

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

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)

Approved by Government of Tamil Nadu & Accredited by NAAC with A++ Grade (3<sup>rd</sup> Cycle - 3.64 CGPA)

Dr. N.G.P. - Kalapatti Road, Coimbatore – 641 048, 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 2023-24 for Under Graduate Programme (Outcome Based Education model with Choice Based Credit System)

### B.Com. (Professional Accounting)

(For the students admitted during the academic year 2023-24 and onwards)

#### Programme: B.Com. (Professional Accounting)

#### Eligibility:

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

#### Programme Educational Objectives:

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

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



Dr.NGPASC

COIMBATORE | INDIA

*B.Com. (PA) (Students admitted during the AY 2023-24)*

**PROGRAMME OUTCOMES:**

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

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





## Credit distribution Summary

For students admitted in AY 23-24 and onwards.

Credit distribution for all UG Programmes

Part	Subjects	No.of Papers	Credit	Semester No.
<b>I</b> (12 Credits)	Tamil / Hindi / French/Malayalam	4	4 x 3 = 12	I & IV
<b>II</b> (12 Credits)	English	4	4 x 3 = 12	I & IV
<b>III</b> (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	16	I to IV
	Discipline Specific Elective (DSE)	3	3 x 4 = 12	V & VI
	Skill Enhancement Course (SEC)	4	8	III, IV, V & VI
	Industrial Training	1	2	V
<b>IV</b> (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)	1	2	V
<b>V</b> (2 Credits)	NSS/NCC/YRC/RRC/Yoga/Sports/Clubs	-	2	I -II
<b>TOTAL CREDITS</b>			<b>142</b>	



COIMBATORE | INDIA

B.Com. (PA) (Students admitted during the AY 2023-24)

## CURRICULUM

## B.COM. (PROFESSIONAL ACCOUNTING)

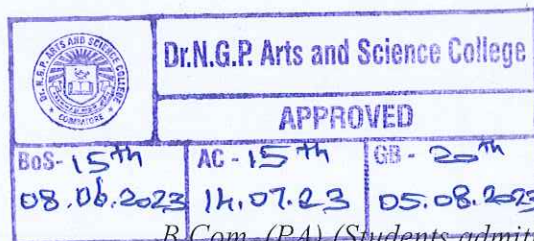
Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
First Semester										
Part– I										
231TL1A1TA	Language-I	Tamil- I	4	1	-	3	25	75	100	3 ✓
231TL1A1HA		Hindi– I								
231TL1A1MA		Malayalam- I								
231TL1A1FA		French- I								
Part– II										
231EL1A1EA	Language-II	English – I	4	-	1	3	25	75	100	3
Part– III										
235PA1A1CA	Core-I	Financial Accounting	5	1	-	3	25	75	100	4
235CI1A1CA	Core-II	Principles of Management	4	-	-	3	25	75	100	4
235PA1A1CP	Core Practical-I	Spreadsheet Modeling for Business Decisions- I	-	-	4	3	40	60	100	2
232MT1A1IA	IDC- I	Business Mathematics	4	-	-	3	25	75	100	4
Part–IV										
233MB1A1AA	AECC-I	Environmental Studies	2	-	-	3	50	-	50	2
Part-V										
235PA1A1XA	Extension Activity	NSS/NCC/ YRC/RRC/ Yoga/Sports/ Clubs	-	-	-	-	50	-	50	1
Total			23	2	5				700	23

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



Dr. NGPASC


COIMBATORE | INDIA



B.Com. (PA) (Students admitted during the AY 2023-24)




Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Second Semester										
Part-I										
231TL1A2TA	Language-I	Tamil-II	4	1	-	3	25	75	100	3
231TL1A2HA		Hindi-II								
231TL1A2MA		Malayalam-II								
231TL1A2FA		French –II								
Part– II										
231EL1A2EA	Language-II	English – II	4	-	1	3	25	75	100	3
Part– III										
235PA1A2CA	Core – III	Advanced Accounting - I	5	1	-	3	25	75	100	4
235CR1A2CA	Core – IV	Business Law	4	-	-	3	25	75	100	4
235PA1A2CP	Core Practical – II	Spreadsheet Modeling for Business Decisions-II	-	-	4	3	40	60	100	2
232MT1A2IA	IDC- II	Business Statistics	4	-	-	3	25	75	100	4
Part-IV										
231TL1A2AA/ 231TL1A2AB/ 235CR1A2AA	AECC-II	Basic Tamil/ Advanced Tamil/Human Rights and Women's Rights	2	-	-	2	50	-	50	2
Part-V										
235PA1A2XA	Extension Activity	NSS/NCC/ YRC/RRC/ Yoga/Sports/ Clubs	-	-	-	-	50	-	50	1
Total			23	2	5				700	23

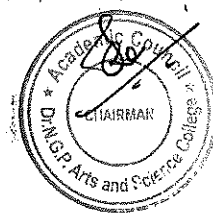
  
 BoS Chairman/HoD  
 Department of Commerce (PA)  
 Dr. N. G. P. Arts and Science College  
 Coimbatore – 641 048



Dr.NGPASC


COIMBATORE | INDIA


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

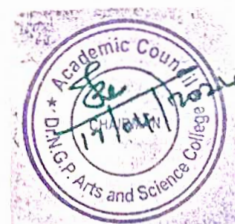


B.Com. (PA) (Students admitted during the AY 2023-24)

Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Third Semester										
Part -I										
231TL1A3TA	Language-I	Tamil-III	3	1	-	3	25	75	100	3
231TL1A3HA		Hindi-III								
231TL1A3MA		Malayalam-III								
231TL1A3FA		French-III								
Part -II										
231EL1A3EA	Language-II	English-III	3	1	-	3	25	75	100	3
Part -III										
235PA1A3CA	Core-V	Advanced Accounting-II	5	1	-	3	25	75	100	4
235PA1A3CB	Core-VI	Cost and Management Accounting	5	-	-	3	25	75	100	4
235BI1A3CB	Core-VII	Company Law	4	-	-	3	25	75	100	4
235CO1A3IA	IDC-III	Business Economics	4	-	-	3	25	75	100	4
235PA1A3SP	SEC-I	Banking Operations (Non -Lab Practical)	-	-	3	3	40	60	100	2
Total			24	3	3				700	24

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

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



Dr. NGPASC  
 COIMBATORE | INDIA

B.Com. (PA) (Students admitted during the AY 2023-24)



Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits	
							CIA	ESE	Total		
Fourth Semester											
Part-III											
231TL1A4TA	Language-I	Tamil-IV	3	1	-	3	25	75	100	3	
231TL1A4HA		Hindi-IV									
231TL1A4MA		Malayalam-IV									
231TL1A4FA		French –IV									
231EL1A4EA	Language-II	English – IV	3	1	-	3	25	75	100	3	
235PA1A4CA	Core Theory - VIII	Corporate Accounting	5	1	-	3	25	75	100	4	
235PA1A4CB	Core Theory – IX	Financial Reporting	5	-	-	3	25	75	100	4	
235PA1A4CC	Core Theory – X	Principles of Marketing	4	-	-	3	25	75	100	3	
234CT1A4IB	IDC-IV	Cyber Law and Cyber Crime	4	-	-	3	25	75	100	4	
235PA1A4SA	SEC-II	Secretarial Correspondence (Non-Lab Practical)	3	-	-	3	40	60	100	2	
Total			27	3	-				700	23	



Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Fifth Semester										
Part-III										
235CR1A5CA	Core- XI	Advanced Corporate Accounting	5	-	-	3	25	75	100	4
235AT1A5CA	Core- XII	Income Tax Law and Practice	5	1	-	3	25	75	100	4
235CO1A5CB	Core- XIII	Research Methodology	4	-	-	3	25	75	100	4
235PA1A5CA	Core- XIV	Banking Law and Practice	5	-	-	3	25	75	100	4
235PA1A5SA	SEC-III	Global Financial Reporting Standards	4	-	-	3	25	75	100	2
235FI1A5DA	DSE -I	Financial Markets	4	-	-	3	25	75	100	4
235IB1A5DA		International Business Environment								
235BI1A5DA		Advertising and Salesmanship								
235CO1A5DA		Human Resource Management								
235PA1A5TA	IT	Industrial Training	-	-	-	-	40	60	100	2
Part-IV										
	GE		2	-	-	3	50	-	50	2
Total			29	1	-				750	26





Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Sixth Semester										
Part-III										
235FI1A6CA	Core- XV	Business Taxation	4	-	-	3	25	75	100	4
235PA1A6CV	Core- XVI	Project Work	-	-	8	3	40	60	100	4
235PA1A6CA	Core- XVII	Auditing and Assurance	5	-	-	3	25	75	100	3
235PA1A6SP	SEC- IV	Practical Taxation (Non-Lab Practical)	-	-	3	3	40	60	100	2
235FI1A6DA	DSE-II	Investment Management	4	-	-	3	25	75	100	4
235IB1A6DA		India's Foreign Trade and Legislations								
235BI1A6DA		Retail Marketing								
235CO1A6DA		Organizational Behavior								
235FI1A6DB	DSE-III	Security Analysis and Portfolio Management	4	-	-	3	25	75	100	4
235IB1A6DB		International Banking and Finance								
235BI1A6DB		Customer Relationship Management								
235CO1A6DB		Industrial Relations and Labour Law								
Part-IV										
235BI1A6AA	AECC-III	Innovation and IPR	2	-	-	3	50	-	50	2
Total			19	-	11				650	23
Grand total									4200	142



