4	Prepare Turnover Ratios for an accounting period.
5	Preparation of cash flow statement of a company.
6	Create a Company model building using Linkages for Projecting Profit and Loss Account, Balance Sheet and Cash Flow Statement.
7	Create a Comparative statement of a company.
8	Create a Common Size Statement of a company.
9	Create a Trend Analysis of a company.
10	Create financial statements using scenario analysis.

**Note:** Out of 10 Programs, 10 Programs are Mandatory

### References

- 1 Sanjay Saxena, 2020, MS office 2000 for Everyone, Vikas Publications, New Delhi.
- 2 Satish Jain, Singh, Geetha, 2021, BPBS Computer course Windows 10 with MS Office New Delhi.





Course Code	Course Name	Category	L	T	P	Credit
225CO1A2IA	INDIAN ECONOMY	IDC	4	-	-	4

#### PREAMBLE

This course has been designed for students to learn and understand

- The determinants of economic growth development.
- The impact of Indian population.
- The role of Agriculture and industry in Indian Economy.

#### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Recognize the strands of economic growth and development.	K1
CO2	Interpret the facts of Indian population and Government measures for betterment.	K2
CO3	Examine Indian agriculture and its transformation.	K3
CO4	Demonstrate the development in Indian industry.	K3
CO5	Assess the conditions and improvement of labour	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



225CO1A2IA	INDIAN ECONOMY	SEMESTER II
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Total Credits: 4

Total Instruction Hours: 48 h

### Syllabus

**Unit I**      Economy 9 h

Economic Growth and Development: Difference and Determinants, Indian Economy: It's Characteristics - Obstacles in Economic Development - Growth of Indian Economy under 5 Year Plans - NITI Aayog: Objectives and Features.

**Unit II**      Population 12 h

Features of Indian Population - Size and Growth - Causes and Problems of Over Population - Measures for Population Control in India - Population Policy. HDI: Indicators and Limitations - Brain Drain: Factors and Impact - Reverse Brain Drain.

Case study on 'Brain drain'

**Unit III**      Agriculture 9 h

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

Case study on 'New technology in Indian agriculture'

**Unit IV**      Industry 10 h

Role of Industries in Economic Development - New Industrial Policy 1991 - Criticisms in New Industrial Policy 1991 - TamilNadu Industrial Policy 2021 - Core Industries - ICI Index - MSME - Role of MSME in Indian Economy, Industrial Sickness.

**Unit V**      Labour 8 h

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

Case study on 'Industrial disputes'.





**Note:** Case study (Examined internal only).

### Text Books

- 1 Datt & Sundharam (2021), Indian Economy, S. Chand, New Delhi.
- 2 Sriram Srirangam (2021), Indian Economy: Principles, Policies and Progress, Edn. 2, Pearson, New Delhi.

### References

- 1 Madhur M Mahajan (2020), Indian Economy, Edn. 1, Pearson, Noida.
- 2 Radha (2020), Indian Economy, Prasanna, Chennai.
- 3 Sankaran S (2018), Indian Economy: Problems, Policies and Development, Margham Publication, Chennai.
- 4 Ramesh Singh (2018), Indian Economy (10th Edn.), Mc-Graw Hill Education: New Delhi.



221TL1A2AA	BASIC TAMIL	SEMESTER II
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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. (Students admitted during the AY 2022-23)



**Notes:**

அக மதிப்பீட்டுத் தேர்வு - வினாத்தாள் அமைப்பு முறை  
மதிப்பெண்கள் - 50

மொத்த

**பகுதி - அ**

சரியான விடையைத் தேர்வு செய்தல்  
 $10 \times 2 = 20$

**பகுதி - ஆ**

சரியா? தவறா?

$10 \times 2 = 20$

**பகுதி - இ**

ஒரு பக்க அளவில் விடையளிக்க  
 $1 \times 10 = 10$

**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>.



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221TL1A2AB	ADVANCED TAMIL	SEMESTER II
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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



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## Notes

அக மதிப்பீட்டுத் தேர்வு - வினாத்தாள் அமைப்பு முறை  
மதிப்பெண்கள் - 50

மொத்த

## பகுதி - அ

சரியான விடையைத் தேர்வு செய்தல்

$$10 \times 1 = 10$$

## பகுதி - ஆ

கோடிட்ட இடங்களை நிரப்புக.

$$10 \times 2 = 20$$

## பகுதி - இ

இரண்டு பக்க அளவில் விடையளிக்க

$$2 \times 10 = 20$$

## குறிப்பு:

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

## Text Book

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

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

## References

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



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COIMBATORE | INDIA

B.Com. (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
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Total Credits: 2

Total Instruction Hours: 24 h

### Syllabus

#### Unit I Introduction to Human Rights 04 h

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

#### Unit II Human Rights in India 05 h

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

#### Unit III Human Right Violations and Redressal Mechanism 05 h

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

#### Unit IV Rights to Women and Child 05 h

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

#### Unit V Civil and Political Rights of Women 05 h

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



## Text Books


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

## References

- 1 Mandagadde Rama Jois, 2015, "Human Rights", Bharatiya Values, BharatiyaVidyaBhavan Publications, Mumbai.
- 2 Paras Diwan and PiyushDiwan, 1994, "Women and Legal Protection", South Asia Books, Andhra Pradesh.
- 3 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.

