

**NEHRU ARTS AND SCIENCE COLLEGE**

(An Autonomous Institution affiliated to Bharathiar University)  
(Reaccredited with “A” Grade by NAAC, ISO 9001:2015 & 14001:2004 Certified  
Recognized by UGC with 2(f) & 12(B), Under Star College Scheme by DBT, Govt. of India)  
Nehru Gardens, Thirumalayampalayam, Coimbatore - 641 105, Tamil Nadu.

**DEPARTMENT OF COMMERCE**

**B.Com.**

**CURRICULUM & SYLLABUS**



**EFFECTIVE FROM 2021-22**

## Department of Commerce – B.Com.

### Vision Statement of the Department.

Is “to develop professionalism in trade and commerce to meet the emerging global trends”

### Mission Statement of the Department

Is to

- Impart skills to understand and analyze global trends
- Develop the skills to tap opportunities
- Imbibe the potentials to meet the global challenges
- Impart the needed skills to attain professionalism

### Program Educational Objectives (PEOs)

After 3 years of the Programme, the graduates are expected to attain

<b>PEO1</b>	Become successful Graduates who are competent, innovative and productive in addressing the needs of the Industry, or pursue higher education and research.
<b>PEO2</b>	Grow professionally with their knowledge and proficient skills throughout their career.
<b>PEO3</b>	Demonstrate high standard of ethical conduct, positive attitude and societal responsibilities.
<b>PEO4</b>	Become the full-fledged Accounting and Finance professional
<b>PEO5</b>	Demonstrate professional expertise in financial planning, analysis, control, decision support and professional ethics with the employees

### Programme Specific Outcomes (PSOs)

After the successful completion of the Programme, the students are expected to

<b>PSO1</b>	Demonstrate progressive learning of various tax issues and tax forms related to Individuals
<b>PSO2</b>	Gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing
<b>PSO3</b>	Appraise the multi-Angels business situations and assess the financial sound of companies.
<b>PSO4</b>	Apply the knowledge of the business policies, auditing, finance and other related areas both at the macro and micro level
<b>PSO5</b>	Acquire several opportunities to engage with the accounting professionals and learn from their experiences.

### Programme Outcomes (POs)

<b>PO1</b>	<b>Critical Thinking</b>	Develop a systematic, critical approach to problem solving at all levels and apply the domain specific knowledge to form conclusions based on quantitative information to meet the specified needs with appropriate consideration for the public health and safety, and the cultural, societal, and environmental considerations.
<b>PO2</b>	<b>Usage of Technology</b>	Equip the students to meet the industrial needs by utilizing tools and technologies for Peer Communication, Data Interpretation and Problem-Solving aspects.

<b>PO3</b>	<b>Effective Communication</b>	Develop language competence and be proficient in oral and written communication with a focus on LSRW.
<b>PO4</b>	<b>Environment and Sustainability</b>	Understand the consequential responsibilities to analyze and realise the interactions between social and environmental sustainability procedures and create processes.
<b>PO5</b>	<b>Individual and Team Work</b>	Function effectively as an individual, and as a member or leader in diverse teams, and in multidisciplinary settings and manifest the best outcomes.
<b>PO6</b>	<b>Ethics and Values</b>	Acquire life skills to become a better human being and apply ethical principles and commit to professional ethics and responsibilities.
<b>PO7</b>	<b>Social Interactions</b>	Participate actively in initiatives that encourage equity and growth for all and to act with an informed awareness of local, regional, national and global needs
<b>PO8</b>	<b>Life Long Learning</b>	Engage in lifelong learning and Work on career enhancement and adapt to changing personal, professional and societal needs.

On Successful completion of the Programme, the graduates will have



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### Scheme of Examination B.Com.

(Applicable to the students admitted during the Academic Year 2021-2022 onwards)

Semester	Part	Course Code	Name of the Course	Instruction hours / week	Duration of Examination	Examination Marks			Credits
						CIA	ESE	Total	
I	I	21U1TAM101/ 21U1HIN101 / 21U1MAL101/ 21U1FRN101	Language I	5	3	50	50	100	4
	II	21U2ENG101	English I	5	3	50	50	100	4
	III	21U3ACC101	Core Paper-I Principles of Accountancy	4	3	50	50	100	4
	III	21U3CRC102	Core Paper- II Business organization and Office Management	4	3	50	50	100	4
	III	21U3CRP103	Core Paper – III Office Automation –Practical	4	3	25	25	50	2
	III	21U3MAA101	Allied Paper – I Mathematics for Business	5	3	50	50	100	4
	IV	21U4ENV101	Ability Enhancement Compulsory Course - Environmental Studies	2	3	50	-	50	2
	IV	21U4HVY201	Value Education– Human Values and Yoga Practice I	1	-	-	-	-	-
				<b>30</b>				<b>600</b>	<b>24</b>
II	I	21U1TAM202/ 21U1HIN202/ 21U1MAL202/ 21U1FRN202	Language II	5	3	50	50	100	4
	II	21U2ENG202	English II	5	3	50	50	100	4
	III	21U3ACC204	Core Paper – IV Financial Accounting	6	3	50	50	100	4
	III	21U3CRP205	Core Paper – V Computerized Accounting Practical	5	3	25	25	50	2
	III	21U3MAA202	Allied Paper – II Business statistics	6	3	50	50	100	4
	IV	21U4HRC202	Ability Enhancement Compulsory Course - Human Rights and Constitution of India	2	3	50	-	50	2
	IV	21U4HVY201	Value Education – Human Values and Yoga Practice I	1	2	50	-	50	2
				<b>30</b>				<b>550</b>	<b>22</b>

Semester	Part	Course Code	Name of the Course	Instruction hours / week	Duration of Examination	Examination Marks			Credits
						CIA	ESE	Total	
III	III	21U3ACC306	Core Paper – VI Corporate Accounting	6	3	50	50	100	4
	III	21U3ACC307	Core Paper – VII Banking Theory Law and Practice	5	3	50	50	100	4
	III	21U3CRC308	Core Paper – VIII Cost Accounting	5	3	50	50	100	4
	III	21U3ACA303	Allied Paper – III Managerial Economics	5	3	50	50	100	4
	IV	21U4CRS301	Skill Based Paper – I Financial Reporting	4	3	30	45	75	3
	IV	21U4NM3BT1/ 21U4NM3AT1/ 21U4NM3CAF/ 21U4NM3GTS/ 21U4NM3WRT	#@ Basic Tamil I / ## Advanced Tamil I / *NME: Consumer Affairs/ Gandhian Thoughts / Women's Rights	2	2	50		50	2
	IV	21U4AC3ED1	Extra Departmental Course	2	3	--	50	50	2
	IV	21U4AC3ED2							
	IV	21U4HVY402	Value Education – Human Values and Yoga Practice II	1	--	--	--	--	--
	IV	21U4CRVALC	**Skill enhanced Add on Course- Institute Industry Linkage	--	--	--	--	--	--
			<b>30</b>				<b>575</b>	<b>23</b>	
IV	III	21U3CRC409	Core Paper – IX Company Law	4	3	50	50	100	4
	III	21U3ACC410	Core Paper – X Contemporary Marketing	4	3	50	50	100	4
	III	21U3CRC411	Core Paper – XI Financial Management	4	3	50	50	100	4
	III	21U3CRC412	Core Paper – XII Advanced Corporate Accounting	6	3	50	50	100	4
	III	21U4CRA404	Allied Paper – IV Elements of E-Commerce	4	3	50	50	100	4
	IV	21U4ACS402	Skill Based Paper – II Quantitative Aptitude for Skill Enhancement	5	3	30	45	75	3
	IV	21U4NM4BT2/ 21U4NM4AT2/ 21U4NM4GEN	#@ Basic Tamil-II /## Advanced Tamil-II / General Awareness	2	3	50		50	2
	IV	21U4HVY402	Value Education – Human Values and Yoga Practice II	1	2	50	-	50	2
	IV	21U4CRVALC	**Skill Enhancement Add on Course- Institute Industry Linkage	--	--	--	--	--	GRADE
				<b>30</b>				<b>675</b>	<b>27</b>

Semester	Part	Course Code	Name of the Course	Instruction hours / week	Duration of Examination	Examination Marks			Credits
						CIA	ESE	Total	
V	III	21U3ACC513	Core Paper – XIII Management Accounting	5	3	50	50	100	4
	III	21U3ACC514	Core Paper – XIV Income Tax Law & Practice I	5	3	50	50	100	4
	III	21U3ACC515	Core Paper – XV Business Research Methods	6	3	50	50	100	4
	III	21U3CRC516	Core Paper – XVI Entrepreneurial Development	5	3	50	50	100	4
	III	21U3CRE501 21U3CRE502 21U3ACE503	Discipline Specific Elective Paper – I	5	3	50	50	100	4
	IV	21U4CRS503	Skill Based Paper – III Executive Business Communication	4	3	30	45	75	3
				<b>30</b>				<b>575</b>	<b>23</b>
VI	III	21U3ACC617	Core Paper – XVII Principles of Auditing	6	3	50	50	100	4
	III	21U3ACC618	Core Paper – XVIII Indirect Taxes	5	3	50	50	100	4
	III	21U3ACC619	Core Paper – XIX Income Tax Law & Practice II	5	3	50	50	100	4
	III	21U3ACE604/ 21U3CRE605/ 21U3ACE606	Discipline Specific Elective Paper – II	5	3	50	50	100	4
	III	21U3ACE607/ 21U3ACE608/ 21U3ACV609	Discipline Specific Elective Paper – III	5	3	50	50	100	4
	IV	21U4ACS604	Skill Based Paper – IV Cyber Security and Law	4	3	30	45	75	3
				<b>30</b>				<b>625</b>	<b>25</b>
								<b>3600</b>	<b>144</b>
Additional Credit (Optional)				Semester II – VI					

# **Basic Tamil** – Students who have not studied Tamil upto 12<sup>th</sup> standard

# **Advanced Tamil** – Students who have not studied Tamil language upto 12<sup>th</sup> / 10<sup>th</sup> standard and have chosen other language under part I of the Programme but would like to advance their Tamil language skills

# **NME** – Students shall choose any one course out of three courses

@ No End Semester Examinations. Only Continuous Internal Assessment (CIA)

\$ Not included in CGPA calculation

\*\* Examination and Evaluation for value Added Course shall be conducted by the Industry and the marks shall be submitted to the CoE section for the award of Grade.

### List of Electives


Elective Paper	Course Code	Name of the Course
Elective I	21U3CRE501	Corporate Tax Planning
	21U3CRE502	Organizational Behavior
	21U3ACE503	Consumer Affairs
Elective II	21U3ACE604	Business Finance
	21U3CRE605	Mercantile Law
	21U3ACE606	Supply Chain Management
Elective III	21U3ACE607	Investment Management
	21U3ACE608	Financial Markets.
	21U3ACV609	Project Work and VivaVoce

### Extra Departmental Course offered by the Department to other Department Students

S. No.	Semester	Course Code	Name of the Course
1	Semester II to IV	21U4AC3ED1	Fundamentals of Accounting
2		21U4AC3ED2	Modern Banking

### Self-Study Paper Offered by the Department

S. No.	Semester	Course Code	Name of the Course
1	Semester II to IV	21UACSS01	Capital Market Operations
2		21UACSS02	Personal Investment Management

  
**Chairman**  
**Board of Studies**  
**Department of Commerce**  
**Nehru Arts and Science College (Autonomous)**  
**Coimbatore**

Course Code	Title		
21U1TAM101	Part I – Tamil - I		
Semester : I	Credits : 4	CIA : 50 Marks	ESE : 50 Marks

(Common to all UG Programmes)

**Course Objective** : மொழி இலக்கியத்தின் வாயிலாக அறம் சார் பண்பு மற்றும் ஆளுமை மிக்க மாணவர்களை உருவாக்குதல்

**Course Outcomes** :

CO1	தமிழ் இலக்கியங்கள் வாயிலாக சமூகச் சீர்திருத்தச் சிந்தனைகள் பெறப்படும்.
CO2	அற இலக்கியங்களின் வழி தமிழர்களின் வாழ்வியல் பண்புகளைக் கற்று அறிதல்.
CO3	பெண்ணியக் கவிஞர்களின் படைப்புத் திறனை மாணவர்களுக்கு உணர்த்துதல்
CO4	சிறுகதைகளின் வழி சமூக கருத்துகளை மாணவர்களுக்கு அறிவுறுத்தல்
CO5	தமிழ் இலக்கிய வரலாற்றுத் திறனை வளர்த்தல்