### DISCIPLINE SPECIFIC ELECTIVE

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

#### Semester V (Discipline Specific Elective I)

##### List of Elective Courses

S. No.	Course Code	Name of the Course
1.	235FI1A5DA	Financial Markets
2.	235IB1A5DA	International Business Environment
3.	235BI1A5DA	Advertising and Salesmanship
4.	235CO1A5DA	Human Resource Management

#### Semester VI (Discipline Specific Elective II)

##### List of Elective Courses

S. No.	Course Code	Name of the Course
1.	235FI1A6DA	Investment Management
2.	235IB1A6DA	India's Foreign Trade and Legislations
3.	235BI1A6DA	Retail Marketing
4.	235CO1A6DA	Organizational Behavior

#### Semester VI (Discipline Specific Elective III)

##### List of Elective Courses

S. No.	Course Code	Name of the Course
1.	235FI1A6DB	Security Analysis and Portfolio Management
2.	235IB1A6DB	International Banking and Finance
3.	235BI1A6DB	Customer Relationship Management
4.	235CO1A6DB	Industrial Relations and Labour Law





### GENERIC ELECTIVE COURSES (GE)

The following are the courses offered under Generic Elective Course

#### Semester V (GE)

S.No.	Course Code	Course Name
1	235PA1A5GA	Fundamentals of Auditing

### EXTRA CREDIT COURSES

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

#### Semester III

S.No.	Course Code	Course Name
1	235PA1ASSA	Introduction to Information Technology
2	235PA1ASSB	Executive Business Communication



## UG - REGULATION (R5)

(2023-24 and onwards)

### (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, Artificial Intelligence and Machine Learning and Cyber Security

**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 2023-26 refers to students belonging to a 3 year Degree programme admitted in 2023 and completing in 2026.

**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/Extracurricular 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 the 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 organised 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)	: 25 Marks
End Semester Exams (ESE)	: 75 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)	5
2	Model ( All 5 Units) (On completion of 85 <sup>th</sup> working day)	5
3	Attendance	5
4	Library Usage	5
5	Skill Enhancement *	5
Total		25

### 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/term paper, 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 and assignment.

**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> </ul>





		<ul style="list-style-type: none"> <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>
13	Assignment	<ul style="list-style-type: none"> <li>• Content and Style</li> <li>• Spelling and Grammar</li> <li>• References</li> </ul>

ii) Distribution of External Marks (ESE)

Total	:	75
Written Exam	:	75

Marks Distribution for Practical course

Total	:	100
Internal	:	40
External	:	60



## i) Distribution of Internals Marks

S.No.	Particulars	Distribution of Marks
1	Experiments/Exercises	15
2	Test 1	10
3	Test 2	10
4	Observation Notebook	05
Total		40

## ii) Distribution of Externals Marks

S.No.	Particulars	External Marks
1	Practical	40
2	Record	10
3	Viva- voce	10
Total		60

Practical examination shall be evaluated jointly by Internal and External Examiners

## Mark Distribution for Project/ Internship/ Industrial Training

Total	:	100
Internal	:	40
External	:	60

## i) Distribution of Internal Marks

S.No.	Particulars	Internal Marks
1	Review I	15
2	Review II	20
3	Attendance	5
Total		40

## ii) Distribution of External Marks

S.No	Particulars	External Marks
1	Project Work /Internship /Industrial training Presentation	40
2	Viva -voce	20
Total		60

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





## 7. Credit Transfer

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

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

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

### Mandatory

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

### 8. Innovations

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 Curricular /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)	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.

**CA/ICSI/CMA(Inter)**

Qualifying Inter in CA/ICSI/CMA / etc.

**Sports and Games**

Students can earn extra credit based on their achievements in sports in University/  
State / National/ International levels.

**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 IV 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.

**Awards/Recognitions/Fellowships**

Regional/ State / National level awards/ Recognitions/Fellowships





## GUIDELINES

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 2023 Batch (2023-26) 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**

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



## 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 &amp; 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 I : [1 1/2 Hours-2.5 Units] - 25 Marks**

SECTION	MARKS	DESCRIPTION	TOTAL	Remarks
Section - A	8 x 0.5 = 04 Mark	MCQ	25 Mark	Marks secured will be converted To 5 mark
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			

**CIA II/Model: [3 Hours-5 Units] - 75 Mark**

SECTION	MARKS	DESCRIPTION	TOTAL	Remarks
Section - A	10 x 1 = 10 Mark	MCQ	75 Mark	Marks secured will be converted To 5 mark
Section - B	5 x 5 = 25 Mark	Answer ALL Questions (Either or Type Questions) Each Questions Carry Equal Mark		
Section - C	5 x 8 = 40 Mark			

**End Semester Examination: [3 Hours-5 Units] - 75 Mark**

SECTION	MARKS	DESCRIPTION	TOTAL
Section - A	10 x 1 = 10 Mark	MCQ	75 Mark
Section - B	5 x 5 = 25 Mark	Answer ALL Questions (Either or Type Questions) Each Questions Carry Equal Mark	
Section - C	5 x 8 = 40 Mark		



Course Code	Course Name	Category	L	T	P	Credit
231TL1A1TA	TAMIL - I	LANGUAGE- I	4	1	-	03

#### PREAMBLE

This course has been designed for students to learn and understand

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

#### COURSE OUTCOMES

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

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

#### MAPPING WITH PROGRAMME OUTCOMES

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

#### COURSE FOCUSES ON

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





231TL1A1TA	TAMIL - I	SEMESTER I
------------	-----------	------------

Total Credits: 3

Total Instruction Hours: 60 h

## Syllabus

## Unit I மறுமலர்ச்சிக் கவிதைகள்

13 h

1. இலக்கிய வரலாறு - மறுமலர்ச்சிக் கவிஞர்களின் தமிழ்ப்பணிகள்
2. பாரததேசம் - பாரதியார்
3. படி - பாரதிதாசன்
4. தமிழரின் பெருமை - நாமக்கல் கவிஞர்
5. தமிழ்க் கொலை புரியாதீர் - புலவர் குழந்தை
6. திரைத்தமிழ்
  - அ) 'விஞ்ஞானத்த வளர்க்கப் போறண்டி' எனத் தொடங்கும் பாடல் - உடுமலை நாராயண கவி
  - ஆ) 'சும்மா கிடந்த நிலத்தை' எனத் தொடங்கும் பாடல் - பட்டுக்கோட்டை கல்யாண சுந்தரனார்
  - இ) 'சமரசம் உலாவும் இடமே' எனத் தொடங்கும் பாடல் - மருதகாசி
  - ஈ) 'உன்னை அறிந்தால்' எனத் தொடங்கும் பாடல் - கண்ணதாசன்

## Unit II புதுக்கவிதைகள்

13 h

1. இலக்கிய வரலாறு - புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும்
2. கடமையைச் செய் - மீரா
3. மலையாளக் காற்று - சிற்பி
4. ஒப்பிலாத சமுதாயம் - அப்துல் ரகுமான்
5. கன்னிமாடம் - மு.மேத்தா
6. கரிக்கிறது தாய்ப்பால் - ஆரூர் தமிழ்நாடன்
7. ஐந்தாம் வகுப்பு 'அ' பிரிவு - நா. முத்துக்குமார்
8. ஹைகூ கவிதைகள் - 10 கவிதைகள்

## Unit III பெண்ணியம்

09 h

1. தொலைந்து போனேன் - தாமரை
2. நீரில் அலையும் முகம் - அ. வெண்ணிலா
3. தற்காத்தல் - பொன்மணி வைரமுத்து
4. ஏனிந்த வித்தியாசங்கள் ? - மல்லிகா
5. புதையுண்ட வாழ்க்கை - சுகந்தி சுப்ரமணியன்



Dr.NGPASC

COIMBATORE | INDIA

B.Com. (PA) (Students admitted during the AY 2023-24)

## 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

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

- 1 கலை அறிவியல் கல்லூரி, கோயம்புத்தூர் - 641048, வெளியீடு: நியூ செஞ்சுரி புக் ஹவுஸ், சென்னை - 600 098.

## References

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





Course Code	Course Name	Category	L	T	P	Credit
231TL1A1HA	HINDI-I	LANGUAGE-1	4	1	-	3

#### PREAMBLE

This course has been designed for students to learn and understand

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

#### COURSE OUTCOMES

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

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

#### MAPPING WITH PROGRAMME OUTCOMES

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

#### COURSE FOCUSES ON

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



231TL1A1HA	HINDI-I	SEMESTER I
------------	---------	------------

Total Credits: 3

Total Instruction Hours: 60 h

### Syllabus

Unit I 13 h

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

Unit II 13 h

कहानीकुंज- डाँवी.पी. 'अमिताभ'(पाठ 1-4)

Unit III 12 h

व्याकरण : शब्दविचार ( संज्ञा, सर्वनाम,विशेषण)

Unit IV 12 h

अनुच्छेद लेखन

Unit V 10 h

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

### Text Books

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





Course Code	Course Name	Category	L	T	P	Credit
231TL1A1MA	MALAYALAM- I	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	Apply creative ability	K3
CO5	Build 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



231TL1A1MA	MALAYALAM - I	SEMESTER I
------------	---------------	------------

Total Credits: 3

Total Instruction Hours: 60 h

### Syllabus

Unit I	Novel	14 h
	Pathummayude Adu	
Unit II	Novel	10 h
	Pathummayude Adu	
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, "Pathummayude Adu" (NOVEL), DC Books & Kottayam
- 2 T.Padmanabhan, "Nalinakanthi" (Short Story), DC Books & Kottayam.