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24/11/22

BoS Chairman/HoD  
Department of Commerce  
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 <b>Dr.N.G.P Arts and Science College</b>		
<b>APPROVED</b>		
BoS- 1 <sup>st</sup> AR 24.11.22	AC - 1 <sup>st</sup> TH 19.01.2023	GB - 1 <sup>st</sup> TH 30.01.2023



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



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

#### PREAMBLE

This course has been designed for students to learn and understand

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

#### COURSE OUTCOMES

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

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

#### MAPPING WITH PROGRAMME OUTCOMES

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

#### COURSE FOCUSES ON

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



221TL1A3TA	TAMIL - III	SEMESTER III
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Total Credits: 3

Total Instruction Hours: 48 h

### Syllabus

**Unit I காப்பியங்கள்** 10 h

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

**Unit II காப்பியங்கள்** 10 h

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

**Unit III சிற்றிலக்கியங்கள்** 10 h

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

**Unit IV இலக்கிய வரலாறு** 10 h

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

**Unit V இலக்கணம் & பயிற்சிப் பகுதி** 08 h

அ. இலக்கணம்

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

ஆ. பயிற்சிப் பகுதி

1. வாசகர் கடிதம் : நாளிதழ்,வானொலி,செய்தி ஊடகங்களுக்கு





விமர்சனம் எழுதுதல்

2.திரைக்கதை : மத்திய மற்றும் மாநில அரசு விருது பெற்ற தமிழ்த் திரைப்படங்கள் மட்டும்

### Text Book

தமிழ் மொழிப்பாடம் - 2022-2023, தொகுப்பு: தமிழ்த்துறை, டாக்டர் என்.

- 1 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
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Total Credits: 3

Total Instruction Hours: 48 h

**Syllabus****Unit I** 10 h

पद्य – काव्य पराशर (भोलानाथ)

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

**Unit II** 10 h

हिन्दी साहित्य का इतिहास: (साधारण ज्ञान)

**Unit III** 10 h

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

**Unit IV** 10 h

संवाद लेखन

**Unit V** 08 h

अनुवाद अभ्यास-III (केवल हिन्दी से अंग्रेजी में)

(पाठ 10 to 20)

**Text Books**

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



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

#### PREAMBLE

This course has been designed for students to learn and understand

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

#### COURSE OUTCOMES

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

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

#### MAPPING WITH PROGRAMME OUTCOMES

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

#### COURSE FOCUS ON

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





221TL1A3MA	MALAYALAM - III	SEMESTER III
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Total Credits: 3

Total Instruction Hours: 48 h

### Syllabus

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

### Text Books

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

### Reference

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



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

### PREAMBLE

This course has been designed for students to learn and understand

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

### COURSE OUTCOMES

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

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

### MAPPING WITH PROGRAMME OUTCOMES

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

### COURSE FOCUSES ON

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





221TL1A3FA	FRENCH - III	SEMESTER III
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Total Credits: 3

Total Instruction Hours: 48 h

## Syllabus

## Unit I

10 h

<ul style="list-style-type: none"> <li>◦ Décrire un lieu.</li> <li>◦ Situer</li> </ul>	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 of 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.
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## 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 of 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.
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## Unit III

10 h

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

10 h

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

08 h

Make in Own Sentences based on the above Lessons

## Text Book

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



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B.Com. (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
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Total Credits: 3

Total Instruction Hours: 48 h

### Syllabus

#### Unit I Listening and Reading 08 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. 2<sup>nd</sup> Edition, Macmillcan, India. (Unit I, II, III, IV)
- 4 Alex. Soft Skills. 2009. S. Chand Publishing, New Delhi, India. (Unit V)

### References

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





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

**PREAMBLE**

This course has been designed for students to learn and understand

- The Costing terms in business
- Process of Cost Accounting Practice
- The concept of Operating cost

**COURSE OUTCOMES**

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

CO Number	CO Statement	Knowledge Level
CO1	Discuss the methods of cost accounting and know about cost sheet	K2
CO2	Apply different methods of material issue to analyze the level of material control	K3
CO3	Illustrate different methods of wage payment System and Absorption of overhead among departments	K3
CO4	Compute cost of each process and finished product	K3
CO5	Estimate the Operating Cost in Transport	K4

**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 type="checkbox"/>	Innovations
<input type="checkbox"/>	Intellectual Property Rights	<input type="checkbox"/>	Gender Sensitization
<input type="checkbox"/>	Social Awareness/ Environment	<input type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics



225CM1A3CA	COST ACCOUNTING	SEMESTER III
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Total Credits: 4

Total Instruction Hours: 60 h

## Syllabus

**Unit I** Cost concept and Cost sheet 10 h

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

**Unit II** Material control and Issue 13 h

Material: Levels of material Control - Need for Material Control - Techniques of inventory control- EOQ- Stock Level-ABC Analysis - Perpetual inventory System. Purchase and stores Control: Purchasing of Materials - Procedure and documentation involved in purchasing - Requisition for stores - Stores Control - Methods of valuing material issue - LIFO - FIFO - Simple Average - Weighted Average -Case study on ABC Analysis.

**Unit III** Labour and Overheads Cost 13 h

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

Overhead: Classification of overheads - Allocation of overhead- Absorption of overhead: Primary and Secondary distribution methods-Overhead rates - Computation of Machine Hour Rate -Case Study on Methods of Remuneration.

**Unit IV** Process costing 12 h

Process costing - Features of Process costing - Process losses, Wastage, Scrap, Normal process loss - Abnormal loss, Abnormal gain. (Excluding Inter process profits and Joint & Equivalent production)

**Unit V** Operating costing and Reconciliation statements 12 h

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

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





**Text Books**

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

**References**

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



Course Code	Course Name	Category	L	T	P	Credit
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	✓	✓		✓	✓

<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
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**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 Law (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
225CO1A3CA	PRINCIPLES OF MARKETING	CORE	5	-	-	4

**PREAMBLE**

This course has been designed for students to learn and understand

- about marketing and its functions.
- products and its classifications.
- the pricing policies and consumerism.

**COURSE OUTCOMES**

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

CO Number	CO Statement	Knowledge Level
CO1	understand the concept of marketing and its types.	K2
CO2	expalin the functions of marketing.	K3
CO3	analyze the factors determining consumer behavior and market segmentation.	K4
CO4	classify the marketing mix to adopt suitable pricing and promotional strategy.	K4
CO5	analyse about consumerism and Consumer Protection Act.	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 checked="" type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



225CO1A3CA	PRINCIPLES OF MARKETING	SEMESTER III
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Total Credits: 4

Total Instruction Hours: 60 h

### Syllabus

#### Unit I Introduction to Marketing 10 h

Marketing -Definition of market and marketing-Importance of marketing - functions of marketing-Modern Marketing concept - 7 P's of marketing - Marketing -E-marketing -Telemarketing- Green Marketing- Marketing Ethics - Career Opportunities in Marketing.