**Offered by :** தமிழ்த்துறை

**Course Content**

**Instructional Hours / Week : 5**

Unit	Description	Instructional Hours
I	<b>சங்க இலக்கியம்</b>	
	1. ஐங்குநாறு – கிள்ளைப்பத்து (281-290) பாடல்கள்	
	2. பதிற்றுப்பத்து – இரண்டாம் பத்து (11 -15 ஐந்து பாடல்கள்)	
	3. பத்துப்பாட்டு – முல்லைப்பாட்டு - முல்லைப்பாட்டு முழுவதும் (1-103 வரிகள்)	
	4. சிறுபாணாற்றுப்படை – சேரநாட்டின் வளமை	
	<b>Instructional Hours 15</b>	
II	<b>அற இலக்கியம் - நீதிநூல்கள்</b>	
	1. அறன் வலியுறுத்தல் - (31-40 குறட்பாக்கள்)	
	2. புகழ் - (231 - 240 குறட்பாக்கள்)	
	3. வாய்மை - (291 - 300 குறட்பாக்கள்)	
	4. நாலடியார் - பொருட்பால் 11 ஆவது அதிகாரம் (கூடா நட்பு 1 - 10)	
5. நான்மணிக்கடிகை - முதல் ஐந்து பாடல்கள்		
	<b>Instructional Hours 15</b>	
III	<b>பெண்ணியம்</b>	
	1. பூச்சி வாழ்க்கை – ஆண்டாள் பிரியதர்சனி (சுயம் பேசும் கிளி)	
	2. தொட்டிச்செடி – கவிஞர் இளம்பிறை	
	3. அம்மா – சுகிர்தராணி	
4. நீரில் அலையும் முகம் - அ.வெண்ணிலா		
	<b>Instructional Hours 15</b>	
IV	<b>சிறுகதைகள்</b>	
	1. குட்டி ரேவதி – நிறைய அறைகள் உள்ள வீடு	
	2. ஜெயமோகன் - யானை டாக்டர்	
	3. ச.தமிழ்ச்செல்வன் - வெயிலோடு போய்	
	4. வண்ணநிலவன் - எஸ்தர்	
5. உமா மகேஸ்வரி - மரப்பாச்சி		
	<b>Instructional Hours 15</b>	
V	<b>தமிழ் - இலக்கிய வரலாறு</b>	
	1. புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும்	
	2. சிறுகதையின் தோற்றமும் வளர்ச்சியும்	
3. படிமம் குறியீடு பற்றிய – விளக்கம்		
	<b>Instructional Hours 15</b>	
	<b>Total Hours 75</b>	



**பாடத்தொகுப்பு**

இளங்கலை முதலாம் ஆண்டு தமிழ் மாணவர்களுக்குரிய பாடநூல் “**இளந்தளிர்**”  
தொகுப்பு: தமிழ்த்துறை ,நேரு கலை மற்றும் அறிவியல் கல்லூரி, கோயம்புத்தூர்

**பார்வை நூல்கள்**

1. ஐங்குநாறு - உரையாசிரியர் ஓளவை துரைசாமிப்பிள்ளை, பதிப்பாசிரியர்கள் முதுமுனைவர் இரா.இளங்குமரனார், முனைவர்.பி.தமிழகன் தமிழ் மண் அறக்கட்டளை, சென்னை.17
2. திருவள்ளுவர் – திருக்குறள் பரிமேலழகர் உரை, சாரதா பதிப்பகம், ஐி – 4 சாந்தி அடுக்ககம், ஸ்ரீ கிருஷ்ணாபுரம் தெரு, இராயப்பேட்டை, சென்னை– 014
3. ஆண்டாள் பிரியதர்ஷினி – சுயம் பேசும் கிளி கவிதைத் தொகுப்பு, ராகவேந்திரா வெளியீடு 163 2 பொன்விழா அச்சகம், பொன்னி வெளியீடு, பாக்குட்டசாலை, அண்ணாநகர், சென்னை.
4. கவிஞர் இளம்பிறை – தொட்டிச்செடி, பொன்னி வெளியீடு, சென்னை - 91
5. சுகிர்தராணி – தீண்டப்படாதமுத்தம், காலச்சுவடு பதிப்பகம், நாகர்கோயில்.
6. அ.வெண்ணிலா – நீரில் அலையும் முகம் முதல் கவிதைத் தொகுப்பு – 2000
7. தமிழண்ணல் - புதியநோக்கில் தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை –625 001.
8. நிறைய அறைகள் உள்ளவீடு - குட்டிரேவதி எழுத்து பிரசுரம் 11மாடல் நகர் 10 வது வீதி, சென்னை.
9. யானை டாக்டர் - ஜெயமோகன் வம்சி பதிப்பகம் நியு செஞ்சுரி புக்கவுஸ் சென்னை.
- 10.வெயிலோடு போய் - ச.தமிழ்ச்செல்வன் சிறுகதைகள் தொகுப்பு பாரதி புத்தகாலயம் 7 இளங்கோ சாலை சுப்பராயன் நகர் சென்னை
- 11.எஸ்தர் - வண்ணநிலவன் சிறுகதைகள், நற்றிணைப் பதிப்பகம், 172, ஆர்கட் ரோடு, கன்னினாபுரம் வடபழனி – 2
- 12.மரப்பாச்சி – உமா மகேஸ்வரி, தமிழினி பதிப்பகம், 342 டி.டி.கே சாலை, சென்னை.14

**Tools for Assessment (50 Marks)**

CIA I	CIA II	CIA III	Seminar	Assignment	Group Project	Total
8	8	10	8	8	8	50

**Mapping**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	-	-	H	-	H	H	M	H	-	L	L	-	
CO2	-	-	M	-	H	L	H	H	-	L	L	-	
CO3	-	-	L	-	M	M	H	H	-	-	L	-	
CO4	-	-	H	-	H	M	M	L	-	-	L	-	
CO5	-	-	H	-	H	L	H	H	-	-	-	-	

H-High; M-Medium; L-Low;

Course Designed by	Verified by	Checked by	Approved by

Course Code	Title		
21U1HIN101	PART – I : HINDI - I		
Semester : I	Credits: 4	CIA : 50 Marks	ESE : 50 Marks

(Common to all UG Programmes)

कोर्स लक्ष्य : छात्र-छात्राओं में राष्ट्रीय भावना का विकास करना तथा राष्ट्रभाषा हिंदी एवं उससे संबंधित साहित्य की जानकारी प्रदान करना

कोर्स परिणाम :

CO1	सामाजिक, सांस्कृतिक और राजनैतिक परिवेश से छात्र. साहित्य के माध्यम से बोधवान होंगे।
CO2	व्याकरण के शिक्षण के माध्यम से छात्रों में शुद्ध भाषा में बोलने की क्षमता को विकसित होगी।
CO3	अंतर्राष्ट्रीय भाषा अंग्रेजी से राष्ट्रभाषा हिंदी में सामग्री का अनुवाद करके छात्र हिंदी की ज्ञान संपदा बढ़ाने में कामयाब होंगे।
CO4	विविध अनुशासनों में अनुवादों को सुचारु बनाने के लिए पारिभाषिक शब्दावली का ज्ञान होगा।
CO5	विद्यार्थी हिन्दी में अच्छा बोल सकेंगे।

Offered by : Hindi Department

अध्ययन विषयवस्तु

निर्देशात्मक घंटे / सप्ताह: 5

इकाई	विवरण	निर्देशात्मक घंटे	
I	लडाई-सर्वश्वरदयाल सक्सेना	निर्देशात्मक घंटे	20
II	एकांकी संग्रह – 1. शिवाजी का सच्चा स्वरूप (सेठ गोविन्ददास) 2. माँ (विष्णु प्रभाकर) 3. घोंसले 4. रीढ़ की हड्डी (जगदीशचन्द्र माथुर) 5. सिपाही की माँ. मोहन राकेश	निर्देशात्मक घंटे	20
III	व्याकरण : संज्ञा, सर्वनाम, विशेषण, क्रिया, वचन, लिंग, काल, वाच्य, प्रत्यय, उपसर्ग, 'ने' का प्रयोग	निर्देशात्मक घंटे	15
IV	अनुवाद : अंग्रेजी-हिंदी (अनुवाद अभ्यास-3) (1-15)	निर्देशात्मक घंटे	10
V	पारिभाषिक शब्दावली	निर्देशात्मक घंटे	10
		कुल घंटे	75

**पाठ्यपुस्तकः**

1. लडाई : सर्वेश्वरदयाल सक्सेना
2. एकांकी संग्रह
3. अनुवाद अभ्यास-३, दक्षिण भारत हिंदी प्रचार सभा, चेन्नै-17.
4. आलेखन व टिप्पणी

**संदर्भ ग्रंथ :**

1. डॉ. एन.ई. विश्वनाथ अय्यर, अनुवाद कला, पब्लिशर, संस्करण 2000
2. भोलानाथ तिवारी, अनुवाद विज्ञान, संस्करण 2000
3. रामदेव, व्याकरण प्रदीप। प्रकाशन : हिंदी भवन, 36, टागौर टाउन, इलहाबाद -2
4. नूतन गद्य संग्रह, सुमित्रा प्रकाशन, सुमित्रा निवास, 16/4 हास्टिंग्स रोड, इलहाबाद -211 001. संस्करण 2006

**Tools for Assessment (50 Marks)**

CIA I	CIA II	CIA III	Assignment	Seminar	Project	Total
8	8	10	8	8	8	50

**Mapping**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	-	-	H	-	L	M	M	-	L	-	-	-	M
CO2	-	-	M	-	L	M	H	-	-	-	-	-	-
CO3	-	-	M	-	M	H	L	-	-	-	L	-	-
CO4	-	-	H	-	-	M	-	-	-	-	-	M	-
CO5	-	-	M	-	-	-	H	-	-	M	-	-	-

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by

Course Code		Title	
21U1MAL101	Part - I : Malayalam - I		
Semester : I	Credit : 4	CIA : 50 Marks	ESE : 50 Marks

(Common to all UG Programmes)

**Course Objective :** ആധുനികാലത്തെ മലയാളകഥകളെ കുറിച്ചും സംസ്കാരത്തെ കുറിച്ചും അവബോധം ഉണ്ടാക്കുന്നു

**Course Outcomes :**

CO1	കഥയുടെ സംവേദനം ആസ്വാദകന്റെ അഭിരുചിയെ പൂർത്തിയാക്കുന്നു
CO2	പ്രകൃതിയുമായി ബന്ധപ്പെടുന്ന കഥാപരിസരം
CO3	ഭക്ഷണവും അതിന്റെ സംസ്കാരവും കൂട്ടായ്മ ഉണ്ടാക്കുന്നു
CO4	ഭക്ഷണത്തിന്റെ മൂല്യം അർത്ഥവത്താക്കുന്നു
CO5	ആശയ വിപുലനം

**Offered by :** Malayalam Department

**Course Content**

**Instructional Hours/Week: 5**

Unit	Description	Instructional Hours
I	ചെറുകഥകൾ - സമകാല കഥകൾ	15
II	ചെറുകഥകൾ - സമകാല കഥകൾ	15
III	സംസ്കാര പഠനം	15
IV	സംസ്കാര പഠനം	15
V	ഉപന്യാസം, വിവർത്തനം, ആശയവിപുലനം	15
		<b>Total Hours</b> 75

**പാഠപുസ്തകങ്ങൾ :**

1. ചെറുകഥകൾ - സമകാല ചെറുകഥകൾ (10 ചെറുകഥകൾ)
2. സംസ്കാര പഠനം കേരള ഭക്ഷണത്തിന്റെ സംസ്കാരചരിത്രം ഡോ.സി. ഗണേഷ്, ഡി.സി.ബുക്സ് കോട്ടയം

**സഹായകഗ്രന്ഥങ്ങൾ :**

1. എം അച്യുതൻ - ചെറുകഥ ഇന്നലെ ഇന്ന് - ഡി.സി.ബുക്സ് കോട്ടയം
2. എരുമേലി പരമേശ്വരൻ പിള്ള - മലയാള സാഹിത്യം കാലഘട്ടങ്ങളിലൂടെ - ഡി.സി.ബുക്സ് കോട്ടയം

3. പുതിയ കഥ പുതിയ വായന - എഡി: ഡോ.ഷീബാ ദിവാകരൻ പുസ്തകലോകം പ്രസദ്ധീകരണം

**Tools for Assessment (50 Marks)**

CIA I	CIA II	CIA III	Assignment	Seminar	Group Project	Total
8	8	10	8	8	8	50

**Mapping**

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	-	-	H	M	H	H	-	-	-	-	-	-	-
CO2	-	-	H	L	H	M	-	-	-	-	-	-	-
CO3	-	-	-	M	M	H	-	-	-	-	-	-	-
CO4	-	-	L	M	L	H	-	-	-	-	-	-	-
CO5	-	-	L	-	H	-	-	-	-	-	-	-	-

H-High; M-Medium; L-Low

Course designed by	Verified by	Checked by	Approved by

Course Code		Title	
21U1FRN101	Part - I : French - I		
Semester : I	Credits : 4	CIA : 50 Marks	ESE: 50 Marks

(Common to all UG Programmes)

**Course Objective:**

Acquisition of standard French through fundamental French grammar.

**Course Outcomes:**

Students will be able to

CO1	Learn basic French grammar along with French civilisation
CO2	Know the gender of nouns
CO3	Learn Negation, articles and understand the usage of preposition.
CO4	Learn Futur proche, Pronominal verb,
CO5	Know to self introduce and translate simple sentences.