### References

- 1 Malayala Novel Sahithyam.
- 2 Malayala Cherukatha Innale Innu.





Course Code	Course Name	Category	L	T	P	Credit
231TL1A1FA	FRENCH - I	LANGUAGE - I	4	1	-	3

### PREAMBLE

This course has been designed for students to learn and understand

- The competence in general communication skills with oral, written and 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



231TL1A1FA

FRENCH - I

SEMESTER I

Total Credits: 3

Total Instruction Hours: 60 h

## Syllabus

## Unit I Salut I Page 10

12 h

Objectifs de Communication	Tâche	Activités de réception et de production orale
<ul style="list-style-type: none"> <li>• Saluer</li> <li>• Enter en contact avec quelqu'un.</li> <li>• Se presenter.</li> <li>• S'excuser</li> </ul>	En cours 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 de réception 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'adore I Page 30

12 h

Objectifs de Communication	Tâche	Activités de réception et de production orale
<ul style="list-style-type: none"> <li>• Exprimer ses goûts.</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 rencontres rapid 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>



Dr. NGPASC

COIMBATORE | INDIA

B.Com. (PA) (Students admitted during the AY 2023-24)



Course Code	Course Name	Category	L	T	P	Credit
231EL1A1EA	ENGLISH - I	LANGUAGE- II	4	-	1	3

#### PREAMBLE

This course has been designed for students to learn and understand

- the effect of dialogue, imagery and 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	✓	✓			✓

#### COURSE FOCUSES ON

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



## Unit IV J'adore I Page 30

14 h

Objectifs de Communication	Tâche	Activités de réception et de production orale
<ul style="list-style-type: none"> <li>Présenter quelqu'un</li> </ul>	Dans un café, participer à une soirée de rencontres rapides et remplir de tâches d'appréciation	<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		
Demander à quelqu'un de faire quelque chose. Demander poliment. Parler d'actions passées. Tu veux bien?	Organiser un programme d'activités pour accueillir une personne importante	Comprendre une personne demande un service à quelqu'un. Demander à quelqu'un de faire quelque chose. Imaginer et raconter au passé à partir de situations dessinées.

## Unit V Practical Application

10 h

Make in Own Sentences

## Text Book

- Regine Merieux, Yves Loiseau. 2012. LATITUDES – 1: Méthode de français (Page No: 9-55) Les Editions Dider, Paris, Imprime en Roumanie par Canale en Janvier





231EL1A1EA	ENGLISH- I	SEMESTER I
------------	------------	------------

Total Credits: 3

Total Instruction Hours: 60 h

### Syllabus

#### Unit I Genre Studies 12 h

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

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

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

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

### References

- 1 Our Earth Will Not Die By Niyi Osundare." 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, United States.
- 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
235PA1A1CA	FINANCIAL ACCOUNTING	CORE	5	1	-	4

#### PREAMBLE

This course has been designed for students to learn and understand

- the basic concepts of accounting, prepare the final accounts and methods of providing depreciation accounting.
- the recording transactions relating to bills, methods of preparation of account current and find out the average due date.
- the knowledge about accounting treatment in the books of the 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 methods of providing depreciation accounting.	K3
CO3	obtain 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 the 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	✓	✓	✓	✓	

#### 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





235PA1A1CA	FINANCIAL ACCOUNTING	SEMESTER I
------------	----------------------	------------

Total Credits: 4

Total Instruction Hours: 72 h

### Syllabus

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

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

Case Study on Accounting Concepts

**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 methods).

Case Study on Bank Reconciliation Statement

**Unit III** Bills of Exchange 15 h

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

Case Study on Bills of Exchange

**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 the 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: Distribution of Marks: 80% problems and 20% theory.

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





### 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
235CI1A1CA	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.	K2
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	✓	✓		✓	✓

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





235CI1A1CA	PRINCIPLES OF MANAGEMENT	SEMESTER I
------------	--------------------------	------------

Total Credits: 4

Total Instruction Hours: 48 h

### Syllabus

#### Unit I Introduction to Management 10 h

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

Case Study on Management by Objectives

#### 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.

Case Study on Decision Making

#### Unit III Organization 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.

Case Study on Leadership Style

#### 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)

### Text Books

- 1 DinkarPagare ,2018, "Principles of Management", Sixth Edition, Sultan Chand & Sons, New Delhi.
- 2 RamaswamyT, 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.





235PA1A1CP	CORE PRACTICAL : SPREADSHEET MODELING FOR BUSINESS DECISIONS-I	SEMESTER I
------------	---	------------

Total Credits: 2

Total Instructions Hours: 48 h

S.No	Contents
1	Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2	Conditional Formatting: Manage Rules, Data Bars, Color Scales, Icon Sets, New Rule, Find Duplicates, Shade Alternate Rows, and Compare Two Lists, Conflicting Rules, and Checklist.
3	Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard
4	Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical functions.
5	Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, and Decline.
6	Creating Pivot Table to analyses sales report.
7	Prepare Final Accounts (Trading, Profit & Loss Account and Balance Sheet) by using formula.
8	Prepare a payroll for employee database of an organization with the following Details. Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.
9	Create mailing labels for student database which should include atleast three Table must have atleast two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address and Phone Number.
10	Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view.
11	Create forms for the simple table ASSETS.
12	Create report for the PRODUCT database.

**Note:** 10 out of 12 are mandatory





Course Code	Course Name	Category	L	T	P	Credit
232MT1A1IA	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





232MT1A1IA	BUSINESS MATHEMATICS	SEMESTER I
------------	----------------------	------------

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%



Dr. NGPASC

COIMBATORE | INDIA

*B.Com (PA) (Students admitted during the AY 2023-24)*



### Text Books

- 1 MariappanP, 2015, "Business Mathematics", First Edition, Pearson India education services Pvt. Ltd, NewDelhi.

### References

- 1 Asim Kumar Manna, 2018, "Business Mathematics and Statistics", First Edition, McGrawHill Education Private Limited , New Delhi.
- 2 SundaresanV, JayaseelanSD, 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 & KapoorVK,2012,"Business Mathematics", Eleventh Edition, Sultan Chand & Company, New Delhi.





Course Code	Course Name	Category	L	T	P	Credit
233MB1A1AA	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	✓		✓		

#### 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





233MB1A1AA	ENVIRONMENTAL STUDIES	SEMESTER I
------------	-----------------------	------------

Total Credits: 2

Total Instruction Hours: 24 h

### Syllabus

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

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

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

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

#### Unit III Biodiversity and Conservation 5 h

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

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

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





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

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

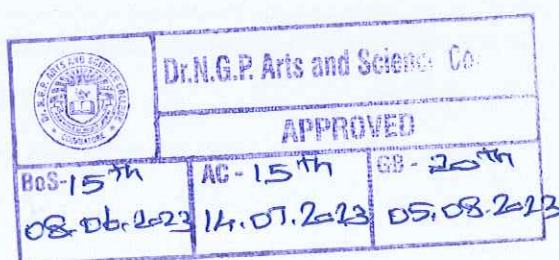
### Text Books

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

### References

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

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



Dr.NGPASC  
 COIMBATORE | INDIA

*B.Com. (PA) (Students admitted during the AY 2023-24)*

Course Code	Course Name	Category	L	T	P	Credit
231TL1A2TA	TAMIL- II	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

<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





231TL1A2TA	TAMIL- II	SEMESTER II
------------	-----------	-------------

Total Credits: 3

Total Instruction Hours: 60 h

## Syllabus

## Unit I அற இலக்கியம் 13 h

1. இலக்கிய வரலாறு- பதினெண்கீழ்க்கணக்குநூல்கள்

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.சு.ப.மாணிக்கம்

## Unit IV அறநெறிக் கட்டுரைகள் 15 h

1. வீர வணக்கம் - க.கைலாசபதி

2. தமிழர் பண்பாடு - டாக்டர் சோ.நா.கந்தசாமி

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

## Unit V பயிற்சிப் பகுதி 10 h

1.இலக்கணம்-வழு, வழுவமைதி,வழாநிலை

2.அலுவலகம் சார்ந்த கடிதம் -விண்ணப்பங்கள், வேண்டுகோள்,முறையீடு

3.படைப்பாக்கம்-பொதுத்தலைப்பில் கட்டுரைகள் எழுதுதல்



Dr. NGPASC

COIMBATORE | INDIA

B.Com. (PA) (Students admitted during the AY 2023-24)

### Text Book

- 1 தமிழ் மொழிப்பாடம்-2023-2024,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
231TL1A2HA	HINDI- II	LANGUAGE-I	4	1	-	3

#### PREAMBLE

This course has been designed for students to learn and understand

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

#### COURSE OUTCOMES

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

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

#### MAPPING WITH PROGRAMME OUTCOMES

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

#### COURSE FOCUSES ON

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



231TL1A2HA	HINDI- II	SEMESTER II
------------	-----------	-------------

Total Credits: 3

Total Instruction Hours: 60 h

### Syllabus

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

### Text Books

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



Dr.NGPASC

COIMBATORE | INDIA

B.Com. (PA) (Students admitted during the AY 2023-24)