#### Unit II Consumer Behaviour and Market Selection 12 h

Consumer Behaviour- Need for studying consumer behaviour; types, stages in consumer buying decision process; factors influencing consumer buying decisions.

Market segmentation-concept, importance, levels and bases of segmenting consumer markets. Market Targeting-concept and factors affecting the choices for market targeting. Product Positioning – concept and bases. Product differentiation-concept and bases - Case study on Market targeting.

#### Unit III Product Decision 12 h

Meaning -Need and classification; levels of product; product-mix dimensions; Branding – concept, functions, types and qualities of good brand name; packaging and Labeling – concept and functions; product support services.

New Product Development – Product life cycle – concept and marketing strategies; New product development process - Case study on product development.

#### Unit IV Pricing and Distribution Decision 14 h

Pricing – concept and objectives; factors affecting price of a product; Pricing methods; Pricing strategies. Distribution Decision – channels of distribution – meaning and importance; types of distribution channels and their functions; factors of choice of distribution channel; Distribution Logistics – concept, importance and major logistics decision. Wholesaling and retailing.

#### Unit V Promotion Decision 12 h

Communication Process; Nature and importance of Promotion; Promotion mix concept and distinctive characteristics of advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Factors influencing





promotion mix decision.

Contemporary Issues in Marketing: Relationship Marketing; Sustainable Marketing; Rural Marketing; Social Marketing; Digital Marketing; Ethical issues in marketing - Case study on contemporary issues in Marketing.

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

### Text Books

- 1 Philip Kotler, 2018, Principles of Marketing [17th Edition], Pearson Education , New Delhi.
- 2 Gupta .C.B and RajanNair .N. 2018, Marketing Management, [Tenth Edition]. Sultan Chand and Sons Publishers., New Delhi.

### References

- 1 Ramasamy.R. V.S and Namakumari.2018.Marketing Management.[Sixth Edition]. Mc Graw Hill India., New Delhi.
- 2 Rajan Saxena, 2017, Marketing Management,[5th Edition], Mc Graw Hill Education, Chennai.
- 3 S.A.Sherlekar.2016.Marketing Management. [ Fourteen Edition].Himalaya Publishing House., Mumbai.
- 4 Neeru Kapoor, 2016, Principles of Marketing, [2nd Edition].PHI Learning Pvt., New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
222MT1A3IA	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 sequence and series
- the rule for finding the limit

#### COURSE OUTCOMES

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

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





222MT1A3IA	BUSINESS MATHEMATICS	SEMESTER III
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Total Credits: 4

Total Instruction Hours: 48 h

### Syllabus

**Unit I** Matrix and its applications to business 12 h

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

**Unit II** Theory of sets and its business applications 8 h

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

**Unit III** Ratio, Permutation & Combination 8 h

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

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

**Unit IV** Sequence and Series - Its application to business 9 h

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

**Unit V** Differential Calculus and its business applications 11 h

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

Note: Theory 20% and Problems 80%



### Text Books

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

### References

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





225CO1A3SP	BANKING AND INSURANCE PRACTICES (NON-LAB PRACTICAL)	SEMESTER III
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Total Credits: 2  
Total Instructions Hours: 48 h

S.No	Contents
1	Filling up the application of Bank Account opening forms.
2	Application filing for depositing, withdrawal.
3	Application for availing locker facility.
4	Filling application form for availing Cash Credit, Overdraft.
5	Application form for availing Education Loan, Jewel Loan and Mortgage Loan..
6	Filling application form for Internet Banking, Mobile Banking, RTGS, NEFT.
7	Filling up Account closure request form.
8	Making entries in the Bank Pass Book, Demand Draft.
9	Application filing for New Life Insurance - single life, group.
10	Fill the application for Customer Consent Document.
11	Application for change in personal/policy details.
12	Loan application form against Life policy.
13	Filing the application form for surrendering policy.
14	Filling up of Public Provident Fund application form.
15	Filling up IRDA application forms.

**Note:** Out of 15 Programs, 15 Programs are Mandatory



225CO1ASSA	Leadership and Team Development	SEMESTER III
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Total Credit: 1

### Syllabus

#### Unit I Leadership

Styles and attributes of Leadership; Transactional and transformational leadership; Ethical leadership, culture and leadership.

#### Unit II Groups and Group Process

The nature and types of groups; Group dynamics- group cohesion, group roles and group norms, threat to group effectiveness; Managing group and inter-group dynamics; Managing culturally diverse groups.

#### Unit III Leaders and Group Decisions

Group decision making; Power and influence in teams; Leadership and team empowerment; Challenges in team decision making.

#### Unit IV Team Development and Team Effectiveness

Group vs. team; Evolution of group into teams; Stages of team development; Emotionally intelligent teams; Characteristics of effective team; Collaborative communication in teams; Problem solving and conflict resolution in teams.

#### Unit V Emerging Trends in Leadership

Women in leadership; Leadership skills- coaching and mentoring; leadership and social media.



### Text Books

- 1 Ace Mc Cloud, 2020, Leadership Motivation and Team Building, Author's Republic, New Delhi
- 2 Talya Baur, Berrin Erdogan, Jeremy, 2019, Leadership and Team Building, Flatworld Publisher, Boston.

### References

- 1 Pranav Bhola, 2017, Project Leadership and Team Building in Global Project Management: Best Practices, Partridge Publishing India, Bloomington.
- 2 Ranjana Mittal, 2016, LEADERSHIP PERSONAL EFFECTIVENESS AND TEAM BUILDING, Vikas Publication, New Delhi.
- 3 Uday kumar Haldar, 2010, Leadership and Team Building, Oxford University Press, New Delhi.
- 4 <https://free-management-ebooks.tradepub.com/free-offer/team-building--developing-your-leadership-skills>.