**Offered by : French Department**

**Course Content**

**Instructional Hours/Week : 5**

Unit	Description	Instructional Hours
I	Mes cinq sens en action	15
II	S'ouvrir aux autres	15
III	Partager son lieu de vie	15
IV	Vivre au quotidien	15
V	S'ouvrir a la culture	15
<b>Total Hours</b>		<b>75</b>

**Text Book :**

1. Saison 1 Méthode de Français – Marie-Noëlle Cocton, Anouchka De Oliveira, Dorothée Duplex

**Tools for Assessment (50 Marks)**

CIA I	CIA II	CIA III	Assignment	Seminar	Group Project	Total
8	8	10	8	8	8	50

**Mapping**

<b>PO CO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	-	-	M	-	L	-	H	M	-	-	-	-	-
<b>CO2</b>	-	-	H	-	-	L	L	-	-	-	-	-	-
<b>CO3</b>	-	-	H	-	L	-	H	-	-	-	-	-	-
<b>CO4</b>	-	-	H	-	-	L	M	M	-	-	-	-	-
<b>CO5</b>	-	-	M	-	M	-	M	M	-	-	-	-	-

H-High; M-Medium; L-Low

<b>Course designed by</b>	<b>Verified by</b>	<b>Checked by</b>	<b>Approved by</b>

Course Code	Title		
21U2ENG101	Part II - English I		
Semester : I	Credits : 4	CIA : 50 Marks	ESE : 50 Marks

(Common to All UG Programmes)

**Course Objective:**

To help students to imbibe, develop, practice and use the LSRW skills and fine tune their productive skills.

**Course Outcomes:**

CO1	Recognize listening, and reading proficiency through the prose discourses.
CO2	Use and interpret imaginative, and creative skills through the poetic genre.
CO3	Enhance the students to use English effectively through short story.
CO4	Execute and exercise grammatical skills in academics and career.
CO5	Evaluate the LSRW skills through literature.

Offered by : English department

**Course Content****Instructional Hours / Week : 5**

Unit	Description	Text Book	Chapter
I	<b>Prose</b> Leigh Hunt – Getting Up On Cold Morning Rajagopalachari – Tree Speaks Swami Vivekananda – The Secret of Work	1	1-3
<b>Instructional Hours</b>			<b>15</b>
II	<b>Poetry</b> D.G Rossetti – The Blessed Damozel Maya Angelou -Phenomenal Women A. K. Ramanujan – A River	1	4-6
<b>Instructional Hours</b>			<b>15</b>
III	<b>Short Stories</b> O. Henry – The Last Leaf R. K. Narayan – The Missing Mail Oscar Wilde - The Happy Prince	1	7-9
<b>Instructional Hours</b>			<b>15</b>
IV	<b>Grammar and Vocabulary</b> <b>Parts of Speech</b> Tenses – Present, Past, Vocabulary of the specific domain, Punctuations, Kinds of Sentences.	1	10-13
<b>Instructional Hours</b>			<b>15</b>



V	<b>Oral &amp; Written Communication</b> <b>Listening : (UNIT I – IV)</b> <b>Listening</b> – Comprehension practice from Poetry, Prose, Short-stories, observing / viewing E-content (with subtitles), Guest / Invited Lectures, Conference / Seminar Presentations & Tests and DD National News Live, BBC, CNN, VOA etc <b>Speaking</b> – In a Group Discussion Forum, speak about Tongue Twisters, Critical Thinking, and Seminar Presentations on Classroom-Assignments, and Peer-Team interactions. <b>Reading</b> – Pronunciation practice and enhancement from Poetry, Prose, Short-stories, Magazines, News Paper etc <b>Writing</b> – Asking & Giving Directions/Instructions, Developing Hints, and Filling Forms.	1	14-17
	<b>Instructional Hours</b>		<b>15</b>
	<b>Total Hours</b>		<b>75</b>

**Books for study:**

Unit I – V : Compiled by the PG & Research Department of English

**Books for Reference:**

1. CLIL ( Content & Language Integrated Learning ) – Module by TANSCHENOTE: (Text: Prescribed chapters or pages will be given to the students by the department and the college)

**Tools for Assessment (50 Marks)**

CIA I	CIA II	CIA III	Assignment	Speaking	Reading	Total
8	8	10	8	8	8	50

**Mapping**

COS POS	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	-	H	H	M	M	H	H	-	L	L	L	L
CO2	H	-	H	H	M	H	H	H	-	M	M	M	M
CO3	H	-	H	M	H	H	H	H	-	L	L	L	M
CO4	H	L	H	M	H	H	H	H	-	-	-	-	M
CO5	H	L	H	H	H	H	H	H	-	-	-	-	-

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by

Course Code	Title		
21U3ACC101	Core Paper – I : Principles of Accountancy		
Semester : I	Credits : 4	CIA : 50 Marks	ESE: 50Marks

(Common to B.Com / Banking / CA / PA / IT )

**Course Objective:**

Make students understand the basic Concepts and Conventions of Accounting Transaction.

**Course Outcomes:**

CO1	Explain fundamentals of accounting
CO2	Determine the errors and rectification and prepare bank reconciliation statement
CO3	Prepare final accounts
CO4	Analyze the accounts for non – profit organisation
CO5	Apply depreciation methods

**Offered by : Commerce**

**Course Content**

**Instructional Hours / Week : 4**

Unit	Description	Text Book	Chapter
I	Fundamentals of Book – keeping	1	1
	Accounting Concepts and Conventions	1	2
	Journal – Ledger – Subsidiary books	4	2B,3
		<b>Instructional Hours</b>	<b>12</b>
II	Trial balance - Errors and rectification	4	4
	Bank Reconciliation Statement	3	9
		<b>Instructional Hours</b>	<b>12</b>
III	Final Accounts of a sole trader with adjustments	3	12,13
		<b>Instructional Hours</b>	<b>12</b>
IV	Receipts and Payment, Income and Expenditure	4	26
	Account and Balance sheet		
	Accounts of Professionals	5	34
		<b>Instructional Hours</b>	<b>12</b>
V	Accounting for Depreciation – need and significance of depreciation - Methods of providing depreciation – Straight Line Method, Written Down Value Method, Annuity Method.	4	11
	Reserves and Provisions	4	10
			<b>Instructional Hours</b>
		<b>Total Hours</b>	<b>60</b>

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

**Text Book(s):**

1. S.P.Jain&K.L.Narang, **Principles of Accountancy**, Kalyani Publishers, 2014.
2. K.L.Nagarajan, N.Vinayakam, P.L.Mani, **Principles of Accountancy**, S Chand Publications, 2013.
3. S.P. Jain &K.L.Narang, **Financial Accounting**, Kalyani Publishers, 2008.
4. T.S.Reddy, A.Murthy, **Financial Accounting**, Margham Publications, 2015.
5. T.S.Reddy, A.Murthy, **Advanced Accounting**, Margham Publications, 2015.

**Reference Book(s):**

1. Dr.S.Ganeson, Tmt.S.R.Kalavathi, **Financial Accounting**, Thirumalai Publications, 2005.
2. Dr. V.K. Goyal, **Financial Accounting**, Excel Books, 2007.
3. Tulsian P.C.,**Advanced Accountancy**, Tata Mcgraw Hill Publishing Co., Ltd New Delhi.2014.
4. S.K.Maheswari, T.S.Reddy, **Advanced Accountancy**, Vikas Publishers, 2010.

**Tools for Assessment (50 Marks)**

CIA I	CIA II	CIA III	Assignment	Quiz	Snap Talk	Total
8	8	10	8	8	8	50

**Mapping**

CO \ PO	PO					PSO							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	L	-	L	M	L	L	M	H	M	H	M	H
CO2	L	L	-	L	M	L	L	M	H	H	L	H	H
CO3	L	L	-	L	M	L	L	M	H	L	M	H	L
CO4	L	L	-	L	M	L	L	M	M	M	H	M	M
CO5	L	L	-	L	M	L	L	M	M	H	H	L	M

H-High; M-Medium; L-Low

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21U3CRC102	Core Paper – II Business Organization and Office Management		
Semester: I	Credits: 4	CIA : 50 Marks	ESE: 50 Marks

**Course Objective:**

The course aims to provide basic knowledge to the student about the organization and management of a business enterprise.

**Course Outcomes:**

CO1	Knowledge on Business and Partnership firm, Joint stock Company
CO2	Ability to identify sources of finance
CO3	Create a knowledge on Office, Office management and their functions
CO4	Inculcate Office Machines and Equipments
CO5	Understand the Office Administration, System and Procedures.

**Offered by: Commerce****Course Content****Instructional Hours / Week: 4**

Unit	Description	Text Book	Chapter
I	Introduction – meaning - Nature and scope of Business – Forms of Business Organization	1	1
	Sole Trader, Partnership Firm, Joint Stock Company and co-operative Society – Public Enterprises.	1	2
<b>Instructional Hours</b>			<b>12</b>
II	Location of Business – factors influencing location Localization of industries – size of firms	1	3
	Source of Finance – Shares, Debentures, Public Deposits, Bank Credit and Trade Credit – Merits and demerits.	1	6
<b>Instructional Hours</b>			<b>12</b>
III	Office – Introduction – Meaning – Functions and Significance – Office Layout and Office Accommodation – Filing and indexing.	2	1
	Office Management – Elements – Functions – Rule for office manager – Functions of Office Manager	2	2
<b>Instructional Hours</b>			<b>12</b>

IV	Office Machines and Equipments – Data Processing System	1	9
	EDP – Uses and Limitations – office furniture	1	9
<b>Instructional Hours</b>			<b>12</b>
V	Office Administration – Objective – Functions of Administration Office Manager.	1	4
	Office System and Procedures – System Concept – Definition – System Analysis – Flow of Work – Analysis of Flow of work – Role of Office Manager in systems and procedures	1	10
<b>Instructional Hours</b>			<b>12</b>
<b>Total Hours</b>			<b>60</b>

**Text Book(s):**

1. Y.K.Bhushan – Business Organisation and Management – Sultan Chand & Sons - 2010
2. R.K.Chopra – Office Management - Himalaya Publishing House - 2010

**Reference Book(s):**

1. Shukla – Business Organisation and Management – S.Chand & Company Ltd -2008
2. Saksena - Business Organisation and Management – Sahitya Bhavan -2006

**Tools for Assessment (50 Marks)**

CIA I	CIA II	CIA III	Assignment	Quiz	Snap Talk	Total
8	8	10	8	8	8	50

**Mapping**

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	M	M	L	M	M	M	L	H	M	H	M	H
CO2	L	M	M	L	M	M	M	L	H	H	L	H	H
CO3	L	M	M	L	M	M	M	L	H	H	M	H	L
CO4	L	M	M	L	M	M	M	L	H	M	H	M	M
CO5	L	M	M	L	M	M	M	L	M	H	H	L	M

H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21U3CRP103	Core Paper – III Office Automation Practical		
Semester : I	Credits : 2	CIA : 25 Marks	ESE : 25 Marks

**Course Objective:**

Provide practical knowledge on Open Office.

**Course Outcomes:**

CO1	Understand the concepts of Libre Office
CO2	Create documents using different formats
CO3	Effective use of Calc for Business reporting
CO4	Ability to create Bulk mailing list
CO5	Develop presentation skill by using impress

**Offered by: Commerce****Course Content****Instructional Hours / Week : 4**

Ex. No	Description	Use of package	Hours
<b>Introduction to Open Office – Features available in Open Office – Open Document File Format – Accessibility Features.</b>			
1	Create a resume for a vacancy in a company along with a covering letter.	Writer	4
2	Drafting a research paper for conference/publication in standard journals	Writer	8
3	Create a brochure for an event organized by the Department	Writer	8
4	Create a Spreadsheet detailing Household Expenses for a month	Calc	4
5	Create a Balance Sheet of a Company	Calc	4
6	Create Cash Flow Statement and Fund Flow Statement	Calc	8
7	Create a presentation of a research paper to be presented in a conference ( <i>minimum of TEN slides</i> )	Impress	8

8	Create a Bulk Mailing List using Base and Writer	Base & Writer	8
9	Create a student's database with basic details, marks secured and other relevant information ( <i>minimum of TEN data</i> )	Base	4
10	Analyze share price moment for three years period for a Company listed in BSE.	Base	4
<b>Total hours</b>			<b>60</b>

### Tools for Assessment (25 Marks)

Models	Reports	Demonstration	Test 1	Test 2	Observation	Total
4	4	4	5	5	3	25

### Mapping

CO \ PO	PO													
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	L	M	L	-	L	L	L	M	H	M	H	M	H	
CO2	L	M	L	-	L	L	L	M	H	H	L	H	H	
CO3	M	M	L	-	L	L	L	M	H	H	M	H	L	
CO4	L	M	L	-	L	L	L	M	H	M	H	M	M	
CO5	L	M	L	-	L	L	L	M	M	H	H	L	M	

H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21U3MAA101	Allied Paper I : Mathematics for Business		
Semester : I	Credits : 4	CIA : 50 Marks	ESE : 50 Marks
(Common to B.Com / Banking / CA / IT / PA)			

**Course Objective:**

On successful completion of this course, the student should have understood the basic concepts and learn the fundamental ideas of Mathematics.

**Course Outcomes:**

CO1	Memorize the basic concepts of Set theory, Simple and Compound Interest
CO2	Explain the method of solving Simultaneous Linear Equations.
CO3	Solve the business problems using the concepts of Derivatives.
CO4	Implement the ideas of Integration in Business problems.
CO5	Relate the concepts of LPP in Decision making environment.