Course Code	Course Name	Category	L	T	P	Credit
231TL1A2MA	MALAYALAM- II	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



231TL1A2MA	MALAYALAM- II	SEMESTER II
------------	---------------	-------------

Total Credits: 3

Total Instruction Hours: 60 h

### Syllabus

Unit I Novel 12 h

Enmakaje: Chapter1- Chapter5

Unit II Novel 10 h

Enmakaje: Chapter 6- Chapter 10

Unit III Novel 12 h

Enmakaje: Chapter 11- Chapter 15

Unit IV Autobiography 14 h

NeermathalamPoothaKalam: Chapter 1- Chapter 10

Unit V Autobiography 12 h

NeermathalamPootha Kalam: Chapter 11- Chapter 20

### Text Books

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

### References

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



Dr. NGPASC

COIMBATORE | INDIA

B.Com. (PA) (Students admitted during the AY 2023-24)



Course Code	Course Name	Category	L	T	P	Credit
231TL1A2FA	FRENCH- II	LANGUAGE - I	4	1	-	3

#### PREAMBLE

This course has been designed for students to learn and understand

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

#### COURSE OUTCOMES

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

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

#### MAPPING WITH PROGRAMME OUTCOMES

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

#### COURSE FOCUSES ON

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



231TL1A2FA	FRENCH- II	SEMESTER II
------------	------------	-------------

Total Credits: 3

Total Instruction Hours: 60 h

## Syllabus

## Unit I

12 h

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

## Unit II

12 h

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

## Unit III

12 h

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

## Unit IV

14 h

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





## Unit V

10 h

Make in Own Sentences
-----------------------

**Text Book**

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



Dr. NGPASC

COIMBATORE | INDIA

*B.Com. (PA) (Students admitted during the AY 2023-24)*

CourseCode	Course Name	Category	L	T	P	Credit
231EL1A2EA	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 competencies 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	Identify and appreciate the eminent writers' works of various genres	K1
CO2	Infer and comprehend complex situational talks	K2
CO3	Relate formal and informal communicative contexts to speak fluently	K2
CO4	Construct the denotative and connotativemeanings 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





231EL1A2EA	ENGLISH-II	SEMESTER II
------------	------------	-------------

Total Credits: 3

Total Instruction Hours: 60 h

### Syllabus

#### Unit I Genre Studies 15 h

John Keats: To a Friend Who Sent Me Some Roses - Author's Note - title indications- outline-paraphrasing the poem- context of poem- form- poetic devices- techniques- Style

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

SudhaMurthy: The Enchanted Scorpions-Author's Note - title indications-Plot summary- Outline of the story -devices- Narrative techniques- Style

David Pinski: A Dollar-Author's Note- Title indications -Plot Summary- Critical Analysis-Themes- Characteranalysis - 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 and Directions-Listening to Speeches- Listening to process/event descriptions to identify causes& effects

#### Unit III Speaking Skills 11 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-ReadingAdvertisements- 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 Keats, John. To a Friend Who Sent Me Some Roses. <<https://www.Poets.org, 1820, poets.org/poem/ friend-who-sent-me-some-roses.html/>>(UnitI)
- 2 Gardiner, Alfred George. On Habits (n.d.). <<https://Www. Gutenberg. Org/ Files/47429/47429-H/47429-H.Html/>> (UnitI)
- 3 Murthy, Sudha. The Enchanted Scorpions. (n.d.). <<https://www.ssgopalganj.in/online/EBooks/CLASS%20VI/Grandma's%20Bag%20of%20Stories%20by%20Sudha%20Murthy.pdf/>>pp-34-39.(UnitI)
- 4 Pinski, David.A Dollar-a One-act Play.<[www.one-act-plays.com/comedies/dollar.html/](http://www.one-act-plays.com/comedies/dollar.html/)>(UnitI)
- 5 Hart, Steve,AravindR.Nair, VeenaBhambhani. 2016. Embark: English for Undergraduates. Cambridge University Press, New Delhi, India. (Unit II)
- 6 Lakshminarayan.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. (UnitV)

## 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, LalithaKrishnaswamy& 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
235PA1A2CA	ADVANCED ACCOUNTING - I	CORE	5	1	-	4

**PREAMBLE**

This course has been designed for students to learn and understand

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

**COURSE OUTCOMES**

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

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

**MAPPING WITH PROGRAMME OUTCOMES**

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

**COURSE FOCUSES ON**

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



Dr. NGPASC

COIMBATORE | INDIA

*B.Com. (PA) (Students admitted during the AY 2023-24)*

235PA1A2CA	ADVANCED ACCOUNTING - I	SEMESTER II
------------	-------------------------	-------------

Total Credits: 4

Total Instruction Hours: 72 h

### Syllabus

#### Unit I Hire Purchase System and Installment Purchase System 18 h

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

Case Study on Hire Purchase System and Installment Purchase System

#### Unit II Branch Accounting 14 h

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

Case Study on Branch Accounting

#### Unit III Departmental Accounts 14 h

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

#### Unit IV Investment Accounts 14 h

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





**Unit V Insurance Claims**

12 h

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

Case Study on Insurance Claims

Note 1: The question paper shall cover 20% theory and 80% problem.

Note 2 : Case Study (Examined Internal only).

**Text Books**

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

**References**

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



Course Code	Course Name	Category	L	T	P	Credit
235CR1A2CA	BUSINESS LAW	CORE	4	-	-	4

#### PREAMBLE

This course has been designed for students to learn and understand

- Indian Contract Act.
- Sale of Goods Act.
- Information Technology Act.

#### 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





235CR1A2CA	BUSINESS LAW	SEMESTER II
------------	--------------	-------------

Total Credits: 4

Total Instruction Hours: 48 h

## Syllabus

**Unit I** Indian Contract Act, 1872 10 h

Indian Contract Act, 1872: Meaning of Contract and Agreement - Difference between Contract and Agreement - Essential elements of a contract - Types of contracts: Valid, Void and Voidable, Quasi Contract, Illegal and Immoral contracts - Offer and Acceptance - Consideration - Capacity to contract.

Case Study: Capacity to contract.

**Unit II** Free Consent, Performance and Breach of Contract 10 h

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

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 9 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 9 h

Information Technology Act, 2000: Definitions - Objectives - Needs - Scope. 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, 2021, "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, 2018, "Business Law", 8th Edition, Sultan Chand & Co., New Delhi.
- 2 Shukla M.C, 2022, "Mercantile Law", S. Chand & Co., New Delhi.
- 3 Gulshan S.S, 2023, "Business Law", 23rd Edition, New age International, Delhi.
- 4 Kuchcal, 2018, "Mercantile Law", 4th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.



235PA1A2CP	CORE PRACTICAL : SPREADSHEET MODELING FOR BUSINESS DECISIONS-II	SEMESTER II
------------	--	-------------

Total Credits: 2  
Total Instructions Hours: 48 h

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





Course Code	Course Name	Category	L	T	P	Credit
232MT1A2IA	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



232MT1A2IA	BUSINESS STATISTICS	SEMESTER II
------------	---------------------	-------------

Total Credits: 4

Total Instruction Hours: 48 h

### Syllabus

**Unit I** Measures of Central Tendency 10 h

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

**Unit II** Measures of Dispersion 9 h

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

**Unit III** Probability 8 h

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

**Unit IV** Correlation and Regression Analysis 12 h

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

**Unit V** Time Series Analysis and Forecasting 9 h

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

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

### Text Books

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



## References

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





231TL1A2AA	PART- IV:BASIC TAMIL	SEMESTER II
------------	----------------------	-------------

Total Credits: 2

Total Instruction Hours: 24 h

இளங்கலை 2023-24ஆம் 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. ஊர்களின்பெயர்கள் (எண்ணிக்கை 10)

Unit V பயிற்சிப் பகுதி 04 h

பயிற்சிப் பகுதி (உரையாடும் இடங்கள்)

வகுப்பறை, பேருந்து நிலையம், சந்தை- பேசுதல்,எழுதுதல்.