225CO1ASSB	CYBER LAW	SEMESTER III
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**Total Credit: 1**

### **Syllabus**

#### **Unit I Cyber Law**

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

#### **Unit II Security Aspects**

Security Aspects: Introduction-Technical aspects of Encryption-Digital Signature-Data Security. Intellectual Property Aspects: WIPO-GII-ECMS-Indian Copy rights act on soft propriety works-Indian Patents act on soft propriety works.

#### **Unit III Evidence Aspects**

Evidence Aspects: Evidence as part of the law of procedures -Applicability of the law of Evidence on Electronic Records-The Indian Evidence Act 1872.Criminal aspect: Computer Crime-Factors influencing Computer Crime- Strategy for prevention of computer crime Amendments to Indian Penal code 1860.

#### **Unit IV Global Trends**

Global Trends- Legal frame work for Electronic Data Interchange: EDI Mechanism-Electronic Data Interchange Scenario in India.

#### **Unit V The Information Technology Act 2000**

The Information Technology Act 2000-Definitions-Authentication of Electronic Records Electronic Governance-Digital Signature Certificates.



### Text Books


- 1 Suresh T. Viswanathan, 2022, "The Indian Cyber Law", Bharat Law House, New Delhi.
- 2 Nilakshi Jain, Ramesh Menon, 2021, "Cyber Security and Cyber Laws", Wiley Publishers, New Delhi.

### References

- 1 Bhagyashree A. Deshpande, 2019, "Text Book on Cyber Law", Central Law Publication, Allahabad.
- 2 Pavan Duggal, 2016, Text Book on Cyber Law, Universal Publishing New Delhi.
- 3 Rizwan Ahamed.P, 2016, Cyber Law, Margham Publication, Chennai.
- 4 <https://www.youtube.com/watch?v=SCgc55vtd6M>.

*[Signature]*

Prof. Chairman/HoD  
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 <b>Dr.N.G.P. Arts and Science College</b>		
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BoS- 15 <sup>th</sup> 12.6.23	AC- 15 <sup>th</sup> 14.7.23	GB- 20 <sup>th</sup> 5.8.23



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





221TL1A4TA	TAMIL - IV	SEMESTER IV
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Total Credits: 3

Total Instruction Hours: 48 h

## Syllabus

## Unit I எட்டுத்தொகை

10 h

## 1. நற்றிணை – குறிஞ்சித் திணை

I.பா.எண் : 01 – கபிலர்

II.பா.எண் : 88 – நல்லந்துவனார்

III.பா.எண் : 102 – செம்பியனார்

## 2. குறுந்தொகை – முல்லைத்திணை

I.பா.எண் : 65 – கோவூர்கிழார்

II. பா.எண் : 167 – கூடலூர்கிழார்

மருதத்திணை

I.பா.எண் : 08 – ஆலங்குடி வங்கனார்

II.பா.எண் : 61 – தும்பிசேர்கீரனார்

III.பா.எண் : 196 – மிளைக் கந்தன்

நெய்தல் திணை

I.பா.எண் : 57 – சிறைக்குடி ஆந்தையார்

## Unit II எட்டுத்தொகை

08 h

## 1. கலித்தொகை – பாலைக்கலி

I.பா.எண் : 09 – பெருங்கடுங்கோ

## 2. அகநானூறு – மருதத்திணை

I.பா.எண் : 86 – நல்லாவுர்கிழார்

## 3. புறநானூறு -

I.பா.எண் : 188 – பாண்டியன் அறிவுடை நம்பி

II.பா.எண் : 192 – கணியன் பூங்குன்றனார்

III.பா.எண் : 279 – ஒக்கூர் மாசாத்தியார்

IV.பா.எண் : 312 – பொன்முடியார்

## Unit III பத்துப்பாட்டு

10 h

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

## Unit IV இலக்கிய வரலாறு

10 h



1. எட்டுத் தொகை நூல்கள்
2. பத்துப்பாட்டு நூல்கள்

Unit V இலக்கணம் மற்றும் திறனாய்வுப் பகுதி

10 h

I.இலக்கணம்

1. அகத்திணை - அன்பின் ஐந்திணை - விளக்கம்
2. புறத்திணை - 12 திணைகள் - விளக்கம்

II.பயிற்சிப் பகுதி

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/>>



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
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Total Credits: 3

Total Instruction Hours: 48 h

## Syllabus

<b>Unit I</b>	10 h
नाटक	
<b>Unit II</b>	10 h
एकांकी	
<b>Unit III</b>	10 h
काव्य मंजरी	
<b>Unit IV</b>	10 h
सूचना लेखन	
<b>Unit V</b>	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 (पाठ 10 to 20). (Unit V)



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

### PREAMBLE

This course has been designed for students to learn and understand

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

### COURSE OUTCOMES

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

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

### MAPPING WITH PROGRAMME OUTCOMES

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

### COURSE FOCUS ON

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



221TL1A4MA	MALAYALAM- IV	SEMESTER IV
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Total Credits: 3

Total Instruction Hours: 48 h

## Syllabus

<b>Unit I</b>	<b>Drama</b>	10 h
	Saketham- Sreekandan Nair	
<b>Unit II</b>	<b>Drama</b>	10 h
	Saketham- Sreekandan Nair	
<b>Unit III</b>	<b>Drama</b>	10 h
	Saketham- Sreekandan Nair	
<b>Unit IV</b>	<b>Screen Play</b>	10 h
	Perumthachan- Vasudevan Nair	
<b>Unit V</b>	<b>Screen Play</b>	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

<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



221TL1A4FA	FRENCH - IV	SEMESTER IV
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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.
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## 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 expérimentent leur accord ou leur désaccord.	Comprendre des différences de points de vue exprimés dans un message électronique. Raconter un souvenir.
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## Unit III

10 h

° Parler de l'avenir.	Discuter de l'organisation d'un voyage de groupe puis préparer une fiche projet et la compléter.	Comprendre une chanson. Échanger sur des projets de vacances.	Comprendre le message d'une carte d'anniversaire.
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## 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 compléter.	Discuter du programme de la soirée à venir. Addresser des souhaits à quelqu'un.	Comprendre le message d'une carte d'anniversaire.
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## Unit V