**Offered by:** Mathematics

**Course Content****Instructional Hours / Week: 5**

Unit	Description	Text Book	Chapter
I	Sets -Types of sets –Set operations –Venn diagram.	1	3
	Arithmetic and geometric series. Mathematics for Finance - Simple and Compound Interest.	1	1,2
<b>Instructional Hours</b>			<b>15</b>
II	<b>Matrix:</b> Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – Rank of Matrix- Solution of Simultaneous Linear Equation	1	4
	<b>Instructional Hours</b>		
III	<b>Variables, Constants And Functions:</b> Limits of Algebraic Functions – Simple Differentiation of Algebraic Functions.	1	5
	<b>Meaning of Derivations:</b> Evaluation of First and Second order Derivatives – Maxima and Minima – Application to Business Problems.	1	6,7
	<b>Instructional Hours</b>		
IV	<b>Elementary Integral Calculus:</b> Determining Indefinite and Definite Integrals of simple Functions – Integration by Parts.	1	8
	<b>Instructional Hours</b>		
V	<b>Linear programming Problem:</b> – Mathematical Formulation - Application in Management decision making.	2	1
	Solving LPP using Graphical Method – Simplex Method.	2	2, 3
	<b>Instructional Hours</b>		
<b>Total Hours</b>			<b>75</b>



**Text Books:**

- P. A. Navanitham, **Business Mathematics & Statistics (Part -I)**, Jai Publishers, June 2008.  
 Unit I : Chapter 1-3  
 Unit II : Chapter 4  
 Unit III : Chapter 5 and 6, Chapter 7: Section - 7.4  
 Unit IV : Chapter 8, Sections - 1 to 7
- Kalavathy, **Operations Research**, Vikas Publishing House Pvt.Ltd, 2009  
 Unit V : Chapter 1, Sections - 1.1 to 1.6, Chapter 2, Chapter 3

**Reference Books:**

- S.P. Gupta, **Statistical Methods**, Sultan Chand & Sons, 2014.
- D.C. Sanchetti and V.K. Kapoor, **Business Mathematics**, Sultan Chand Co Ltd., New Delhi, 1999.

**Tools for Assessment (50 Marks)**

CIA I	CIA II	CIA III	Seminar	Assignment	Quiz	Total
8	8	10	8	8	8	50

**Mapping**

CO \ PO	PO								PSO				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	L	H	H	H	H	H	H	M	M	M	M
CO2	H	M	L	L	L	M	M	M	L	L	L	L	M
CO3	H	M	L	M	M	M	M	H	M	M	M	M	M
CO4	H	M	L	M	M	M	M	H	M	M	M	M	M
CO5	H	M	L	H	H	H	H	H	L	L	M	M	M

H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title	
21U4ENV101	Ability Enhancement Compulsory Course - Environmental Studies	
Semester : I	Credits : 2	CIA : 50 Marks

(Common to all UG Programmes)

**Course Objective:**

This course enables the students to recognize the interconnectedness of multiple factors in environmental challenges and communicate clearly and competently matters of environment concern.

**Course Outcomes:**

On completion of course the students will be able to

CO 1	Understand key concepts from economic, political, and social analysis as they pertain to the design and evaluation of environmental policies and institutions.
CO 2	Understand concepts and methods from ecological and physical sciences and their application in environmental problem solving.
CO 3	Solve the ethical, cross-cultural, and historical context of environmental issues and the links between human and natural systems.
CO 4	Reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world.
CO 5	Apply systems concepts and methodologies to analyse and understand interactions between social and environmental processes.

**Course Content****Instructional Hours / Week : 2**

Unit	Description	Text Book	Chapter
I	<b>Natural Resources:</b> Forest resources, Water resources, Mineral resources, Food resources, Energy resources and Land resources.	1	2
<b>Instructional Hours</b>			<b>6</b>
II	<b>Ecosystems:</b> Concept of an ecosystem, Structure and function; Introduction, types, characteristic features, structure and function of ecosystem - Forest ecosystem, Grassland ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries). <b>Activity: Prepare an album on types of Ecosystem.</b>	1	3
<b>Instructional Hours</b>			<b>6</b>
III	<b>Environmental Pollution:</b> Definition Causes, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution and Noise pollution, Solid waste management. <b>Activity: Discuss the solutions for water pollution</b>	1	5
<b>Instructional Hours</b>			<b>6</b>
IV	<b>Social Issues and the Environment:</b> Water conservation, rain water harvesting, watershed management, Environmental ethics - Issue summits' and possible solutions and Public awareness. <b>Activity: Identify and analyse a Social Issue and an Environment issue in your locality.</b>	1	6
<b>Instructional Hours</b>			<b>6</b>

V	<b>Disaster Management:</b> Floods, Earthquakes, Cyclones, Landslides: From management to mitigation of disasters: The main elements of a mitigation and measures of strategy: Floods, Earthquakes, Cyclones and Landslides	2	16
<b>Instructional Hours</b>			<b>6</b>
<b>Field Work:</b> Visit to local area to document Environmental assets (River / Forest / Grass land / Mountain), Visit to local polluted site (Urban / Rural / industrial / Agricultural), Study of common plants, insects, birds, Study of simple ecosystem: Pond, River, Hill slopes.			
<b>Total Hours</b>			<b>30</b>

**Text Book(s):**

1. Shashi Chawla. A Text Book of Environmental Studies, Tata McGraw-Hill, 2012.
2. From UGC website: <https://www.ugc.ac.in/oldpdf/modelcurriculum/env.pdf>

**Reference Book(s):**

1. Agarwal, K.C. 2001 Environmental Biology, Nidi Public Ltd., Bikaner.
2. Jadhav, H & Bhosale, V.M. 1995 Environmental Protection and Laws Himalaya Pub. House, Delhi 284 p.
3. Mckinney, M.L. & Schoch R.M. 1996. Environmental Science systems & Solutions
4. Odum, E.P. 1971 Fundamentals of Ecology. W.B. Saunders Co. USA. 574 p
5. Rao MN & Datta, A.K. 1987 Waste Water treatment, Oxford & IBH Publication Co. Pvt. Ltd., 345 p.

**Tools for Assessment (50 Marks)**

Ecosystem Album Preparation	Field visit and report submission	Group discussions about issues related to their locality / about Disaster Management	CIA	Total
10	10	5	25	50

**Mapping**

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	-	L	H	H	H	H	L	L	-	L	-	-
CO2	L	-	L	H	H	H	H	L	-	-	-	-	-
CO3	L	-	L	H	H	H	H	L	-	-	-	-	-
CO4	L	-	L	H	H	H	H	L	-	-	-	-	-
CO5	L	-	L	H	H	H	H	L	-	-	-	-	-

H-High; M-Medium; L-Low

Course designed by	Verified by	Checked by	Approved by

Course Code	Title		
21U1TAM202	PART – I TAMIL – II		
Semester : II	Credits : 4	CIA : 50 Marks	ESE : 50 Marks

(Common to all UG Programmes)

**Course Objective:** மொழி இலக்கியத்தின் வாயிலாக அறம்சார் பண்பு மற்றும் ஆளுமைமிக்க மாணவர்களை உருவாக்குதல்

**Course Outcomes:**

CO1	பக்தி இலக்கியங்கள் வழி வாழ்வியல் நெறிகளை மாணவர்களுக்கு எடுத்துரைத்தல்
CO2	சிறுநிலக்கியங்களின் மூலம் தமிழர்களின் வாழ்க்கை கூறுகளை எடுத்துரைத்தல்
CO3	தமிழ் நாவல்களின் வழி சமுதாயச் சிந்தனைகளைக் கூறுதல்
CO4	இலக்கண அறிவை வளர்த்தல்
CO5	தமிழ் இலக்கிய வரலாற்றுத் திறனை மேம்பாடு அடையச் செய்தல்

**Offered by :** தமிழ்த்துறை

**Course Content**

**Instructional Hours / Week : 5**

Description	Instructional Hours / Week : 5
<b>Unit I பக்தி இலக்கியங்கள்</b>	
1. திருமந்திரம் - மூன்றாம் தந்திரம் (அதிகாரம் 2) அஷ்டமாசித்திகள்	
2. நாலாயிரத் திவ்யப்பிரபந்தம் - பெரியாழ்வார் - திருப்பல்லாண்டு	
3. மாணிக்கவாசகர் - எட்டாம் திருமுறை - அச்சோப்பதிகம்	
4. திருநாவுக்கரசர் - திருவரங்கமாலை - நான்காம் திருமுறை - தேவாரம்	
	<b>Instructional Hours :15</b>
<b>Unit II சிறுநிலக்கியங்கள்</b>	
1. கலம்பகம் - நந்திக்கலம்பகம் (91 -100 பாடல்கள்)	
2. பள்ளு - முக்கூடப்பள்ளு (350 - 360)	
3. குறவஞ்சி - திருக்குறநூலக்குறவஞ்சி (1-10)	
4. பிள்ளைத்தமிழ் - மீனாட்சியம்மை (1 -10)	
5. பட்டினத்தார் பாடல்கள் (358 - 367)	
	<b>Instructional Hours: 15</b>
<b>Unit III நாவல்</b>	
1. செல்லாதபணம் - இமையம் (வெ.அண்ணாமலை)	
	<b>Instructional Hours :15</b>
<b>Unit IV இலக்கணம்</b>	
1. வல்லினம் மிகும் இடங்கள்	
2. வல்லினம் மிகா இடங்கள்	
3. தொடை வகைகள்	
	<b>Instructional Hours :15</b>
<b>Unit V இலக்கிய வரலாறு பாடத்திட்டத்தைத் தழுவியது</b>	
1. சிறுநிலக்கியம் - அறிமுகம்	
2. புதினத்தின் தோற்றமும் வளர்ச்சியும்	
3. விண்ணப்பங்கள், மடல்கள், எழுதச் செய்தல்.	
	<b>Instructional Hours : 15</b>
	<b>Total Hours :75</b>

**பாடத்தொகுப்பு**

இளங்கலை முதலாம் ஆண்டு தமிழ் மாணவர்களுக்குரிய பாடநூல் “**இளந்தளிர்**”  
தொகுப்பு: தமிழ்த்துறை, நேரு கலை மற்றும் அறிவியல் கல்லூரி, கோயம்புத்தூர்.

**பார்வை நூல்கள்:**

1. திருமந்திரம் - மாணிக்கவாசகர் அருளிய திருவாசகம் - சித்தாந்த பண்டிதர் திரு.ப.இராமநாத பிள்ளை விளக்க உரையுடன் கழக வெளியீடு, திருநெல்வேலி, தென்னிந்திய சைவ சித்தாந்த நூற்பதிப்புக் கழகம் லிமிடெட்., 522 டி.டி.கேசாலை, சென்னை- 600 018
2. புலவர்த.திருவேங்கட இராமனுஜதாசன் - நாலாயிரதீவ்யப் பிரபந்தம் முதல் ஆயிரம் மூலமும் உரையும், உமாபதிப்பகம், 171, புதிய எண்.18 பவளக் காரத்தெரு, மண்ணடி, சென்னை- 001
3. தாயுமானவர் இயற்றிய பராபரக்கண்ணி - ஸ்ரீமத் சுவாமி சித்பவானந்தர் விரிவுரையுடன் ஸ்ரீ ராம கிருஷ்ண தபோவனம், திருப்பராய்த்துறை - 639115 திருச்சி மாவட்டம்
4. நந்திக்கலம்பகம் - மணிவாசகர் பதிப்பகம், ராஜவீதி, கோயமுத்தூர் - 641 001
5. முனைவர்.கதிர்முருகு-முக்கூடந்பள்ளு மூலமும் உரையும், சாரதா பதிப்பகம், சென்னை.
6. புலியூர்க்கேசிகன் தெளிவுரை-திருக்குற்றாலக்குறவஞ்சி, செல்லப்பா பதிப்பகம், சென்னை.
7. சாந்தலிங்கசுவாமிகள் - சாந்தலிங்க அடிகளார், திருமடம் வெளியீடு, பேரூர், கோவை- 10
8. அ.மாணிக்கம் உரையாசிரியர் - பட்டினத்தார் பாடல்கள் மூலமும் உரையும், வர்த்தமானன் பதிப்பகம், 40, சரோஜினி தெரு, தியாகராயநகர், சென்னை -17.
9. தமிழண்ணல் - புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை
10. நல்லதமிழ் எழுத வேண்டுமா? -அ.கி. பரந்தாமனார், அல்லி நிலையம், சென்னை- 007
11. முனைவர்.பாக்கியமேரி-தமிழ் இலக்கிய வரலாறு-என்.சி.பி.எச். வெளியீடு. கோவை- 600098
12. திருவருட்பா-அருள் விளக்கம், மணிவாசகர் பதிப்பகம், சென்னை.
13. மு.வ. தமிழ் இலக்கிய வரலாறு சாகித்ய அகாதெமி, புதுதில்லி - 110 001.
14. செல்லாதபணம் -இமையம் கிரியா பப்ளிகேசன்ஸ், சென்னை.