Dr.NGPASC

COIMBATORE | INDIA

B.Com. (PA) (Students admitted during the AY 2023-24)

## Notes:

அகமதிப்பீட்டுத்தேர்வு-வினாத்தாள்அமைப்புமுறை- மொத்தமதிப்பெண்கள்  
- 50

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 இதுஅல்லது அதுஎன்ற அடிப்படையில் அமைதல் வேண்டும்

## Text Book

- அடிப்படைத் தமிழ் - 2023-2024,தொகுப்பு: தமிழ்த்துறை, டாக்டர் என்.ஜி.பி.
- 1 கலை அறிவியல் கல்லூரி,கோயம்புத்தூர்.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/>>



231TL1A2AB	PART- IV:ADVANCED TAMIL	SEMESTER II
------------	-------------------------	-------------

Total Credits: 2

Total Instruction Hours: 24 h

இளங்கலை 2023- 2024 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. வேலைகளல்லவேள்விகள் - தாராபாரதி
5. தமிழா! நீ பேசுவது தமிழா! - காசியானந்தன்
6. நட்புக் காலம்(10 கவிதைகள்)- அறிவுமதி கவிதைகள்

**Unit II கட்டுரை** 05 h

கட்டுரைத் தொகுப்பு -நல்வாழ்வு - டாக்டர் மு.வரதராசன்

1. நம்பிக்கை
2. புலனடக்கம்
3. பண்பாடு

**Unit III இலக்கணம்** 04 h

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

**Unit IV கடிதங்கள்** 05 h

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

**Unit V பயிற்சிப் பகுதி** 04 h

படைப்பாக்கப் பகுதி

பொதுத் தலைப்புகளில் கவிதை, கட்டுரை எழுதச் செய்தல்



Dr. NGPASC

COIMBATORE | INDIA

B.Com. (PA) (Students admitted during the AY 2023-24)



### Notes

அக மதிப்பீட்டுத் தேர்வு - வினாத்தாள் அமைப்பு முறை- மொத்த மதிப்பெண்கள் - 50

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 இதுஅல்லது அதுஎன்ற அடிப்படையில் அமைதல் வேண்டும்

### Text Book

- சிறப்புத் தமிழ் - 2023-2024, 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/>>



Course Code	Course Name	Category	L	T	P	Credit
235CR1A2AA	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



235CR1A2AA	HUMAN RIGHTS AND WOMEN'S RIGHTS	SEMESTER II
------------	---------------------------------	-------------

Total Credits: 2

Total Instruction Hours: 24 h

### Syllabus

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

Meaning - Definition - Nature - Content - Legitimacy of Human Rights - Origin and Development of Human Rights - Theories - Principles of Magna Carta - Modern Movements of Human Rights - The Future of Human Rights. Case studies related to 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). Case studies related to Sexual offences.

#### 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. Kavalan App. Case studies related to women rights.



Dr. NGPASC

COIMBATORE | INDIA

B.Com. (PA) (Students admitted during the AY 2023-24)





## Text Books

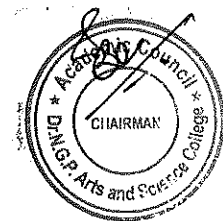
- 1 Lalit Parmar, 1998, "Human Rights", Anmol Publications Pvt. Limited, New Delhi.
- 2 Krishna Pal Malik, 2009, "Women & Law ", Allahabad Law University, New Delhi.

## References

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

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

 Dr. N. G. P. Arts and Science College		
APPROVED		
BOS-16 <sup>th</sup>	AC-16 <sup>th</sup>	CD-21 <sup>st</sup>
16/10/2022	13/12/2022	05/01/2024



Dr. NGPASC

COIMBATORE | INDIA

*B.Com. (PA) (Students admitted during the AY 2023-24)*

Course Code	Course Name	Category	L	T	P	Credit
231TL1A3TA	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



Dr.NGPASC

COIMBATORE | INDIA

B.Com. (PA) (Students admitted during the AY 2023-24)



231TL1A3TA	TAMIL- III	SEMESTER III
------------	------------	--------------

Total Credits: 3

Total Instruction Hours: 48 h

## Syllabus

**Unit I**      **காப்பியங்கள்**      10 h

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

**Unit II**      **காப்பியங்கள்**      10 h

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

**Unit III**      **சிற்றிலக்கியங்கள்**      10 h

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

**Unit IV**      **இலக்கிய வரலாறு**      10 h

1. காப்பியம் - வரையறை, ஐம்பெருங் காப்பியங்கள், ஐஞ்சிறு காப்பியங்கள்
2. கம்பராமாயணம், பெரிய புராணம் - குறிப்பு
3. சிற்றிலக்கியங்களின் 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 விமர்சனம்: மத்திய மற்றும் மாநில அரசு விருது பெற்ற தமிழ்த் திரைப்படங்கள் மட்டும்





### Text Book

- 1 தமிழ் மொழிப்பாடம்-2023 -2024 ,தொகுப்பு: தமிழ்த்துறை, டாக்டர் என்.ஜி.பி. கலை அறிவியல் கல்லூரி,கோயம்புத்தூர். வெளியீடு: நியூ செஞ்சுரி புக் ஹவுஸ்,சென்னை. (Unit I to V)

### References

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



Dr.NGPASC

COIMBATORE | INDIA

*B.Com. (PA) (Students admitted during the AY 2023-24)*



Course Code	Course Name	Category	L	T	P	Credit
231TL1A3HA	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



Dr. NGPASC

COIMBATORE | INDIA

*B.Com. (PA) (Students admitted during the AY 2023-24)*



231TL1A3HA	HINDI- III	SEMESTER III
------------	------------	--------------

Total Credits: 3

Total Instruction Hours: 48 h

### Syllabus

Unit I 10 h

पद्य – काव्य पराशर (भोलानाथ)

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

Unit II 10 h

हिन्दी साहित्य का इतिहास: (साधारण ज्ञान)

Unit III 10 h

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

Unit IV 10 h

संवादलेखन

Unit V 08 h

अनुवाद अभ्यास-III (केवल हिन्दी से अंग्रेजी में)

(पाठ 10 to 20)

### Text Books

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



Dr. N. G. P. A. S. C.

COIMBATORE | INDIA

B.Com. (PA) (Students admitted during the AY 2023-24)



Course Code	Course Name	Category	L	T	P	Credit
231TL1A3MA	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



Dr. NGPASC

COIMBATORE | INDIA

*B.Com. (PA) (Students admitted during the AY 2023-24)*



231TL1A3MA	MALAYALAM- III	SEMESTER III
------------	----------------	--------------

Total Credits: 3

Total Instruction Hours: 48 h

### Syllabus

Unit I Poetry 10 h

Kumaranasan

Unit II Poetry 10 h

Kumaranasan

Unit III Poetry 10 h

Kumaranasan

Unit IV Poetry 10 h

VayalarRamavarma

Unit V Poetry 08 h

VayalarRamavarma

### 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.



Dr.NGPASC

COIMBATORE | INDIA

*B.Com. (PA) (Students admitted during the AY 2023-24)*



Course Code	Course Name	Category	L	T	P	Credit
231TL1A3FA	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



Dr. NGPASC

COIMBATORE | INDIA

*B.Com. (PA) (Students admitted during the AY 2023-24)*



231TL1A3FA	FRENCH- III	SEMESTER III
------------	-------------	--------------

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 d'un lieu. Comprendre des indications sur la fréquence d'actions.	Comprendre une présentation de catalogue touristique. Comprendre des pictogrammes. Comprendre la description d'un lieu et d'une situation précise dans un message électronique.
--	--	---	---

## Unit II

10 h

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

## Unit III

10 h

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

## Unit IV

10 h

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

## Unit V

08 h

Make in Own Sentences based on the above Lessons
--

## Text Book

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



Dr. NGPASC

COIMBATORE | INDIA

B.Com. (PA) (Students admitted during the AY 2023-24)



Course Code	Course Name	Category	L	T	P	Credit
231EL1A3EA	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 its 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	Master diverse business communication formats and skills	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

<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





231EL1A3EA	ENGLISH - III	SEMESTER III
------------	---------------	--------------

Total Credits: 3

Total Instruction Hours: 48 h

### Syllabus

#### Unit I Listening and Reading 09 h

Listening in casual conversation, Small group and Conference setting - Listening for Factual Information- Barriers of Listening- Developing Listening skills- Poor listening vs Effective Listening - Basics of Reading- Efficient and Inefficient Readers- Advantages of Reading- Four Basic steps of Effective Reading- Stumbling blocks in becoming an effective Reader- Strategies for Comprehending and Retaining content- Effective Note Taking while Reading

#### Unit II Speaking 09 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

Preparing an Effective CV or a Resume with Job Applications- 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

#### Unit IV English for Communication & Skill for Employment 12 h

Notices, Agendas and Minutes- Business correspondence- Speeches- Meetings, Vocabulary Development- Editing Skills, and Reference Skills- Reading and Replying to E-Mails- Making Presentations- Interview Techniques- Group Discussion, and Oral Presentation Skills- Interacting with Superiors, and Listening to Reports and Customer Complaints- Preparing the minutes of a meeting- Presenting Data in Verbal and Non-verbal modes- The Correct Attitude of Employment

#### Unit V Soft Skills 08 h

Importance of soft skills- Attributes- Social Skills- Thinking- Negotiating- Exhibiting- Identifying - Soft Skills training -Train Yourself- Practicing soft skills- Measuring attitude - Self-Discovery: Importance of knowing yourself- Process - SWOT analysis - Benefits - Usage - SWOT Analysis grid- Art of Negotiation



Dr. NGPASC

COIMBATORE | INDIA

B.Com. (PA) (Students admitted during the AY 2023-24)



### 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
235PA1A3CA	ADVANCED ACCOUNTING-II	CORE	5	1	-	4

**PREAMBLE**

This course has been designed for students to learn and understand

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

**COURSE OUTCOMES**

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

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

**MAPPING WITH PROGRAMME OUTCOMES**

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

**COURSE FOCUSES ON**

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



Dr.NGPASC

COIMBATORE | INDIA

*B.Com. (PA) (Students admitted during the AY 2023-24)*



235PA1A3CA	ADVANCED ACCOUNTING-II	SEMESTER III
------------	------------------------	--------------

**Total Credits: 4**

**Total Instruction Hours: 72 h**

### Syllabus

#### **Unit I Partnership Accounts 14 h**

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

#### **Unit II Admission of a partner and LLP 14 h**

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

Case study on Admission of a Partner

#### **Unit III Retirement and death of a partner 15 h**

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

Case study analysis on Retirement and Death of a Partner

#### **Unit IV Dissolution of partnership firm 14 h**

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

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

#### **Unit V Amalgamation of partnership firms 15 h**

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

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

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





**Text Books**

- 1 T.S.Reddy and A.Murthy, 2022, "Advanced Accountancy", Margham Publications, Chennai.
- 2 Jain S.P. & Narang K.L., 2018 "Advanced Accounting", Kalyani Publishers, New Delhi.