08 h

Make in Own Sentences based on the above Lessons

## Text Book

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



Dr. NGPASC

COIMBATORE | INDIA

B.Com. (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
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**Total Credits: 3**

**Total Instruction Hours: 48 h**

### Syllabus

#### Unit I Career 08 h

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

#### Unit II Art of Promoting 11 h

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

#### Unit III Facing Challenges 10 h

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

#### Unit IV Effective Decision Making 10 h

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

#### Unit V Practising Corporate Social Responsibility (CSR) 09 h

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



### Text Books

- 1 Sharma, Prashant. 2022. Soft Skills. BPB Publications, 3<sup>rd</sup> 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, 9<sup>th</sup> 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**

<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
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Total Credits: 4

Total Instruction Hours: 72 h

### Syllabus

**Unit I** Issue of Shares 14 h

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

Case study on Underwriting

**Unit II** Redemption of Preference Shares and Debenture 16 h

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

**Unit III** Final Accounts of Companies 15 h

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

Case study on Managerial Remuneration

**Unit IV** Valuation of Goodwill and Shares 15h

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

**Unit V** Liquidation of Companies 12 h

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

Case study on Liquidation of Companies

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

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



**Text Books**

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

**References**

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



Course Code	Course Name	Category	L	T	P	Credit
225CO1A4CA	AUDITING	CORE	5	-	-	4

**PREAMBLE**

This course has been designed for students to learn and understand

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

**COURSE OUTCOMES**

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

CO Number	CO Statement	Knowledge Level
CO1	understand the concept of Auditing.	K2
CO2	prepare Audit Note Book and Audit Work Papers.	K3
CO3	summarize the role of auditors.	K2
CO4	understand the rights and duties of company auditor and preparation of audit report.	K2
CO5	adopt of E- Audit System.	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





225CO1A4CA	AUDITING	SEMESTER IV
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Total Credits: 4

Total Instruction Hours: 60 h

### Syllabus

#### Unit I Introduction 15 h

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

#### Unit II Internal Control, Internal Check, Internal Audit 15 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 Valuation of Assets and Liabilities 10 h

Verification and valuation of assets and liabilities - Auditors position regarding the valuation and verifications of assets and liabilities - Depreciation - Reserves and provisions - Secret reserves.

Case study on valuation and verification of assets and liabilities.

#### Unit IV Audit of Joint Stock Companies 10 h

Audit of Joint Stock Companies - Qualification - Dis-qualifications - Various modes of Appointment of Company Auditor - Rights and Duties - Liabilities of a Company Auditor - Share Capital and Share Transfer Audit - Audit of Co-operative Societies, Cinema Theatres, NGO - Frauds - responsibilities of auditor in checking frauds - Audit Report - Contents and Types.

Case study on share transfer audit.

#### Unit V Audit of Computerized Accounts 10 h

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



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

### Text Books

- 1 Dinkar Pagare, "Principles & Practice of Auditing", 2022, 13th Edition, Sultan Chand & Sons, New Delhi.
- 2 Tandon B.N, "Hand Book of Practical Auditing", 2020, S. Chand Company Ltd, New Delhi.

### References

- 1 Clifford Gomez, "Auditing and Assurance: Theory and Practice", 2022, 1st Edition, PHI Learning Pvt Ltd., New Delhi.
- 2 Bhatia. R.C., "Auditing", 2020, 1st Edition, ANE Books, New Delhi.
- 3 R.G. Saxena, 2018 "Principles and Practice of Auditing", Himalaya Publishing House.
- 4 Natarajan. L, 2017, "Principles and Practice of Auditing, 1st Edition, Margham Publication, Chennai.



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

**PREAMBLE**

This course has been designed for students to learn and understand

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

**COURSE OUTCOMES**

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

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

**MAPPING WITH PROGRAMME OUTCOMES**

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

**COURSE FOCUSES ON::**

<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





225CO1A4CB	ENTREPRENEURIAL DEVELOPMENT	SEMESTER IV
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Total Credits: 3

Total Instruction Hours: 36 h

### Syllabus

#### Unit I Entrepreneurship 8 h

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

#### Unit II Project identification 6 h

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

Case study on project identification

#### Unit III Institutional service to entrepreneur 8 h

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

#### Unit IV Institutional finance to entrepreneurs 8 h

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

Case study on schemes for start up.

#### Unit V Incentives and subsidies 6 h

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

Case study on role of entrepreneur in export promotion.

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



### Text Books

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

### References

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



Course Code	Course Name	Category	L	T	P	Credit
222MT1A4IA	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





222MT1A4IA	BUSINESS STATISTICS	SEMESTER IV
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**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" , Fourteenth Edition, Sultan Chand, New Delhi.
- 4 Navnitham P. A, 2022, "Business Mathematics and Statistics", Fourth Edition, Jai Publishers , Trichy.




225CO1A4SP	ACCOUNTING SOFTWARE FOR BUSINESS	SEMESTER IV
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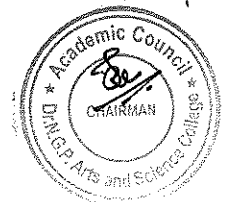
Total Credits: 2  
Total Instructions Hours: 48 h

S.No	Contents
1	Tailor the invoices based on your needs.
2	Create and Send an Invoice for an order.
3	Record payments of your business.
4	Record the payments made by your customers.
5	Create a bill and record the expenses and bills.
6	Manage your customers and vendors.
7	Create a programme for managing your project and time sheets.
8	Link your bank accounts and credit cards.
9	Generate a report of your business.
10	Connect and collaborate with your clients.