**Tools for Assessment (50 Marks)**

CIA I	CIA II	CIA III	Seminar	Assignment	Group project	Total
8	8	10	8	8	8	50

**Mapping**

COS	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	-	-	M	-	H	H	M	H	-	-	-	-	L
CO2	-	-	H	-	M	M	L	H	-	L	-	-	L
CO3	-	-	H	-	M	H	H	M	-	L	-	-	L
CO4	-	-	H	-	H	M	L	H	-	-	-	-	-
CO5	-	-	H	-	M	L	M	H	-	-	-	-	L

H-High; M-Medium; L-Low;

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21U1HIN202	PART – I : HINDI - II		
Semester : II	Credits : 4	CIA : 50 Marks	ESE : 50 Marks

(Common to all UG Programmes)

**कोर्स लक्ष्य** : भारतीयता की साहित्य के माध्यम से पहचान कराना। कहानी के माध्यम से समकालीन समय के सच की पहचान कराना। हिंदी से अंग्रेजी में अनुवाद के माध्यम से भारतीय ज्ञान संपदा को अंतर्राष्ट्रीय स्तर तक पहुँचाने में छात्र को समर्थ बनाना। दैनन्दिन की बातचीत में हिंदी का निर्बाध प्रयोग करने में छात्र को सक्षम बनाना।

**कोर्स परिणाम** :

CO1	छात्रों में साहित्यिक अभिरुचि के साथ सामाजिक बोध बढ़ेगा। पत्राचार के क्षेत्र में वे स्वावलम्बी हो सकेंगे।
CO2	भारतीय भाषा के ज्ञान को विदेश तक पहुँचाने के क्षेत्र में क्षमता हासिल करेंगे।
CO3	राष्ट्रभाषा हिंदी से अंतर्राष्ट्रीय भाषा अंग्रेजी में सामग्री का अनुवाद करके छात्र हिंदी की ज्ञान संपदा बढ़ाने में कामयाब होंगे।
CO4	रोज़मरा जीवन में हिंदी को बोल पाने में कामयाब होंगे।
CO5	छात्र लघु कथाएँ लिखने में पारंगत होंगे।

Offered by : Hindi Department

अध्ययन विषयवस्तु

निर्देशात्मक घंटे / सप्ताह: 5

इकाई	विवरण	निर्देशात्मक घंटे	
I	आधुनिक काव्य : रश्मि रथी, रामधारीसिंह दिनकर	निर्देशात्मक घंटे	25
II	कहानी – 1. पूस की रात (प्रेमचन्द), 2. आकाशदीप (जयशंकर प्रसाद) 3. अकेली (मन्नू भंडारी), 4. खेल (जैनेन्द्र कुमार) 4. सच बोलने की भूल (यशपाल) 5. चीफ की दावत (भीष्म साहनी) 6. आरोहण (संजीव) 7.( कफन प्रेमचंद )	निर्देशात्मक घंटे	20
III	पत्र लेखन : (सरकारी पत्र, निजी पत्र, संपादक को पत्र, ज्ञापन, परिपत्र)	निर्देशात्मक घंटे	10
IV	अनुवाद : हिंदी से अंग्रेजी	निर्देशात्मक घंटे	10
V	बोलचाल हिंदी – 1. साक्षात्कार 2. अध्यापक-विद्यार्थी 3. ग्राहक-दूकानदार 4. डॉक्टर-मरीज 5. मुसाफिर-यात्री	निर्देशात्मक घंटे	10
		कुल घंटे	75

**पाठ्यपुस्तक :**

1. रामधारीसिंह दिनकर, रश्मि रथी ।
2. कहानी
3. अनुवाद अभ्यास-3, (दक्षिण भारत हिंदी प्रचार सभा)
4. आदर्श पत्र लेखन
5. व्याकरण

**संदर्भ ग्रंथ :**

1. प्रोफ. नीरज एम., प्रामाणिक आलेखन और टिप्पणी, राजपाल एंड सन्स, काश्मीर गेट, नई दिल्ली ।
2. नीलम कपूर, प्रयोजनमूलक हिंदी, श्री नटराज प्रकाशन, साउथ गारडी, नई दिल्ली-2
3. डॉ. मधुधवन, नवीन एकांकी संग्रह, सुमित्रा प्रकाशन, अशोक नगर, अलहाबाद-1

**Tools for Assessment (50 Marks)**

CIA I	CIA II	CIA III	Assignment	Seminar	Project	Total
8	8	10	8	8	8	50

**Mapping**

POS COS	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	-	-	M	-	L	H	M	-					
CO2	-	-	L	-	L	M	H	-					
CO3	-	-	H	-	M	H	M	-					
CO4	-	-	H	-	-	M	-	-					
CO5	-	-	M	-	L	-	L	-					

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by

Course Code	Title		
21U1MAL202	Part - I : Malayalam - II		
Semester : II	Credits : 4	CIA : 50 Marks	ESE : 50 Marks

**Course Objective:** വിദ്യാർത്ഥികളിൽ മലയാള ഭാഷയുടെ വികാസവും മലയാള സാഹിത്യത്തിൽ നോവലുകളുടെയും നോവലുകളുടെയും വായനാശീലവും വർദ്ധിപ്പിക്കുന്നു.

**Course Outcomes:**

CO1	സമൂഹത്തിലെ ഒരു വിഭാഗത്തിന്റെ ജീവിതം
CO2	പ്രകൃതിയും മറ്റു ജീവജാലങ്ങളുടെയും മാറ്റങ്ങൾ
CO3	പ്രകൃതി നാശത്തിനെതിരായി ഒന്നിച്ചു പ്രവർത്തിക്കുന്നു
CO4	സമൂഹത്തിലെ ഭാഷാസങ്കല്പം തിരിച്ചറിയുന്നു
CO5	നല്ല ഭാഷ എങ്ങനെ സൃഷ്ടിക്കാമെന്ന് മനസ്സിലാക്കുന്നു

Offered by : Malayalam Department

**Course Content**

**Instructional Hours/Week: 5**

Unit	Description	Instructional Hours
I	നോവൽ - എൻമകജെ	15
II	നോവൽ - എൻമകജെ	15
III	നോവൽ - എൻമകജെ	15
IV	ഭാഷാപരിചയം - തെളിമലയാളം	15
V	ഭാഷാപരിചയം - തെളിമലയാളം	15
		<b>Total Hours 75</b>

**പഠനപുസ്തകങ്ങൾ :**

1. അംബികാസുതൻ മാങ്ങാട് - എൻമകജെ - ഡി.സി.ബുക്സ് കോട്ടയം
2. എം.എൻ.കാരശ്ശേരി - തെളിമലയാളം - ഡി.സി.ബുക്സ് കോട്ടയം

**സഹായകഗ്രന്ഥങ്ങൾ :**

1. പ്രൊഫ.എൻ.കൃഷ്ണപ്പിള്ള - കൈരളിയുടെ കഥ - ഡി.സി.ബുക്സ് കോട്ടയം
2. ഡോ. പത്മനാഭൻ നായർ - സമ്പൂർണ്ണമലയാള സാഹിത്യ ചരിത്രം - ഡി.സി.ബുക്സ് കോട്ടയം



3. ഡോ.കെ.എം. ജോർജ്ജ് - ആധുനിക മലയാള സാഹിത്യ ചരിത്രം  
പ്രസ്ഥാനങ്ങളിലൂടെ - ഡി.സി.ബുക്സ് കോട്ടയം
4. എരുമേലി - മലയാള സാഹിത്യം കാലഘട്ടത്തിലൂടെ - ഡി.സി.ബുക്സ്  
കോട്ടയം

**Tools for Assessment (50 Marks)**

CIA I	CIA II	CIAIII	Assignment	Seminar	Group Project	Total
8	8	10	8	8	8	50

**Mapping**

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	-	-	H	H	H	H	-	-	-	-	-	-	-
CO2	-	-	H	M	H	M	-	-	-	-	-	-	-
CO3	-	-	M	M	M	H	-	-	-	-	-	-	-
CO4	-	-	L	H	L	H	-	-	-	-	-	-	-
CO5	-	-	L	M	L	H	-	-	-	-	-	-	-

S-Strong; H-High; M-Medium; L-Low;

Course designed by	Verified by	Checked by	Approved by

Course Code	Title		
21U1FRN202	Part - I : French - II		
Semester : II	Credits : 4	CIA : 50 Marks	ESE : 50 Marks

(Common to all UG Programmes)

#### Course Objective:

This course comprises of French grammar that aims to apply the grammatical structures in the language.

#### Course Outcomes:

Students will be able to

CO1	Acquire an understanding of French culture and use basic verbs.
CO2	Describe about a place, learn pronom en, y and adjectives.
CO3	Recall the tenses and learn Imparfait tense
CO4	Narrate about the weather and learn pronom COD and COI
CO5	Draft short passages, translate and comprehend .

Offered by : French Department

#### Course Content

Instructional Hours/Week : 5

Unit	Description	Instructional Hours	
I	Gouter a la campagne	15	
		Instructional Hours	15
II	Voyager dans sa ville	15	
		Instructional Hours	15
III	Faire du neuf avec du vieux	15	
		Instructional Hours	15
IV	Changer d'air	15	
		Instructional Hours	15
V	Devenir eco-citoyen	15	
		Instructional Hours	15
		Total Hours	75

**Text Book:**

1. Saison 1 Méthode de Français – Marie-Noëlle Cocton, Anouchka De Oliveira, Dorothée Dupleix

**Tools for Assessment (50 Marks)**

CIA I	CIA II	CIA III	Assignment	Seminar	Group Project	Total
8	8	10	8	8	8	50

**Mapping**

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	-	-	H	-	-	M	S	-	-	-	-	-	-
CO2	-	-	H	-	L	-	M	L	-	-	-	-	-
CO3	-	-	H	-	-	-	M	M	-	-	-	-	-
CO4	-	-	H	-	L	M	S	L	-	-	-	-	-
CO5	-	-	H	-	-	M	S	-	-	-	-	-	-

H-High; M-Medium; L-Low

Course designed by	Verified by	Checked by	Approved by

Course Code	Title		
21U2ENG202	Part II - English II		
Semester : II	Credits : 4	CIA : 50 Marks	ESE : 50 Marks

(Common to All UG Programmes)

#### Course Objective:

To equip the students with the language skills and its functional usage. Facilitate the insight and taste of Literature.

#### Course Outcomes:

CO1	Mastering life skills through prose discourse.
CO2	Acquire ethics and values through poetic genre.
CO3	Recognise the nuances of English language through short stories.
CO4	Enhance fluency over language with self-confidence.
CO5	Examine how the language is used in literature and develop LSRW Skills

Offered by : English department

#### Course Content

Instructional Hours / Week : 5

Unit	Description	Text Book	Chapter
I	<b>Prose</b> Sachin Tendulkar - Learning the Game Mahatma Gandhi - Women Not the Weaker Sex Issac Asimov - The Fun They had	2	
<b>Instructional Hours</b>			<b>15</b>
II	<b>Poetry</b> Robert Frost - Stopping by Woods on a Snowy Evening William Blake - A Poison Tree Oliver Goldsmith - The Village School Master	2	
<b>Instructional Hours</b>			<b>15</b>
III	<b>Short Stories</b> Mark Twain - The Cat and the Painkiller Japanese Folk Tale - The Envious Neighbour Khushwant Singh – Karma	1	
<b>Instructional Hours</b>			<b>15</b>
IV	<b>Grammar</b> Active and Passive Voices Direct and Indirect Speech Sentence Connectors and Linkers	1	
<b>Instructional Hours</b>			<b>15</b>

<b>V</b>	<p><b>Oral &amp; Written Communication (Unit I –IV)</b>  <b>Listening</b> – Comprehension practice from Poetry, Prose, Online Voice Practice, observing/viewing E-content (with subtitles), Guest/Invited Lectures, Conference/Seminar Presentations &amp; Tests, and DD National News Live, BBC, CNN, VOA etc  <b>Speaking</b> – In Group Discussion Forum, participate in the Turn Taking, and Conversation Management, Debating, Defending/Mock Viva-Voice, Seminar Presentations on Classroom-Assignments, and Peer-Team-interactions.  <b>Reading</b> – Different Reading Strategies in Poetry, Prose, Novel, Newspaper etc  <b>Writing</b>– Dialogue/Conversation Writing, Advertisement Writing, and Creative Writing (autobiography, article etc.) for publication in Mass Media.</p>	2
	<b>Instructional Hours</b>	<b>15</b>
<b>Total Hours</b>		<b>75</b>

**Books for study:**

**Unit I – V : Compiled by the PG & Research Department of English**

**Books for Reference:**

1. CLIL ( Content & Language Integrated Learning ) – Module by TANSCHÉ

NOTE: (Text: Prescribed chapters or pages will be given to the students by the department and the college)

**Tools for Assessment (50 Marks)**

CIA I	CIA II	CIA III	Assignment	Seminar	Quiz	Total
8	8	10	8	8	8	50

**Mapping**

COS POS	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	H	H	M	M	H	H	-	L	-	-	-
CO2	H	M	H	H	M	H	H	H	-	L	-	-	-
CO3	H	M	H	M	H	H	H	H	-	-	-	-	-
CO4	H	H	H	M	H	H	H	H	-	-	-	-	-
CO5	H	M	H	H	H	H	H	H	-	L	L	-	-

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by

Course Code	Title		
21U3ACC204	Core Paper – IV Financial Accounting		
Semester : II	Credits : 4	CIA: 50 Marks	ESE : 50 Marks

(Common for B.Com, B.Com Banking and B.Com IT)

**Course Objective:**

To gain the knowledge on various systems of accounting and accounting procedures of Branch accounts, Departmental accounts, Royalty accounts and Hire Purchase and Installment System.