**References**

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





Course Code	Course Name	Category	L	T	P	Credit
235PA1A3CB	<b>COST AND MANAGEMENT ACCOUNTING</b>	<b>CORE</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>4</b>

**PREAMBLE**

This course has been designed for students to learn and understand

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

**COURSE OUTCOMES**

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

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

**MAPPING WITH PROGRAMME OUTCOMES**

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

**COURSE 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



Dr. NGPASC

COIMBATORE | INDIA

*B.Com. (PA) (Students admitted during the AY 2023-24)*



235PA1A3CB	COST AND MANAGEMENT ACCOUNTING	SEMESTER III
------------	--------------------------------	--------------

Total Credits: 4

Total Instruction Hours: 60 h

### Syllabus

**Unit I** Cost and Management concept 12 h

Cost Accounting: Meaning, Definition- Scope -Differences between Cost and Financial Accounting - Elements of Cost - Preparation of Cost Sheet. Management Accounting: Meaning - Definition - Characteristics, Objectives, Distinction between management accounting and cost accounting.

**Unit II** Material and Labour costing 12 h

Material: Levels of material Control - Techniques of inventory control - Purchasing of Materials - Requisition for stores- Methods of valuing material issue - LIFO - FIFO - Simple Average - Weighted Average.

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

Case study on Labour turnover

**Unit III** Overheads and Process costing 12 h

Overhead: Classification of overheads - Allocation of overhead and Absorption of overhead.

Process costing: Features of Process costing - Process losses, Wastage, Scrap, Normal process loss - Abnormal loss, Abnormal gain. (Excluding inter process profits and equivalent production).

**Unit IV** Ratio Analysis & Working Capital 12 h

Ratio Analysis: Meaning- Classification of ratios -Analysis of Liquidity, Solvency, Profitability and Efficiency.

Working Capital: Meaning- Determinants -Working capital requirements and its computation.

Case study analysis on Working Capital

**Unit V** Marginal costing and Budgetary control 12 h

Marginal costing: Meaning -Break Even Analysis - Managerial applications. Budgeting and Budgetary control: Definition, Classification of Budgets -Material Budget - Purchase Budget-Production Budget-Sales Budget - Cash Budget - Flexible Budget.

Case study on Budgeting



Dr. NGPASC

COIMBATORE | INDIA

*B.Com. (PA) (Students admitted during the AY 2023-24)*



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

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

### Text Books

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

### References

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





Course Code	Course Name	Category	L	T	P	Credit
235BI1A3CB	COMPANY LAW	Core	4	-	-	4

#### PREAMBLE

This course has been designed for students to learn and understand

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

#### COURSE OUTCOMES

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

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

#### MAPPING WITH PROGRAMME OUTCOMES

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

#### COURSE FOCUSES ON

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



Dr. NGPASC

COIMBATORE | INDIA

*B.Com. (PA) (Students admitted during the AY 2023-24)*



235BI1A3CB	COMPANY LAW	SEMESTER III
------------	-------------	--------------

Total Credits: 4

Total Instruction Hours: 48 h

## Syllabus

## Unit I Introduction 9 h

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

## Unit II Registration of Companies 10 h

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

Case Law relating to Memorandum and Articles of Association

## Unit III Company Management 10 h

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

Case Law relating to Exercising Powers of Director.

## Unit IV Company Meetings 10 h

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

## Unit V Winding up of Company 9 h

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

Case Law in Winding up of Company





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

### Text Books

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

### References

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





Course Code	Course Name	Category	L	T	P	Credit
235CO1A3IA	BUSINESS ECONOMICS	IDC	4	-	-	4

**PREAMBLE**

This course has been designed for students to learn and understand

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

**COURSE OUTCOMES**

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

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

**MAPPING WITH PROGRAMME OUTCOMES**

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

**COURSE FOCUSES ON.**

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



Dr. NGPASC

COIMBATORE | INDIA

*B.Com. (PA) (Students admitted during the AY 2023-24)*



235CO1A3IA	BUSINESS ECONOMICS	SEMESTER III
------------	--------------------	--------------

Total Credits: 4

Total Instruction Hours: 48 h

**Syllabus****Unit I Demand Analysis 8 h**

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

Case study on Law of Demand and Supply.

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

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

**Unit III Price Analysis 10 h**

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

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

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

Case study analysis on changes in Monetary policy instruments of RBI.

**Unit V National Income 12 h**

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

Case study on Gross Domestic Product (GDP).

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



Dr. NGPASC

COIMBATORE | INDIA

*B.Com. (PA) (Students admitted during the AY 2023-24)*



### 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.



Dr.NGPASC

COIMBATORE | INDIA

*B.Com. (PA) (Students admitted during the AY 2023-24)*



235PA1A3SP	SEC: BANKING OPERATIONS (NON-LAB PRACTICAL)	SEMESTER III
------------	---	--------------

Total Credits: 2

Total Instruction Hours: 36h

### Syllabus

S.No.	Name of practices	Documents to be collected and filed	Presentation
1	Bank Account opening & transactions	Account opening form for Savings Bank Account, Pay in slip, Withdrawal form, Demand Draft Challan & Cheque.	Write down the details and procedure for application form for
2	Application for Availing locker Facility	Availing locker Facility application form collected from the bank and duly filled.	Write down the details and procedure for Availing locker Facility application form.
3	NRI Account, FLNRB, NRE & NRO	NRI Account application form collected from the bank and duly filled.	Write down the details and procedure for NRI Account application form.
4	Credit Card	Credit card application form Collected from the bank and duly filled.	Write down the details and procedure for credit card application form.
5	Cash Credit	Cash credit application form collected from the bank and duly filled.	Write down the details and procedure for cash credit application form.
6	Over Draft	Over draft application form collected from the bank and duly filled.	Write down the details and procedure for Over draft application form.
7	Education Loan- Vidyalakshmi Portal	Application form for education Loan Collected from bank and duly filled.	Write down the details and procedure for Education Loan application form.



Dr. NGPASC

COIMBATORE | INDIA

B.Com. (PA) (Students admitted during the AY 2023-24)



8	Mortgage Loan-PSB Loans in 59 Minutes	Application form for mortgage collected from bank and duly filled.	Write down the details and procedure for Mortgage loan
9	Internet Banking and Mobile Banking	Internet banking application and mobile banking application form collected from the bank and duly filled.	Write down the details and procedure for internet and mobile banking application form.
10	RTGS – NEFT	RTGS & NEFT application form collected from the bank and duly filled.	Write down the details for RTGS & NEFT application form and file the filled form
11	Foreign Card	Foreign Travel Card application form collected from the bank and duly filled.	Write down the details and procedure for Foreign Travel Card application form.
12	Account Closure Request Form	Account Closure Request form collected from the bank and duly filled.	Write down the details and procedure for Account Closure Request form.
13	Form15 G/H	Self declaration form for not deducting TDS	Write down the details and procedure for by an individual submitted to the Bank requesting not to deduct TDS on Interest Income.
14	PM Insurance Schemes	Pradhan Mantri Suraksha Bima Yojana	Write down the details and procedure for application form.

**Note:** Out of 14 - 10 Mandatory





235PA1ASSA	Introduction to Information Technology	SEMESTER III
------------	--	--------------

**Total Credit: 1**

### **Syllabus**

#### **Unit I Introduction to Computers**

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

#### **Unit II Software**

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

#### **Unit III Database Management Systems**

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

#### **Unit IV Management Information System**

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

#### **Unit V Networking**

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





### Text Books

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

### References

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





235PA1ASSB	Executive Business Communication	SEMESTER III
------------	----------------------------------	--------------

Total Credit: 1

### Syllabus

#### Unit I Communication

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

#### Unit II Business Letters

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

#### Unit III Correspondence Letters

Banking Correspondence - Insurance Correspondence - Agency Correspondence.

#### Unit IV Report Writing

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

#### Unit V Modern Communications

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







## Text Books

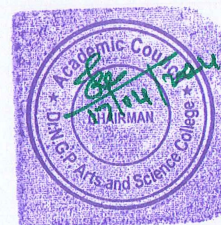
- 1 Rajendra Pal & J.S. Korlahalli, 2012, "Essentials of Business Communication", Sultan Chand & Sons - New Delhi.
- 2 Bovee, Thill, Schatzman, 2020, "Business Communication Today", Pearson Education Private Ltd - New Delhi..