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

  
BoS Chairman/HoD  
Department of Commerce  
Dr. N. G. P. Arts and Science College  
Coimbatore - 641 043

 <b>Dr.N.G.P. Arts and Science College</b>		
<b>APPROVED</b>		
BoS-17-10-23	AC-18-12-23	GB-5-1-24





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	✓	✓	✓	✓	✓

<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





225CR1A5CA	ADVANCED CORPORATE ACCOUNTING	SEMESTER V
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**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
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	✓	✓		✓	✓

<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





225CO1A5CB	RESEARCH METHODOLOGY	SEMESTER V
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**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
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





225AT1A5CA	INCOME TAX LAW AND PRACTICE	SEMESTER V
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**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 Study (Examined Internal Only)

### Text Books

- 1 V.P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi. (Latest Revised Edition)
- 2 T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai. (Latest Revised Edition)

### References

- 1 H.C. Mehrotra, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra. (Latest Revised Edition)
- 2 Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai. (Latest Revised Edition)
- 3 DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi. (Latest Revised Edition)
- 4 Dr.Vinod K Singhanian, Dr. Monica Singhanian, Taxmann's Students' Guide to Income Tax, New Delhi. (Latest Revised Edition).





Course Code	Course Name	Category	L	T	P	Credit
225FI1A5CB	FINANCIAL MANAGEMENT	CORE	4	1	-	3

**PREAMBLE**

This course has been designed for students to learn and understand

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

**COURSE OUTCOMES**

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

CO Number	CO Statement	Knowledge Level
CO1	outline the basic concepts of Financial Management.	K1
CO2	compare investments and select the best investment alternative.	K2
CO3	compare different sources of finance and determine the optimal capital structure.	K4
CO4	identify the working capital requirements for business operations.	K3
CO5	analyze the concept of dividend and justify the dividend strategies that support wealth maximization.	K4

**MAPPING WITH PROGRAMME OUTCOMES**

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓			
CO2	✓		✓	✓	✓
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	





225FI1A5CB	FINANCIAL MANAGEMENT	SEMESTER V
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**Total Credits: 3**

**Total Instruction Hours: 60 h**

### Syllabus

#### **Unit I** Financial Function (Theory Only) 10 h

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

#### **Unit II** Capital Budgeting (Theory and Problem) 12 h

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

#### **Unit III** Capital Structure (Theory and Problem) 13 h

Capital Structure -Factors determining the Capital Structure - Theories of Capital Structure: Net Income Approach- Net Operating Income Approach-Traditional Approach and MM Approach. Leverage analysis EBIT- EPS analysis - Capitalisation - Theories of Capitalisation. Case Study on Theories of Capital Structure.

#### **Unit IV** Working Capital Management (Theory and Problem) 13 h

Working Capital Management - Working capital cycle - forecasting of working capital requirement - Factors determining the working capital requirements - Management of working capital - Methods of estimating working capital requirements. Working capital policy and estimation of Net Working Capital - Cash and Liquidity management, Cash budget- Credit management -Inventory management - Sources of short term working capital.

#### **Unit V** Dividend Policy (Theory and Problem) 12 h

Dividend Policy - Concept, Types - Determinants of dividend policy - Advantages and Disadvantages of stable dividend policy - Dividend policy and valuation of firms: Dividend models - Gordon model - Walter model and MM model. Case Study on Dividend Models.

Note: Distribution of Marks 40% Theory and 60% Problem.

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





**Text Books**

- 1 Shashi. K. Gupta, Sharma.R.K. and Neeti Gupta, 2023, "Financial Management", Tenth Revised Edition, Kalyani Publishers, New Delhi.
- 2 Pandey. I. M, 2018," Financial Management", Eleventh Edition, Vikas Publishing House, New Delhi.

**References**

- 1 Maheshwari S.N, 2015, "Elements of Financial Management", Eleventh Revised Edition, Sultan Chand and Sons, New Delhi.
- 2 Khan M.Y, 2011," Financial Management", Sixth Edition, Tata McGraw Hill Education Private Limited, New Delhi.
- 3 Maheswari. S.N. 2021, "Financial Management", Fifteenth Revised Edition, Sultan Chand, New Delhi.
- 4 Prasanna Chandra, 2022," Financial Management", Eleventh Edition, Tata McGraw Hill, New Delhi.





225CO1A5SP	SEC PRACTICAL : STATISTICS FOR RESEARCH	SEMESTER V
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**Total Credits:** 2  
**Total Instructions Hours:** 48 h

S.No	Contents
	Data
1	Creating a data Variables
	Frequency distribution
2	Measure of central tendency Mean, Median and Mode.
3	Create frequencies and Bar and Histogram charts.
4	Variance, Standard Deviation Relative Standard Deviation, Co-efficient of variation.
5	Application of Correlation Coefficient and Rank Correlation.
6	Test of Normality Application of Regression, Multiple regression.
7	Application of T-test, F-test.
8	Analysis of data using Chi -square.
9	Analysis of data using one way ANOVA.
10	Analysis of data using two way ANOVA.
11	Application of Z- test.
12	Non-Parametric Test (Spearman's test, Mann-Whitney Test).

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





## References

- 1 Dr.Priti R.Majhi. Dr.K.Khatna, 2021,Research Methodology, Himalaya Publishing House, Mumbai.
- 2 Heuvinck, 2020, Marketing Research With IBM® SPSS Statistics A Practical Guide[Second Edition] Taylor & Francis.
- 3 Kiran Pandya, Smruti Bulsari, Sanjay Sinha & DT Editorial Services 2018, SPSS in Simple Steps, Dream Teach Press, New Delhi.
- 4 Gupta, S.P. and Gupta M.P. 2007, "Business Statistics", Sultan Chand, New Delhi.





Course Code	Course Name	Category	L	T	P	Credit
225FI1A5DA	FINANCIAL MARKETS	Core	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
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**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**

<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 checked="" type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics





225IB1A5DA	INTERNATIONAL BUSINESS ENVIRONMENT	SEMESTER V
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### Syllabus

**Unit I** Introduction to International Business 09 h

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

**Unit II** Business environment 10 h

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

Case study on understanding micro and macro environment.

**Unit III** Physical environment & Environmental protection 10 h

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

**Unit IV** Economic and Socio-cultural environment 10 h

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

Case study on impact of culture in global business.