**Course Outcomes:**

CO1	Find various systems of accounting
CO2	Prepare hire purchase and installment system
CO3	Interpret and explain the performance of branches
CO4	Demonstrate the procedure in royalty accounts
CO5	Grasp the accounting treatments relating to issue, acceptance, discounting, maturity and endorsement of bills and notes in the books of drawer and drawee.

**Offered by: Commerce**

**Course Content**

**Instructional Hours / Week: 6**

Unit	Description	Text Book	Chapter
I	Single Entry System – Meaning – Definition – Ascertainment of Profit – Difference Between Single Entry system and Double entry system	2	13
	Net worth Method – Conversion Method	2	13
<b>Instructional Hours</b>			<b>18</b>
II	Hire Purchase and Installment system including hire Purchase trading Accounts	2	18
	<b>Instructional Hours</b>		<b>18</b>
III	Branch Accounts - Meaning, Features and Types of Branch Accounting - Debtors and Stock & Debtors System	2	25
	Departmental accounts –Meaning – Objectives – Advantages – Distinction between branch and department - transfers at cost or selling price	2	17
<b>Instructional Hours</b>			<b>18</b>
IV	Royalty Accounts-Lease (excluding Sublease)	2	20
	<b>Instructional Hours</b>		<b>18</b>
V	Bills of exchange (trade bills only) - Account Current – Average due date	2	6
	<b>Instructional Hours</b>		<b>18</b>
<b>Total Hours</b>			<b>90</b>

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

**Text Book(s):**

1. S.P. Jain and K.L. Narang., **Advanced Accounting**, Kalyani Publishers, 2015.
2. T.S Reddy and A. Murthy., **Financial Accounting**, MarghamPublications, 2015.

**Reference Book(s):**

1. R.L. Gupta and Radhasamy, **Advanced Accounting**, Sultan Chand and Sons, 1994.
2. M.C. Shukla, T.S. Grewal and S.C. Gupta, **Advanced Accounts**, S. Chand and Company Pvt. Ltd., 2016.
3. R.L. Gupta, **Advanced Accounting**, Sultan Chand & Sons, New Delhi, 2012.
4. M.C.Sukla, T.S.Grewal and S.C Gupta, **Advanced Accounting**, Sultan Chand & Sons, New Delhi, 2015.

**Tools for Assessment (50 Marks)**

CIA I	CIA II	CIA III	Assignment	Quiz	Snap Talk	TOTAL
8	8	10	8	8	8	50

**Mapping**

CO \ PO	PO													
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	M	L	-	L	-	L	L	M	H	L	L	M	H	
CO2	M	L	-	L	-	L	L	M	H	M	M	M	H	
CO3	M	L	-	L	-	L	L	M	H	M	M	H	M	
CO4	M	L	-	L	-	L	L	M	H	M	M	M	M	
CO5	M	L	-	L	-	L	L	M	M	H	H	L	L	

H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21U3CRP205	Core Paper V – Computerized Accounting Practical		
Semester : II	Credits : 2	CIA : 25 Marks	ESE : 25 Marks

**Course Objective :**

To enable the students to know and practice about the legal document used in the Business organization.

**Course Outcomes:**

CO1	Ability to prepare final accounts in tally software.
CO2	Effective maintenance of stock details.
CO3	Ability to maintain payroll details.
CO4	Skilful in analyzing financial position through tally software.
CO5	Analyze the financial position of the company through ratios

**Offered by: Commerce**

**Course Content**

**Instructional Hours / Week : 5**

S. No.	Description	Practical Hours
1.	<b>Introduction</b> Introduction to the computerized Accounting: objectives; concepts and usage of shortcut keys in computerized Accounting	4
	<b>Company creation and alteration</b> Creation and alteration with VAT; tally vault password and security control for the company.	
2	<b>Ledger creation and alteration</b> Creating the ledger in single and multiple ledgers and altering the ledger for the cash balances.	8
	<b>Prepare the Trial Balance</b> Preparation of the trial balance through using ledger and check the total balance of the ledger.	
3	<b>Final account of the company</b> Preparing the trading and profit and loss account and the balance sheet of the company with the help of trial balance. (With minimum five adjustments)	8
4	<b>Stock maintenance</b> Create the godown entries for the various goods and various location.	4



<b>5</b>	<b>Cash less transactions</b> Bank account statement with creditors and debtors (through Cheque passing and receiving )	4
<b>6</b>	<b>Expired goods</b> Creation for the expiry date for the FMCG products and Medicines. (preparing the statement for expired goods)	8
<b>7</b>	<b>Bill wise statements</b> Preparing the bill wise statement for the sundry debtors. (for the purpose sales dealing with the same debtors)	8
<b>8</b>	<b>Payroll Accounting</b> Prepare payroll statement for employees (BP,DA,HRA,PF,etc.,)	8
<b>9</b>	<b>Bank Reconciliation Statement (BRS)</b> Prepare BRS with 10 transactions	4
<b>10</b>	<b>Ratio Analysis</b> Prepare different ratios to analyze the financial position of the company	4
<b>Total Hours</b>		<b>75</b>

**Tools for Assessment (25 Marks)**

Models	Reports	Demonstration	Test 1	Test 2	Observation Note	Total
4	4	4	5	5	3	25

**Mapping**

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	L	M	L	-	L	L	L	M	H	M	H	M	H
<b>CO2</b>	L	M	L	-	L	L	L	M	H	H	L	H	H
<b>CO3</b>	M	M	L	-	L	L	L	M	H	H	M	H	L
<b>CO4</b>	L	M	L	-	L	L	L	M	H	M	H	M	M
<b>CO5</b>	L	M	L	-	L	L	L	M	M	H	H	L	M

H-High; M-Medium; L- Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21U3MAA202	Allied Paper II : Business Statistics		
Semester : II	Credits : 4	CIA: 50 Marks	ESE: 50 Marks

(Common for B.Com, B.Com Banking, B.Com CA, B.Com IT and B.Com PA)

**Course Objectives:**

To learn the Statistical methods and apply them in Management situations.

**Course Outcomes:**

CO1	List different Types data collections and different Measures of Central Tendency
CO2	Classify various Measures of Dispersion
CO3	Understand the methods of finding correlation coefficient and the relationship between Correlation and Regression
CO4	Computer living indices and seasonal fluctuation for the given data
CO5	Understand the concepts of Hypothesis testing

**Offered by: Mathematics**

**Course Content**

**Instructional Hours / Week : 6**

Unit	Description	Text Book	Chapter
I	<b>Statistics:</b> Meaning and Definition of Statistics–Collection of data Primary and Secondary data– Classification and Tabulation of data–Diagrammatic and Graphical presentation.	1	1,3,5,6,
	<b>Measures of Central Tendency:</b> Mean, Median, Mode	1	7
		<b>Instructional Hours</b>	<b>18</b>
II	<b>Measures of Dispersion:</b> Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation	1	8
			<b>Instructional Hours</b>
III	<b>Correlation:</b> Meaning and Definition – Scatter Diagram, Karl Pearson’s co-efficient of Correlation- Spearman’s Rank Correlation – Co-efficient of Concurrent deviation	1	12
	<b>Regression Analysis:</b> Meaning of regression and linear regression – Regression in two variables- Uses of Regression.	1	13
		<b>Instructional Hours</b>	<b>18</b>
IV	<b>Index Numbers:</b> Index Number – Un weighted and Weighted indices – Tests of index numbers – Consumers price and cost of living indices.	1	10
	<b>Time Series:</b> Definition- Uses- Components – Secular trend – Method of least square – Seasonal fluctuation – Method of Simple Average.	1	14
		<b>Instructional Hours</b>	<b>18</b>

<b>V</b>	<b>Hypothesis</b> :Introduction – Definition- Testing of Hypothesis – Types of Errors – Point of Estimation (only Theory)	2	3
	<b>Analysis of Variance:</b> One way and Two way classification- Simple problems.	2	5
<b>Instructional Hours</b>		<b>18</b>	
<b>Total Hours</b>		<b>90</b>	

**Text Book(s):**

1. P. A. Navanitham, Business Mathematics & Statistics, Jai Publishers, June 2008. (PART –II)

Unit – I : Chapter – 1, 3, 5, 6, 7  
 Unit – II : Chapter – 8  
 Unit – III : Chapter – 12 and 13  
 Unit – IV : Chapter- 10 and 14

2. S.P. Gupta, **Statistical Methods**, Sultan Chand & Sons, Educational Publishers, 2017. (PART – II)

Unit – V : Chapter – 3 Pg. Nos : 882- 894, Chapter - 5

**Reference Books:**

1. S. C. Gupta and V. K. Kapoor, Fundamentals of Mathematical Statistics, S.Chand and Sons, Reprint, 2009.
2. S. P. Gupta and V. K. Kapoor, Fundamentals of Applied Statistics, Sultan Chand & Sons, Reprint 2016.

**Tools for Assessment (50 Marks)**

CIA I	CIA II	CIA III	Assignment	Quiz	Seminar	Total
8	8	10	8	8	8	50

**Mapping**

CO \ PO	PO													
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	
<b>CO1</b>	M	L	-	L	M	L	M	M	M	M	M	M	M	
<b>CO2</b>	H	L	-	L	M	L	M	M	M	M	M	M	M	
<b>CO3</b>	H	L	-	L	M	L	M	M	L	M	L	M	M	
<b>CO4</b>	M	L	-	L	M	L	M	M	L	M	M	M	M	
<b>CO5</b>	M	L	-	L	M	L	M	M	L	M	L	M	M	

H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title	
21U4HRC202	Ability Enhancement Compulsory Course : <b>Human Rights and Constitution of India</b>	
Semester: II	Credits: 2	Maximum Marks ( CIA) : 50

**Course Outcomes:**

CO1	Understand the principal aspects of human rights and duties in a broad sweep.
CO2	Understand the Fundamental Duties and Rights of Indian Citizen
CO3	Understand the Human Rights of Women and Children
CO4	Understand the structure and importance of Indian Constitution
CO5	Understand the concept of Federalism in India

**Course Content****Instructional Hours / Week: 2**

Unit	Description	Instructional Hours	6
I	An Introduction to Human Rights :Values – Dignity, Liberty, Equality, Justice, Unity in Diversity - Human Rights – Meaning and features; Significance of the study- Classification of Human Rights - Rights and Duties – Correlation	Instructional Hours	6
II	Human Rights and Fundamental Rights - Fundamental Rights and Fundamental Duties - Directive Principles - Role of Judiciary in the protection of Human Rights- National Human Rights Commission <i>Activity : Case Study related to Human Rights</i>	Instructional Hours	6
III	Human Rights of Women and Children- Social Practice and Constitutional Safeguards – Female foeticide and infanticide-Physical assault and Harassment-Domestic violence- Conditions of Working Women <i>Activity : Conduct a Group Discussion on the above topics</i>	Instructional Hours	6
IV	<b>Constitution – Structure and Principles</b> - Meaning and importance of Constitution - Making of Indian Constitution –Sources - Salient features of Indian Constitution- Government of Union- Government of State-Features of judicial system in India	Instructional Hours	6
V	Federalism in India – Features - Local Government -Panchayat –Powers and functions-Election Commission –Organisation and functions-Citizen oriented measures – RTI – Provisions and significance <i>Activity : Seminar/ Role play related to Indian Constitution</i>	Instructional Hours	6
	<b>Total Hours</b>		<b>30</b>

**Text Book:**

1. “Human Rights and Constitution of India”, Compiled by Curriculum Development Cell, Nehru Arts and Science College.

<b>10 marks</b>	<b>10 marks</b>	<b>5 marks</b>	<b>25 marks</b>
Case Study and Report submission	Seminar / Role play	Group Discussion	Comprehensive test for 5×5 = 25 marks

### Mapping

<b>PO CO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	-	-	-	L	H	H	H	H	M	H	M	M	-
<b>CO2</b>	-	-	-	L	H	H	H	H	L	L	M	M	M
<b>CO3</b>	-	-	-	L	H	H	H	H	M	M	L	M	M
<b>CO4</b>	-	-	-	L	H	H	H	H	-	M	-	L	M
<b>CO5</b>	-	-	-	L	H	H	H	H	M	M	M	M	L

<b>Course Designed by</b>	<b>Verified by</b>	<b>Checked by</b>	<b>Approved by</b>

Course Code	Title	
21U4HVY201	Value Education : Human Values and Yoga Practice I	
Semesters : I & II	Credits : 2	CIA : 50 Marks

(Common to all UG Programmes)

#### Course Objective:

- To help the students appreciate the essential complementarity between 'values' and 'skills' to ensure sustained happiness and prosperity, which are the core aspirations of all human beings.
- To prepare and distribute standardized Yoga teaching and training material with reference to institute health.

#### Course Outcomes:

CO1	To know the importance of Ethics to be followed in the Human life.
CO2	To inculcate a sense of respect towards harnessing values of life and spirit of fulfilling social responsibilities.
CO3	To gain knowledge about the values that develop life skills.
CO4	To understand and Practice Meditation & Surya Namaskar.
CO5	To understand and apply the knowledge for physical health and well being through Simple exercises.