## References

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

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

 <b>Dr.N.G.P. Arts and Science College</b>		
<b>APPROVED</b>		
BoS-17 <sup>th</sup> 5/4/2024	AC-17 <sup>th</sup> 17/4/2024	GB -





Course Code	Course Name	Category	L	T	P	Credit
231TL1A4TA	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 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





231TL1A4TA	TAMIL - IV	SEMESTER IV
------------	------------	-------------

Total Credits: 3

Total Instruction Hours: 48 h

## Syllabus

Unit I எட்டுத்தொகை 10 h

1. நற்றிணை - குறிஞ்சித் திணை

I.பா.எண் : 01 - கபிலர்

II.பா.எண் : 88 - நல்லந்துவனார்

III.பா.எண் : 102 - செம்பியனார்

2. குறுந்தொகை - முல்லைத்திணை

I.பா.எண் : 65 - கோலூர்கிழார்

II. பா.எண் : 167 - கூடலூர்கிழார்

மருதத்திணை

I.பா.எண் : 08 - ஆலங்குடி வங்கனார்

II.பா.எண் : 61 - தும்பிசேர்கீரனார்

III.பா.எண் : 196 - மிளைக் கந்தன்

நெய்தல் திணை

I.பா.எண் : 57 - சிறைக்குடி ஆந்தையார்

Unit II எட்டுத்தொகை 08 h

1. கலித்தொகை - பாலைக்கலி

I.பா.எண் : 09 - பெருங்கடுங்கோ

2. அகநானூறு - மருதத்திணை

I.பா.எண் : 86 - நல்லாலூர்கிழார்

3. புறநானூறு - I.பா.எண் : 188 - பாண்டியன் அறிவுடை நம்பி

II.பா.எண் : 192 - கணியன் பூங்குன்றனார்

III.பா.எண் : 279 - 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 - 2023- 24

- 1 தொகுப்பு: தமிழ்த்துறை, டாக்டர் என்.ஜி.பி. கலை அறிவியல் கல்லூரி,(Unit I - V)

**References**

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





Course Code	Course Name	Category	L	T	P	Credit
231TL1A4HA	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 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





231TL1A4HA	HINDI- IV	SEMESTER IV
------------	-----------	-------------

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
231TL1A4MA	MALAYALAM- IV	LANGUAGE - I	3	1	-	3

### PREAMBLE

This course has been designed for students to learn and understand

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

### COURSE OUTCOMES

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

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

### MAPPING WITH PROGRAMME OUTCOMES

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

### COURSE FOCUS ON

<input checked="" type="checkbox"/> Skill Development	<input 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





231TL1A4MA	MALAYALAM- IV	SEMESTER IV
------------	---------------	-------------

**Total Credits: 3**

**Total Instruction Hours: 48 h**

### Syllabus

**Unit I Drama 10 h**

Saketham- Sreekandan Nair

**Unit II Drama 10 h**

Saketham- Sreekandan Nair

**Unit III Drama 10 h**

Saketham- Sreekandan Nair

**Unit IV Screen Play 10 h**

Perumthachan- Vasudevan Nair

**Unit V Screen Play 08 h**

Perumthachan- Vasudevan Nair

### Text Books

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

### Reference

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





Course Code	Course Name	Category	L	T	P	Credit
231TL1A4FA	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 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





231TL1A4FA	FRENCH - IV	SEMESTER IV
------------	-------------	-------------

Total Credits: 3

Total Instruction Hours: 48 h

## Syllabus

## Unit I

10 h

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

## Unit II

10 h

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

## Unit III

10 h

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

## Unit IV

10 h

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

## Unit V

08 h

Make in Own Sentences based on the above Lessons

## Text Book

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



Dr. NGPASC

COIMBATORE | INDIA

B.Com. (PA) (Students admitted during the AY 2023-24)



Course Code	Course Name	Category	L	T	P	Credit
231EL1A4EA	ENGLISH - IV	LANGUAGE II	3	1	-	3

### PREAMBLE

This course has been designed for students to learn and understand

- how language shapes society, enhancing critical reading, writing, and thinking skills through various literary forms
- the fundamentals of writing, including essay composition, persuasive communication, and creative expression
- the process of critical thinking through the analysis of literature

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Summarize main points and supporting details from listening to public addresses and demonstrate poem comprehension.	K2
CO2	Demonstrate clear and expressive speech while engaging in role-play and dramatization activities.	K3
CO3	Interpret textual elements such as themes, tone, and authorial intent in various reading materials.	K3
CO4	Produce clear summaries and paraphrases, maintaining the essence of the original text.	K3
CO5	Prepare for job interviews by employing appropriate interview techniques, confidence, and professionalism.	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 checked="" type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics





231EL1A4EA	ENGLISH - IV	SEMESTER IV
------------	--------------	-------------

Total Credits: 3

Total Instruction Hours: 48 h

### Syllabus

#### Unit I Listening 10 h

**Nissim Ezekeil - Goodbye Party for Miss Pushpa T.S.**

**D.H. Lawrence - Last Lessons of the Afternoon**

**Dr. APJ Abdul Kalam's speech at European Union**

Listening for subtext – Tone and Emotion – Vivid Language and Pacing – Listening for Vision and Hope – Use of Storytelling

Punctuations: Periods, Commas, Semicolons, Colons, Apostrophes, Ellipses, Exclamation Points

#### Unit II Speaking 10 h

**Oscar Wilde - The Importance of Being Earnest**

Direct Speech and Indirect Speech - Commands and Requests, Exclamations and Wishes, Conversion of Indirect to Direct

Rules for changing direct speech into indirect speech

#### Unit III Reading 09 h

**Gita Hariharan - The Remains of the Feast -**

**Langston Hughes - Thank You M'am**

Making Inferences and Predictions - Identifying Author's Purpose and Tone- Contextual Vocabulary Building

Tenses: The Uses of Present, Past and Future Tenses

#### Unit IV Writing Skills 10 h

**George Orwell - Why I Write**

Summarizing vs. Paraphrasing - Expressing Purpose and Intent in Writing- Constructing Strong Arguments and Opinions

Grammar - Paraphrasing - Use of Paraphrasing, Characteristics of a good paraphrase, The Paraphrase of Poetry, Special Hints, Method of Procedure

#### Unit V Soft Skills 09 h

**Steve Jobs - 2005 Stanford Commencement Address - Effective Communication - Presentation Skills**

Business Corporate Soft Skills - Six common corporate conversation faux pas, Decision making Techniques, Negotiation Styles Job Interviews - Preparatory Steps for Job Interviews - Interview Skill Tips





### Text Books

- 1 Straus, Jane, Lester Kaufman, and Tom Stern, editors. The Blue Book of Grammar and Punctuation: An Easy-to-Use Guide with Clear Rules, Real-World Examples, and Reproducible Quizzes. 12th ed., Jossey-Bass, 2021. (Unit I)
- 2 Wilde, Oscar. The Importance of Being Earnest. Edited by Norman Page, 2nd ed., Penguin Classics, 2000. (Unit II)
- 3 Hariharan, Gita. The Remains of the Feast. 1st ed., Penguin Books India, 1992. (Unit III)
- 4 Orwell, George. "Why I Write." George Orwell: An Anthology of His Prose, edited by John Carey, Harcourt, 2000. pp. 232-237. (Unit IV)
- 5 Meyer, John. The Soft Skills Handbook for Corporate Success: Essential Strategies for Business Professionals. 2nd ed., Business Insights, 2020. (Unit V)

### References

- 1 Lawrence, D.H. The Complete Poems of D.H. Lawrence. Edited by V.J. Harding, 1st ed., Heinemann, 1992.
- 2 Buczynski, Mark. Soft Skills for the Workplace: How to Build Successful Relationships and Advance Your Career. 2nd ed., Wiley, 2018.
- 3 Hughes, Langston. "Thank You, M'am." The Penguin Anthology of American Poetry, edited by Rita Dove, Penguin Books, 2006, pp. 530-533.
- 4 Nelson, Brian. The Soft Skills Handbook: Essential Skills for the Workplace. 3rd ed., Business Publishing, 2019.





Course Code	Course Name	Category	L	T	P	Credit
235PA1A4CA	CORPORATE ACCOUNTING	CORE	5	1	-	4

**PREAMBLE**

This course has been designed for students to learn and understand

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

**COURSE OUTCOMES**

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

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

**MAPPING WITH PROGRAMME OUTCOMES**

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

**COURSE FOCUSES ON**

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





235PA1A4CA	CORPORATE ACCOUNTING	SEMESTER IV
------------	----------------------	-------------

**Total Credits:** 4

**Total Instruction Hours:** 72 h

### Syllabus

#### Unit I Issue of Shares 14 h

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

Case study on Underwriting

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

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

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

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

Case study on Managerial Remuneration

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

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

#### Unit V Liquidation of Companies 12 h

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

Case study on Liquidation of Companies.

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

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





### Text Books

- 1 Reddy T.S. & Murthy A.,2022,(Reprint-2024), "Corporate Accounting", (6th Edn.), Margham Publications,Chennai.
- 2 Jain S.P. & Narang K.L.,2017,"Advanced Accounting", (21stEdn.), Kalyani Publishers, NewDelhi.