**Unit V** Political and Technology environment 09 h

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

Case study on political risk in global business

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

Internal only





### Text Books

- 1 Francis cherunilam, 2018, "International Marketing Text and cases", 14<sup>th</sup>, 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
225BI1A5DA	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	✓	✓			✓

<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
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**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	✓		✓		✓

<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





225CO1A5DA	HUMAN RESOURCE MANAGEMENT	SEMESTER V
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### Syllabus

#### **Unit I** Human Resource Management 8 h

Meaning – Importance – Evolution – Objectives – Scope – Hawthorne Studies – implications – Organizational 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






225CO1A5GP	GE: BASICS OF STOCK MARKET (NON-LAB PRACTICAL)	SEMESTER V
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Total Credits: 2  
Total Instructions Hours: 24 h

S.No	Contents
1	Obtain knowledge about share trading.
2	To start and open with Demat account.
3	Find Sensex value of share markets.
4	Analyze the Nifty fifty Company.
5	Identify the Support level and resistance Level.
6	Data collect the specific company - Moving average.
7	Prepare personal data and KYC filling.
8	Search the Asian stock markets index & Value.
9	Analyse the IPO company's initial Public Offering application process.
10	Find the fundamental analysis of Company.
11	Find the Technical analysis of Company.
12	Form the Commodity-Linked Financing.

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

 <b>Dr.N.G.P Arts and Science College</b>		
<b>APPROVED</b>		
BoS- 17 <sup>th</sup> 5.4.24	AC- 17 <sup>th</sup> 17.4.24	GB-



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



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

**PREAMBLE**

This course has been designed for students to learn and understand

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

**COURSE OUTCOMES**

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

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

**MAPPING WITH PROGRAMME OUTCOMES**

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

**COURSE FOCUSES ON**

<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





225BA1A6CA	MANAGEMENT ACCOUNTING	SEMESTER VI
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Total Credits: 4

Total Instruction Hours: 60 h

### Syllabus

#### Unit I Introduction to Management Accounting 12 h

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

#### Unit II Ratio Analysis and Working Capital 12 h

Ratio Analysis – Meaning-Advantages – Limitations-Classification of ratios: Analysis of Liquidity, Solvency, Profitability. Working Capital: Meaning – Definition – Determinants -Working capital requirements and its computation.

Case Study on Analyzing the Liquidity and Solvency of a Retail Business

#### Unit III Fund Flow Analysis and Cash Flow Statement 12 h

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

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

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

Case Study on Make-or-Buy Decision in a Manufacturing Company

#### Unit V Budgeting and Budgetary control 12 h

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

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





**Text Books**

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

**References**

- 1 Ramachandran and Srinivasan. R. 2019. "Management Accounting", (17th Edition) Sriram Publications, Trichy.
- 2 Dr. Maheswari. S.N. 2021. "Management Accounting", (18th Edition) Sultan Chand & Sons, New Delhi.
- 3 Khan M .Y. and Jain P. K. 2017. "Management Accounting", (7th Edition), McGraw Hill Publications, Noida, India.
- 4 Jain S.P. Narang K.L. Simmi Agarwal and Monika Sehgal.2024 "Cost and Management Accounting" Kalyani Publishers, New Delhi.





Course Code	Course Name	Category	L	T	P	Credit
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	✓			✓	✓

<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
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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: Distribution of Marks 100% Theory.

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





**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, India.
- 3 Balachandran V, 2016, "Indirect Taxation", Sultan Chand & Sons, New Delhi.
- 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
225CO1A6SA	PERSONAL SELLING AND SALESMANSHIP	SEC	3	-	-	2

**PREAMBLE**

This course has been designed for students to learn and understand

- the concept of personal selling, qualities and skill of a salesman.
- handling situation and customers objection
- about sales management and network building.

**COURSE OUTCOMES**

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

CO Number	CO Statement	Knowledge Level
CO1	operate the concept of personal selling.	K3
CO2	identify different types of markets and consumers	K3
CO3	summarize the role of salesman.	K2
CO4	understand the duties of sales person and preparation of a report.	K3
CO5	adopt for changing marketing environment.	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





225CO1A6SA	PERSONAL SELLING AND SALESMANSHIP	SEMESTER VI
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Total Credits: 2

Total Instruction Hours: 36 h

### Syllabus

#### Unit I Introduction to Salesmanship 7 h

Concept of personal selling-nature and importance of personal selling- diversity of personal selling situations-types of personal selling situations-challenges of personal selling and changing roles of salesperson-Cast of Advertising Vs Cast of Personal selling AIDA Model of Selling.

Case study on Tea's Me Cafe: Tamika Catchings is Brewing Glory.

#### Unit II Buying Motives 7 h

Buying motives. Types of markets. Consumer and industrial markets - characteristics and Implication of selling function. Types of consumer.

#### Unit III Process of sales 7 h

Meaning- importance and role of salesmanship-attributes of a good salesman -types of sales person - process of effective selling, prospecting, pre-approach, approach, presentation and demonstration, handling and objection, closing the sale, post-sale activities.

Case study on weight watchers completely revamped their enterprise sales process with HubSpot.

#### Unit IV Salesmanship 8 h

Concept of salesmanship and sales management - difference between personal selling and salesmanship - trends in sales management - qualities of successful sales person with particular reference to consumer services selling as a career-pros and cons of salesmanship - measure for making selling an attractive career, distribution, network relationship.

Case study on Rush order helps Vog mask Scale-Up During a Pandemic.

#### Unit V Preparation of sales Report 7 h

Introduction to various aspects of sales force management: organizing the sales effort, recruitment and selection, training and development, and compensation. Reports and Documents, sale Manual, Catalogue, Order Book, Cash Memo, Tour Diary, Daily and Periodical Reports.





**Note:** Case Studies related to the above Topics to be discussed (Examined Internally).

### Text Books

- 1 Spiro, Stanton, and Rich, 2022, Management of the Sales force, McGraw Hill", 13th Edition, Sultan Chand & Sons, New Delhi.
- 2 Futrell, Charles, Sales Management: 2020, Behaviour, Practices and Cases", S. Chand Company Ltd, New Delhi.