#### Course Content

Instructional Hours / Week : 1 (For Semesters I and II)

Unit	Description	Instructional Hours
I	<b>Human Values</b> – Introduction - Definition of Ethics and Values - Character and Conduct - Nature and Scope of Ethics.	6
II	<b>Individual and Society</b> - Theories of Society - Social Relationships and Society - Empathy: Compassion towards other being - Environmental Ethics and Nature.	6
III	Cultural Education - Purity India - Patriotism - Time management. Greatness of Womanhood - Food is medicine- Individual peace -World Peace.	6
IV	<b>Power of Meditation</b> - Development of mind in stages - Mental Frequencies Methods for Concentration. Meditation Practices - Surya Namaskar.	6
V	<b>Simplified Physical Exercises</b> – Kayakalpa Practices - Training for Potentialising the Mind.	6
<b>Total Hours</b>		<b>30</b>

#### Text book:

- “Value Education I ”, compiled by Curriculum Development cell, Nehru Arts and Science College.

## Tools for Assessment

<b>25 marks</b>	<b>25 marks</b>
Comprehensive test in Units I to III for 25 marks during CIA III of Sem. II	Perform 02 Yoga postures for Practical exam to be conducted during the mid. of Sem. II

## Mapping

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	-	-	-	H	L	M	H	H	L	L	-	-	-
CO2	-	-	-	L	M	H	M	H	L	L	-	-	-
CO3	-	-	-	L	M	H	S	H	L	-	-	-	-
CO4	-	-	-	L	L	H	M	H	-	-	-	-	-
CO5	-	-	-	L	L	H	M	H	-	-	-	-	-

H-High; M-Medium; L-Low

<b>Course Designed by</b>	<b>Verified by HOD</b>	<b>Checked by</b>	<b>Approved by</b>

Course Code	Title		
21U3ACC306	Core Paper – VI Corporate Accounting		
Semester : III	Credits : 4	CIA : 50 Marks	ESE : 50 Marks

(Common to B.Com./ B.Com CA/ B.Com PA / B.Com IT / B.Com Banking)

**Course Objective :**

To enhance the students to understand the accounting procedure and concepts of the various forms of companies

**Course Outcomes :**

CO1	Knowledge on issue of shares
CO2	Understand the concepts of redemption of shares and debentures
CO3	Capability to prepare final accounts of companies and compute managerial remuneration
CO4	Able to know amalgamation absorption reconstruction with necessary legal provision
CO5	Helps in valuation of goodwill and shares

**Offered by : Commerce**

**Course Content**

**Instructional Hours / Week : 6**

Unit	Description	Text Book	Chapter
I	Issue of shares: At Par, At Premium and At Discount – forfeiture of shares - Reissue – Surrender of Shares- Right issue	1	1
	Underwriting of Shares	1	2
<b>Instructional Hours</b>			<b>18</b>
II	Redemption of Preference Shares	1	3
	Debentures – issue – Redemption : Sinking Fund Method	1	4
<b>Instructional Hours</b>			<b>18</b>
III	Preparation of Company Final Accounts with reference to Part II schedule VI of Indian companies (Amended) Act, Computation of Managerial Remuneration.	1	7
<b>Instructional Hours</b>			<b>18</b>
IV	Amalgamation, Absorption and Reconstruction (Internal & External) (Simple problems only) – Liquidation of Companies	1	22
<b>Instructional Hours</b>			<b>18</b>
V	Valuation of goodwill, Methods; Valuation of Shares, Need for valuation	1	11
<b>Instructional Hours</b>			<b>18</b>
<b>Total Hours</b>			<b>90</b>

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



**Text Book(s):**

1. Reddy & Murthy, **Corporate Accounting**, Margham Publications, Chennai, 2015.

**Reference Book(s):**

1. Gupta R.L. & Radhaswamy M., **Corporate Accounts- Theory Method and Application**, 13th Revised Edition, Sultan Chand & Co., New Delhi, 2006
2. S.P. Jain & K.L. Narang, **Advanced Accounting**, Kalyani Publications, New Delhi, 2015
3. Arulanandam M.A., and Raman K.S., **Advanced Accountancy, Part-I**, Himalaya Publications, New Delhi, 2003.
4. Shukla M.C., Grewal T.S. & Gupta S.L., **Advanced Accountancy**, S. Chand & Co., New Delhi.

**Tools for Assessment (50 Marks)**

CIA I	CIA II	CIA III	Assignment	Work Sheet	Class Participation	Total
8	8	10	8	8	8	50

**Mapping**

CO \ PO	PO													
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	M	L	-	L	-	L	L	M	H	M	H	M	M	
CO2	M	L	-	L	-	L	L	M	H	M	M	M	H	
CO3	M	L	-	L	-	L	L	M	H	M	L	H	M	
CO4	M	L	-	L	-	L	L	M	H	M	M	M	M	
CO5	M	L	-	L	-	L	L	M	H	M	H	L	M	

H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21U3ACC307	Core Paper – VII Banking Theory Law and Practice		
Semester : III	Credits : 4	CIA : 50 Marks	ESE : 50 Marks

[Common to B.Com / B.Com (PA) / B.Com (Banking)]

**Course Objective :**

The students will gain the knowledge in the field of Banking and understand the recent developments in banking sector.

**Course Outcomes :**

CO1	Knowledge on origin of banking sector
CO2	Capacity to operate bank accounts
CO3	Understand the process of cheques
CO4	Equip themselves in the formalities of Loans and Advances
CO5	Analyze the Banking Services

**Offered by : Commerce**

**Course Content**

**Instructional Hours / Week : 5**

Unit	Description	Text Book	Chapter
I	Definition of banker and customer – Relationships banker and customer	1	4
	– special features of RBI, Banking Regulation Act 1949	1	3
RBI Credit Control Measure – Secrecy of customer Account.			
<b>Instructional Hours</b>			<b>15</b>
II	Bank Pass book – Collecting Banker – banker lien.	1	3
	Opening of account – special types of customer – types of deposit	1	3
<b>Instructional Hours</b>			<b>15</b>
III	Negotiable Instruments - Cheque – features – essentials of valid Cheque – Crossing of Cheques – Endorsement – payment of Cheques – statutory protection duties as paying banker and collecting banker – Dishonor of Cheques	1	6
	Refusal of payment of Cheques- Duties of holder & holder in due course	1	3
<b>Instructional Hours</b>			<b>15</b>
IV	Loan and advances by commercial bank lending policies of commercial bank - Forms of securities.	1	3
	Lien – pledge - hypothecation and advance against the documents of title to goods – mortgage.	1	3
<b>Instructional Hours</b>			<b>15</b>
V	Position of surety – Letter of credit – Bills and supply bill.	1	3
	Purchase and discounting of bill, Travelers Cheque, credit card, Teller system and Digital Banking concepts – Gateway of Payment System.	1	4
<b>Instructional Hours</b>			<b>15</b>
		<b>Total Hours</b>	<b>75</b>

**Text Book(s) :**

1. Gordon & Natarajan, Banking Theory and Practice, Himalaya Publishing House Pvt. Ltd., 2019.

**Reference Book(s) :**

1. Shekhar & Shekhar, Banking Theory Law & Practice, Vikas Publishing House Pvt.Ltd., 2000.
2. Dr. P.K Srivastava, Banking Theory & Practice, Himalaya Publishing House Pvt.Ltd., 2008.
3. Sundharam and Varshney, Banking theory Law & Practice, Sultan Chand & Sons., New Delhi.2014.

**Tools for Assessment (50 Marks)**

CIA I	CIA II	CIA III	Assignment	Seminar	Poster Making	Total
8	8	10	8	8	8	50

**Mapping**

CO \ PO	PO					PSO							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	L	M	M	M	L	M	L	H	M	H	M	H
CO2	L	L	M	M	M	L	M	L	H	H	L	H	H
CO3	L	L	M	M	M	L	M	L	H	H	M	H	L
CO4	L	L	M	M	M	L	M	L	H	M	H	M	M
CO5	L	L	M	M	M	L	M	L	M	H	H	L	M

H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21U3CRC308	Core Paper – VIII Cost Accounting		
Semester: III	Credits: 4	CIA: 50 Marks	ESE: 50 Marks

**Course Objective:**

To understand the basic concepts, methods and principles in cost accounting

**Course Outcomes :**

CO1	Capable of fixing product price
CO2	Construct & maintain stores ledger
CO3	Ability to maintain labour and overheads
CO4	Knowledge on preparation of process costing
CO5	Reconcile Cost and Financial Accounts

Offered by: Commerce

**Course Content****Instructional Hours / Week: 5**

Unit	Description	Text Book	Chapter
I	Cost Accounting – Definition – Meaning - Scope, Objectives, advantages and Limitations	1	I(1)
	Costing an aid to Management - Methods of Cost – Elements of Cost - Concept and Classification	1	I(2)
	Preparation of Cost Sheet	2	2
<b>Instructional Hours</b>			<b>15</b>
II	Material Control: Levels – Need for Material Control – EOQ – ABC analysis – Perpetual inventory	2	3
	Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing	1	II
	Requisition for stores – Stores Control – Methods of valuing material issue	2	3
<b>Instructional Hours</b>			<b>15</b>
III	Labour: System of wage payment – Idle time – Control over idle time	1	II(5)
	Incentive schemes	2	4
	Labour turnover	2	4
	Overhead – Classification of overhead – allocation and absorption of overhead	2	5
<b>Instructional Hours</b>			<b>15</b>
IV	Process costing – Features of process costing	1	IV(4)
	Process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).	2	10
<b>Instructional Hours</b>			<b>15</b>
	Operating Costing	2	9

V	Contract costing	2	7
	Reconciliation of Cost and Financial accounts	2	6
<b>Instructional Hours</b>			<b>15</b>
Total Hours			<b>75</b>

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

**Text Book(s):**

1. S.P. Jain and K.L. Narang., **Cost Accounting**, Kalyani Publishers, 2015.
2. T.S Reddy and A. Murthy., **Cost Accounting**, Margham Publications, 2015.

**Reference Book(s):**

1. R.L. Gupta and Radhasamy, **Advanced Cost Accounting**, Sultan Chand and Sons, 1994.
2. R.L. Gupta, **Advanced Accounting**, Sultan Chand & Sons, New Delhi, 2012.

**Tools for Assessment (50 Marks)**

CIA I	CIA II	CIA III	Assignment	Work Sheet	Class Participation	Total
8	8	10	8	8	8	50

**Mapping**

PO \ CO	Mapping													
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	M	L	-	L	-	L	L	M	M	M	H	L	M	
CO2	M	L	-	L	-	L	L	M	H	L	M	M	H	
CO3	M	L	-	L	-	L	L	M	H	M	M	M	H	
CO4	M	L	-	L	-	L	L	M	M	M	M	M	M	
CO5	M	L	-	L	-	L	L	M	H	M	M	H	M	

H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21U3ACA303	Allied Paper – III Managerial Economics		
Semester : III	Credits : 4	CIA : 50 Marks	ESE : 50 Marks

[Common to B.Com/ B.Com CA/ B.Com PA/ B.Com IT/ B.com Banking]

**Course Objective :**

To gain knowledge about the concepts, tools and principles in the field of Economics

**Course Outcomes :**

CO1	Find knowledge in economic theories and its application in business
CO2	Outline and analyze the market demand
CO3	Build decisions in production process
CO4	Test for pricing strategies and pricing decisions
CO5	Analyse operations of markets under varying competitive conditions

**Offered by : Commerce**

**Course Content**

**Instructional Hours / Week : 5**

Unit	Description	Text Book	Chapter
I	Managerial Economics: Meaning and Definition - Nature and Scope - Economic Theory and Managerial Theory - Divisions of Managerial Economics	1	1
	Goals of a firm	2	1
<b>Instructional Hours</b>		<b>15</b>	
II	Demand Analysis: Meaning, Determinants of Demand, Law of Demand and Types of Demand – Law of Diminishing Marginal Utility. Elasticity of Demand, Determinants of Elasticity of Demand and Types of Elasticity of Demand.		4
	Demand Forecasting	1	6
	Demand Distinctions	1	5
<b>Instructional Hours</b>		<b>15</b>	
III	Production: Factors of Production, Production Function.	1	7
	Type of cost of Production – Long run and Short run cost Curve Production Possibility Curve		
<b>Instructional Hours</b>		<b>15</b>	
IV	Pricing Methods, Pricing Policies and Practices	3	19& 20
	Government intervention in Market	1	33
	MRPT Act 1969	1	35
<b>Instructional Hours</b>		<b>15</b>	
V	Markets: Different types of Markets and its Characteristics	2	7
	Pricing under Perfect Competition, Monopoly, Monopolistic competition, Oligopoly and duopoly.	2	8, 9, 10 & 11
<b>Instructional Hours</b>		<b>15</b>	
<b>Total Hours</b>		<b>75</b>	

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

**Text Book(s) :**

1. S. Sankaran, Managerial Economics, Margham Publications, Chennai,2014
2. S. Sankaran, Business Economics, Margham Publications, Chennai,2014
3. R. L. Varshney and K. L. Maheshwari, Managerial Economics, Sulthan Chand and Sons, New Delhi,2004.

**Reference Book(s) :**

1. S. Sankaran, Economic Analysis, Margham Publications, Chennai, 2003.
2. D. Gopalakrishna, Managerial Economics, Himalaya Publishing House, Mumbai, 2013.
3. Alak Gosh and Biswanath Gosh, Managerial Economics, Kalyani Publications, 2010.
4. Saroj Kumar and Sarita, Managerial Economics, Thakur Publishers, Chennai, 2011.