### References

- 1 Hanif M. & Mukherjee A.,2013, "Advanced Accounting", The McGraw - Hill Publishing Company Limited, NewDelhi.
- 2 Joseph T., 2017, "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
235PA1A4CB	FINANCIAL REPORTING	CORE	5	-	-	4

**PREAMBLE**

This course has been designed for students to learn and understand

- Concept of Financial Reporting and Accounting Standards
- Acquire Knowledge of International Financial Reporting Standards
- The Emerging Trends in Financial Reporting

**COURSE OUTCOMES**

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the framework for financial reporting	K1
CO2	Gain the knowledge about Indian Accounting Standards	K2
CO3	Develop the knowledge on Indian Accounting standards and its disclosures	K2
CO4	Understand the International Financial Reporting Standards	K3
CO5	Obtain the knowledge in Emerging Trends in Financial Reporting	K3

**MAPPING WITH PROGRAMME OUTCOMES**

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

**COURSE FOCUSES ON:**

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





235PA1A4CB	FINANCIAL REPORTING	SEMESTER IV
------------	---------------------	-------------

Total Credits: 4

Total Instruction Hours: 60 h

### Syllabus

**Unit I** Introduction to Financial Reporting 12 h

Financial Reporting: Concepts, objectives and Conceptual Framework. Financial Statements of a Joint Stock Company: Balance Sheet, Profit and Loss, Cash Flow statement and Statement of changes in Equity- Specification of notes to the accounts and significant accounting policies.

**Unit II** Indian Accounting Standards 12 h

Indian Accounting Standards: An overview- Procedures of issuing AS- advantages and significance of AS- Applicability, Exemptions and Relaxations. Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors.

Case study on Indian Accounting Standards.

**Unit III** Indian Accounting Standards & Disclosures 12 h

Ind AS – 12 Income Tax, Ind AS – 16 Property Equipment, Ind AS – 103 Business Combinations, Ind AS – 110 Consolidated Financial Statement. Disclosures under Companies Act, 2013, Securities Exchange Board of India (SEBI).

**Unit IV** International Financial Reporting Standards 12 h

Meaning, Structure, Features and Users of International Financial Reporting Standards. Process and important Components of IFRS.

Case study on International Financial Reporting Standards

**Unit V** Emerging Trends in Financial Reporting 12 h

Indian Accounting Standard and its implications: Integrated Reporting – Meaning, Purpose, Salient features. Capital: Value creation and Value-Added Statements.

Case study on ESG in Financial Reporting.

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





### Text Books

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

### References

- 1 M.P.Vijaya Kumar , (2023), "Financial Reporting", Snow White Publication, Mumbai.
- 2 Meenu Gupta, Hersheen Kaur, Rekha Gupta, (2020), "Financial Reporting and Analysis", JSR Publishing House LLP, New Delhi.
- 3 Sanjay Dhamija, (2020), "Financial Reporting and Analysis", Sultan Chand & Sons, New Delhi.
- 4 Prof.Jawahar Lal, Dr.Sucheta Gauba, (2018), "Financial Reporting and Analysis", Himalaya Publishing House, New Delhi.





Course Code	Course Name	Category	L	T	P	Credit
235PA1A4CC	PRINCIPLES OF MARKETING	CORE	4	-	-	3

#### PREAMBLE

This course has been designed for students to learn and understand

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

#### COURSE OUTCOMES

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

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

#### MAPPING WITH PROGRAMME OUTCOMES

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

#### COURSE FOCUSES ON

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





235PA1A4CC	PRINCIPLES OF MARKETING	SEMESTER IV
------------	-------------------------	-------------

Total Credits: 3

Total Instruction Hours: 48 h

### Syllabus

**Unit I** Marketing 8 h

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

Case study on E-marketing

**Unit II** Marketing Functions 8 h

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

**Unit III** Consumer Behaviour 10 h

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

**Unit IV** Marketing Mix 12h

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

Case study on Branding.

**Unit V** Standardizing Agencies and Consumerism 10 h

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

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

### Text Books

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





**References**

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





Course Code	Course Name	Category	L	T	P	Credit
234CT1A4IB	CYBER SECURITY	IDC	4	-	-	4

**PREAMBLE**

This course has been designed for students to learn and understand

- Cyber security concepts and practices
- Information Security and Intrusion Detection System
- Cyber Offences and Scams

**COURSE OUTCOMES**

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

CO Number	CO Statement	Knowledge Level
CO1	Interpret the fundamental concepts of Cyber Security	K2
CO2	Understand Cybercrime and its relationship with Information Security	K2
CO3	Explore the security challenges associated with Mobile and Wireless devices	K2
CO4	Understand the concepts of Phishing and Identity theft	K2
CO5	Identify and categorize different types of Intrusions	K3

**MAPPING WITH PROGRAMME OUTCOMES**

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

**COURSE FOCUSES ON**

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





234CT1A4IB	CYBER SECURITY	SEMESTER IV
------------	----------------	-------------

Total Credits: 4

Total Instruction Hours: 48 h

### Syllabus

#### Unit I Introduction to Cyber Security 8 h

Introduction to Cyber Security -Data and Information - Data Communication - Information Security - World Wide Web Security - Network Security - Cyber Security - Information Security to Cyber Security - Risk analysis in Cyber Security.

#### Unit II Cybercrime 10 h

Introduction to Cybercrime: Cybercrime and Information Security - Classifications of Cybercrime - Legal Perspectives - Indian Perspective - Cybercrime and Indian ITA - Global Perspective. Cyber Offences: Introduction - Types of Attacks - Cyber stalking - Botnets - Attack Vector.

#### Unit III Cybercrime: Mobile and Wireless Devices 10 h

Introduction - Proliferation of Mobile and Wireless Devices - Trends in Mobility - Security Challenges posed by Mobile Devices - Attacks on Mobile Phones - Security Implications for Organizations. Methods and Tools used in Cybercrime: Password Cracking - Virus and Worms - Steganography - DoS Attacks - DDoS Attacks.

#### Unit IV Phishing and Identity Theft 10 h

Phishing: Introduction - Methods of Phishing - Phishing Techniques - Types of Phishing Scams - Phishing Toolkits and Spy Phishing. Identity Theft: Personally Identifiable Information - Types of Identity Theft - Techniques of ID Theft.

#### Unit V Intrusion Detection System 10 h

Introduction - Intrusion Categories - Intrusion Detection System (IDS) - Characteristics of IDS - Types of IDS - Host-Based versus Network-Based IDS - Intrusion Detection and Prevention Principles: Functions of IDPS - Detection Methodologies.

Case Study: Cheque Cashing Scam - Fraud Recovery Scam - Purchasing Goods and Services Scam.

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





### Text Books

- 1 Rajesh Kumar Goutam, 2021, "Cyber Security Fundamentals", BPB Publications
- [2] Nina Godbole, Sunit Belapure, 2022,"Cyber Security", Wiley India Publication.

### References

- 1 Nilakshi Jain, Ramesh Menon, 2021,"Cyber Security and Cyber Laws", Wiley India Publication.
- 2 Mayank Bhushan, Rajkumar Singh Rathore, Atif Jamshed, 2023,"Fundamental of Cyber Security", BPB Publications.





Course Code	Course Name	Category	L	T	P	Credit
235PA1A4SP	<b>SECRETARIAL CORRESPONDENCE</b> (Non-Lab Practical)	SEC	-	-	3	2

Total Credits: 2

Total Instructions Hours: 36 h


S. No	Name of practices	Purpose	Documents to be collected filed	Presentation
1	<b>Secretarial obligation -I</b>	To know how to prepare Notice and Agenda for a meeting of the company	Notice and Agenda	Write the model format of Notice and Agenda
2	<b>Secretarial obligation -II</b>	To know how to prepare Minutes and Reports for company meetings	Photo copies of the Minutes book and Reports of meeting	Write the model for Minutes and reports of meetings for the meetings of the company
3	<b>Audit Programme</b>	To know how to prepare Audit Programme and working papers	Format of Audit programme, Audit Working papers, Audit Flow Chart	Draft a model Audit programme for a proposed audit
4	<b>Annual Report Preparation</b>	To identify the different tools in preparing the Annual report	Annual Reports	Draft a model Annual Report (With Director Speech)
5	<b>Lease Document</b>	To prepare lease documents	Format of lease documents	List down the procedure of preparing lease agreements
6	<b>Partnership Deed</b>	To prepare partnership agreements	Format of Partnership Deed	Write down the summary of Partnership deed
7	<b>Permanent Account Number</b>	To open the permanent account number	To collect the form from the PAN service	To fill the PAN application form with the proof of identity and address





8	<b>Online Passport</b>	To apply the passport through-online		Print out copy of the online Application
9	<b>DEMAT Account</b>	To know the online trading practice	To collect the application form for the opening an account	To fill the online trading account application form
10	<b>Income Tax Returns</b>	To know the procedure to file income tax returns of an individual	To get ITR - 1 form from income tax portal	To fill the ITR- 1 form for an individual
11	<b>ISR - 1</b>	To Know the procedure to file Nomination by Shareholders	To get ISR - 1 form from SEBI portal	To fill the ISR- 1 form
12	<b>SH - 13</b>	To know the procedure to file Nomination by Joint Shareholders	To get SH - 13 form from SEBI portal	To fill the SH-13 form
13	<b>MSME/ Udyam Registration</b>	To know the procedure to Register MSME under Udyam	To get Udyam registration form from MSME portal	To fill Udyam registration form

*M. P. Ch*  
8/11/24  
BoS Chairman/HoD  
Department of Commerce (PA)  
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- 18th 08.11.24	AC - 18th 26.11.24	GB -



Dr.NGPASC

COIMBATORE | INDIA

B.Com. (PA) (Students admitted during the AY 2023-24)