### References

- 1 Rusell, F. A. Beach and Richard H. Buskirk, 2022, Selling: Principles and Practices, McGraw Hill", 1st Edition, PHI Learning Pvt Ltd., New Delhi.
- 2 Johnson, Kurtz and Schueing, 2020, Sales Management, McGraw Hil, 1st Edition, ANE Books, New Delhi.
- 3 KapoorNeeru, Advertising and personal Selling", Himalaya Publishing House.
- 4 Rustom S. Davar, Shorab R. Davar, Nusil R. Davar, 2017, "Salesmanship and Publicity, 1st Edition, Vikas Publishing House Pvt. Ltd, Chennai.





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.	K3
CO3	apply the risk and return concepts for investment.	K4
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 type="checkbox"/> Entrepreneurial Development
<input 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
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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.

**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.

**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.

**Note:** Distribution of Marks: Theory 100%

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





**Text Books**

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

**References**

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





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	K4
CO3	evaluate the legal and regulatory frameworks governing India's foreign trade	K4
CO4	identify and apply export promotion schemes, market entry strategies, and the role of digital platforms and export councils in boosting trade	K2
CO5	examine the influence of international trade regulations, the WTO, and global organizations	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





225IB1A6DA	INDIA'S FOREIGN TRADE AND LEGISLATION	SEMESTER VI
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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 & 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 11 h

India's Foreign Trade Policy (FTP): Objectives, features, and key highlights of recent FTPs - Foreign Trade (Development and Regulation) Act, 1992: Objectives and implications on trade - 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 Regulations and Policy Framework 10 h

WTO and India: Impact of WTO on India's trade policies, tariff and non-tariff barriers - Role of international organizations - Influence on India's foreign trade - Foreign Exchange Management Act (FEMA)- Free Trade Agreements (FTAs) .

Case study on Free trade agreements.

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.





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

#### PREAMBLE

This course has been designed for students to learn and understand

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

#### COURSE OUTCOMES

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

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

#### MAPPING WITH PROGRAMME OUTCOMES

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

Course Focuses on

<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





225BI1A6DA	RETAIL MARKETING	SEMESTER VI
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Total Credits: 4

Total Instruction Hours: 48 h

## Syllabus

**Unit I** Introduction to Retailing 9 h

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

**Unit II** Retail location strategies and Branding in Retailing 9 h

Introduction - Types of Retail Location- Factors determining Retail Location - Steps to choose right retail location - Measuring success of Location.

Branding in Retailing- Definition - Advantages and Disadvantage - Objectives of Brand Positioning Strategy-Brand Loyalty-Types of Store and Consumer loyalty.

**Unit III** Retail Communication and Promotion 10 h

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

Case Study on Retail Communication

**Unit IV** Merchandise Management and Retail Pricing 10 h

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

Case study on Retail Pricing

**Unit V** International Retailing 10 h

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

Case study on International Retailing





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

### Text Books

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

### References

- 1 Arunangshu Giri, Pradip Paul and Satakshi Chatterjee, 2022, "Retail Management", PHI Learning, New Delhi
- 2 Barry Berman, 2017, "Retail Management a strategic Approach", Dorling-Kindersley (India) Pvt Ltd, New Delhi
- 3 Suja R Nair, 2015, "Retail Management", Revised Edition, Himalaya Publishing House, Mumbai
- 4 <https://mmimert.edu.in/images/books/modern-day-retail-marketing-management.pdf>





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

**PREAMBLE**

This course has been designed for students to learn and understand

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

**COURSE OUTCOMES**

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

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

**MAPPING WITH PROGRAMME OUTCOMES**

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

**COURSE FOCUSES ON:**

<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
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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, Noida.
- 2 Mary Uhl-Bien, Ronald F. Piccolo, & John R. Schermerhorn, 2021, "Organizational Behavior", 14th Edition, Wiley, New York.

### 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, Chennai.
- 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, Bengaluru.





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.	K4
CO3	develop the ability to use diversification strategy and CAPM to reduce risk in investment decisions.	K3
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.	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 type="checkbox"/> Entrepreneurial Development
<input 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
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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).

**Unit IV** Portfolio Evaluation 10 h

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

**Unit V** Portfolio Revision 10 h

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

**Note:** Distribution of Marks: Theory 80% and Problems 20%

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





**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.	K3
CO2	learn the type of international financial markets.	K4
CO3	explore various financial institutions supporting EXIM finance	K4
CO4	summarize foreign exchange markets and transactions.	K4
CO5	identifying the requirements for export and import finance.	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





225IB1A6DB	INTERNATIONAL BANKING AND FINANCE	SEMESTER VI
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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 studies related to the above topics to be discussed 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.





Course Code	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
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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 Paramjeet kaur, 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
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Total Credits: 4

Total Instruction Hours: 48 h

### Syllabus

#### Unit I Industrial Relations 9 h

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

#### Unit II Industrial Conflicts and Labour Welfare 9 h

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

Case study on Industrial Disputes

#### Unit III Labour Legislations and Trade Union 10 h

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

#### Unit IV Labour Welfare and Women Employees 10 h

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

Case study on challenges of Women Employees.

#### Unit V Labour Laws and Labour Economic Problems 10 h

Employees' Provident fund and Miscellaneous provisions act, 1952- Employees' state insurance (ESI) Act, 1948- New Pension Scheme - Maternity Benefit Act, 1961-





Contract Labour Regulation and Abolition Act, 1970 -The Child Labor Prevention and Regulation Act, 1986- Building and Other Construction Workers Act, 1996 - Occupational and economic classification of labour force - Equal remuneration - Socio-Economic background of Indian labour- Economic problems of labour- Wages and Standard of Living, Social Security and State Policy.

Case Studies related to the Economic Problems of migrant laborers.

**Note:** Case Studies related to the above Topics to be discussed Examined 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
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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).



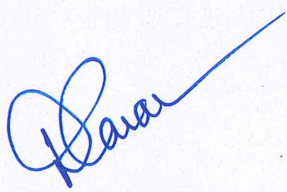



### Text Books

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