**Tools for Assessment (50 Marks)**

CIA I	CIA II	CIA III	Assignment	Seminar	Poster Making	TOTAL
8	8	10	8	8	8	50

**Mapping**

CO \ PO	PO												
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	L	-	M	M	M	M	M	H	H	H	M	L
CO2	M	L	-	M	M	M	M	M	H	M	M	M	H
CO3	M	L	-	M	M	M	M	M	H	M	M	L	H
CO4	M	L	-	M	M	M	M	M	M	M	M	M	M
CO5	M	L	-	M	M	M	M	M	M	H	H	M	M

**H-High; M-Medium; L-Low.**

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21U4CRS301	Skilled Based Paper – I Financial Reporting		
Semester: III	Credits: 3	CIA: 30 Marks	ESE: 45 Marks

**Course Objective:**

To understand, analyze and interpret the basic framework for financial reporting

**Course Outcomes:**

CO1	Know about basis of financial reporting
CO2	Able to prepare financial statements
CO3	Knowledge on components of financial statements
CO4	Ability to analysis and interpretation of financial statements
CO5	Understand the accounting standards and IFRS

Offered by: Commerce

**Course Content****Instructional Hours / Week: 4**

Unit	Description	Text Chapter	
		Book	
I	Financial Reporting – Purpose	1	1
	Users of Financial reports	1	2
	Conceptual framework of financial reporting	1	3
		<b>Instructional Hours</b>	
		<b>12</b>	
II	Structure of Financial Statement- Statement of Earnings	1	5
	Statement of Financial Position	1	4
	Statement of Cash flows		
		<b>Instructional Hours</b>	
		<b>12</b>	
III	Components of Financial statements – Inventories	2	12
	Income Tax – Receivables – Assets – Leases – Revenue	2	13
		<b>Instructional Hours</b>	
		<b>12</b>	
IV	Analysis & Interpretation of financial statements – Ratio	1	6
	Analysis statements		
	Financial analysis used in Annual Reports – Graphing of financial institution		1 26
		<b>Instructional Hours</b>	
		<b>12</b>	
V	Accounting Standards in India	1	11
	International Financial Reporting Standards	1	10
		<b>Instructional Hours</b>	
		<b>12</b>	
		<b>Total Hours</b>	
		<b>60</b>	



**Text Book(s):**

1. Lal, Jawahar, Corporate Financial Reporting: Theory & Practice, Taxmann Applied Services, New Delhi. 2015.
2. Raiyani J.R and Lodha, G., International Financial Reporting Standard (IFRS) and Indian Accounting Practices, New Century Publications, 2013.
3. Singh, N.T and Agarwal.P., Corporate Financial Reporting in India, Raj Publishing, 2015.

**Reference Book(s):**

1. Dr.S.Ganeson, Tmt.S.R.Kalavathi, **Financial Accounting**, Thirumalai Publications, 2005.
2. Dr. V.K. Goyal, **Financial Accounting**, Excel Books, 2007.
3. Alexander.D., Britton and Jorissen, Global Financial Reporting and Analysis, Cengage Learning, Indian edition

**Tools for Assessment (30 Marks)**

CIA I	CIA II	CIA III	Assignment	Seminar	Poster Making	Total
4	4	7	5	5	5	30

**Mapping**

PO \ CO	PO												
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	M	L	L	M	M	H	H	M	H	L	M
CO2	L	M	M	L	M	L	M	H	M	M	M	M	H
CO3	H	M	M	M	L	M	M	M	H	M	M	H	L
CO4	L	M	M	L	M	M	M	M	M	H	H	L	M
CO5	H	M	M	M	L	M	M	H	H	M	M	M	H

H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title	
21U4NM3BT1	PartIV –BASIC TAMIL - I	
Semester: III	Credits: 2	CIA : 50 Marks

(Common to all UG Programmes)

**Course Objective:** தமிழ் மொழியைக் கற்பித்தல் –மொழித்திறனைவளர்த்தல்**Course Outcomes:**

CO1	தமிழ் எழுத்துக்கள் அறிமுகம் செய்தல் மற்றும் வாசித்தல் ஆகியவற்றின் பயன்பாட்டை அறியச் செய்தல்.
CO2	பிறமொழிகற்றல் ஆர்வம் தூண்டல்.
CO3	பிறமொழி அறிவுத் திறன் மேம்படச் செய்தல்.
CO4	வார்த்தை அமைக்கும் திறன் பெறச் செய்தல்.
CO5	கையெழுத்துத்திறன் பெறச் செய்தல்.

**Offered by:** தமிழ்த்துறை**Course Content****Instructional Hours / Week: 2**

Unit	Description	Instructional Hours
I	<b>தமிழ் மொழியின் அடிப்படைக் கூறுகள்</b>	10
	1. எழுத்துக்கள் -உயிர்எழுத்துக்கள் 2. மெய் எழுத்துக்கள் 3. உயிர்மெய் எழுத்துக்கள்	
II	<b>சொல் அமைத்தல்</b>	5
	1. ஓர் எழுத்து ஒரு மொழி 2. இரண்டு முதல் ஐந்து எழுத்துச் சொற்கள் 3. தமிழ் மாதங்கள் பெயர், கிழமைகளின் பெயர் 4. வண்ணங்கள் பெயர் 5. சொல் ஆக்கம்	
III	<b>தொடரமைப்பு</b>	5
	1. எழுவாய் 2. செயப்படுபொருள் 3. பயனிலை	
IV	<b>குறிப்பு எழுத்துத்</b>	5
	1. தொடரமைப்பு 2. பத்தி அமைப்பு	
V	<b>பிழைநீக்குதல்</b>	5
	1. ஒற்றுப்பிழை 2. வாக்கியப் பிழை	
		<b>Total Hours</b>
		<b>30</b>

**பாடத்தொகுப்பு :**

இளங்கலை தமிழ் மாணவர்களுக்குரிய பாட நூல் “அரிச்சுவடி”

தொகுப்பு: தமிழ்த்துறை,நேருகலைஅறிவியல் கல்லூரி,கோயம்புத்தூர்.

**பார்வைநூல்கள்:**

1. பவணந்திமுனிவர்,நன்னூல் பூலியூர்க்கேசிகன் உரை,சாரதாபதிப்பகம்,சென்னை-40.
2. தொல்காப்பியம்,கணேசஐயர்பதிப்பு,உலகத் தமிழாராய்ச்சிநிறுவனம்,சென்னை- 113.
3. அ.கி.பரந்தாமனார்-நல்லதமிழ் எழுதவேண்டுமா? அல்லிநிலையம்,சென்னை- 007.

**Tools for Assessment (50 Marks)**

CIA I	CIA II	CIA III	Writing Skills	Reading Skills	Translation Knowledge	Total
8	8	10	8	8	8	50

**Mapping**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	-	-	H	-	H	M	H	H	-	L	-	-	L
CO2	-	-	H	-	M	M	L	H	-	L	-	-	L
CO3	-	-	H	-	L	M	M	H	-	L	-	-	-
CO4	-	-	M	-	L	M	H	M	-	-	-	-	L
CO5	-	-	H	-	M	M	H	H	-	-	-	-	-

H-High;M-Medium; L-Low;

Course Designed by	Verified by	Checked by	Approved by

Course Code	Title	
21U4NM3AT1	Part IV – Advanced Tamil - I	
Semester: III	Credits : 2	ESE : 50 Marks

(Common to all UG Programmes)

**Course Objective** : புதுக்கவிதை உருவாக்கும் திறன் வளர்த்தல்- மொழித்திறன் மேம்படுத்தல்  
**Course Outcomes** :

CO1	புதுக்கவிதை உருவாக்கும் திறன் வளர்த்தல்
CO2	தொடர்மற்றும் பத்திகளில் பிழையின்றி எழுதச் செய்தல்
CO3	மொழியைப் பிழையின்றிப் பேச, எழுதும் திறன்பெறச் செய்தல்
CO4	கடிதம் எழுதுதல் மற்றும் மொழியறிவைப் பெறுதல்.
CO5	படைப்பாக்கத்திறன் அறிவுபெறச்செய்தல்.

Offered by : தமிழ்த்துறை

Course Content Instructional Hours/Week: 2

Unit	Description	Instructional Hours
I	<b>புதுக்கவிதை</b>	
	1. பாரதியார்-புதுமைப்பெண் 2. பாரதிதாசன் - இருண்டவீடு	10
II	<b>பிழைநீக்குதல்</b>	
	1. வார்த்தைப் பிழைநீக்கம் 2. தொடர்பிழைநீக்கம் 3. பத்தி எழுதச் செய்தல்	5
III	<b>இலக்கணப் பயிற்சி அளித்தல்</b>	
	1. தொகைநிலைத் தொடர் 2. தொகாநிலைத் தொடர் 3. ஆகுபெயர், ஆகுபெயர்வகைகள்	5
IV	<b>கடிதம் எழுதுதல்</b>	
	1. பாராட்டுக்கடிதம் 2. நன்றிக்கடிதம் 3. அழைப்புக்கடிதம் 4. அலுவலகக் கடிதம்	5
V	<b>இலக்கியவரலாறு</b>	
	1. புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும் 2. பாரதியார்-குறிப்பு வரைக. 3. பாரதிதாசன் - குறிப்பு வரைக.	5
		<b>Total Hours</b> 30

பாடத்தொகுப்பு

இளங்கலை முதலாம் ஆண்டு தமிழ் மாணவர்களுக்குரிய பாடநூல் "திரட்டு"

தொகுப்பு: தமிழ்த்துறை, நேரு கலை மற்றும் அறிவியல் கல்லூரி, கோயம்புத்தூர் - 105

பார்வை நூல்கள்

1. பாரதியார்- பாரதியார்கவிதைகள், அபிராமிபதிப்பகம், 7- பி, கொடிமரத் தெரு, சென்னை- 013
2. பவணந்திமுனிவர்- நன்னூல் புவியூர்க்கேசிகன் உரை, சாரதாபதிப்பகம், சென்னை-040
3. தமிழண்ணல் - புதியநோக்கில் தமிழ் இலக்கியவரலாறு, மீனாட்சிபுத்தகநிலையம், மதுரை-001.
4. அ.கி. பரந்தாமனார்- நல்லதமிழ் எழுதவேண்டுமா? அல்லிநிலையம், சென்னை- 600 007.
5. கா. கோ. வேங்கடராமன்- தமிழ் இலக்கியவரலாறு தமிழ்மணி பதிப்பகம்- நாமக்கல்.
6. மாணவர்தமிழ் இலக்கணம்- புலவர். கவிமழகன், எம். ஏ., சூடாமணிபிரசாரம், சென்னை-083.

**Mapping**

<b>COS</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	-	-	M	-	M	L	L	M	L	-	M	-	L
<b>CO2</b>	-	-	H	-	M	H	M	H	-	-	-	-	L
<b>CO3</b>	-	-	H	-	L	L	H	H	-	-	-	-	L
<b>CO4</b>	-	-	H	-	M	L	M	H	-	-	-	-	-
<b>CO5</b>	-	-	M	-	M	L	M	H	-	-	-	-	L

H-High;M-Medium; L-Low

<b>Course Designed by</b>	<b>Verified by</b>	<b>Checked by</b>	<b>Approved by</b>

Course Code	Title	
21U4NM3CAF	Non Major Elective :Consumer Affairs	
Semester: III	Credits :2	ESE: 50 Marks

**Course Outcome:**

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

CO1	Know their rights and responsibilities as a consumer
CO2	Gain knowledge about Legal framework of protecting consumer rights
CO3	Understand the procedure about redressal of consumer complaints
CO4	Learn about Consumer related regulatory agencies and norms
CO5	Comprehend business firms, interface with consumers

**Course Content****Instructional Hours/Week: 2**

Unit	Description	Text Book
I	<b>Conceptual Framework</b> <b>Consumer and Markets:</b> Concept of Consumer, Nature of markets: Liberalization and Globalization of markets with special reference to Indian Consumer Markets, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP), Fair Price, GST, labeling and packaging along with relevant laws, Legal Metrology.	1
	Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Complaint Handling Process	1
<b>Instructional Hours</b>		<b>6</b>
II	<b>The Consumer Protection Law in India</b> <b>Objectives and Basic Concepts:</b> Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, deficiency in service, unfair trade practice.	1
	<b>Instructional Hours</b>	
III	<b>Grievance Redressal Mechanism under the Indian Consumer Protection Law</b> Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Offences and penalties.	1
	<b>Instructional Hours</b>	
IV	<b>Role of Industry Regulators in Consumer Protection –</b> industry self-regulation (ISR), Protection policies, Consumer Protection Agencies i. Telecommunication: TRAI ii. Food Products: FSSAI iii. Insurance : IRDA and Insurance Ombudsman	1
	<b>Instructional Hours</b>	

V	<b>Contemporary Issues in Consumer Affairs</b>	
	<b>Consumer Movement in India:</b> Formation of consumer organizations and their role in consumer protection, Misleading Advertisements and sustainable consumption, National Consumer Helpline, Comparative Product testing.	1
	<b>Quality and Standardization:</b> Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance.	1
<b>Instructional Hours</b>		<b>6</b>
<b>Total Hours</b>		<b>30</b>

**Text book**

1. “Consumer Affairs”, Compiled by Department of Business Administration, Nehru Arts and Science College.

**Suggested Readings**

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. (2007) Consumer Affairs, Universities Press.
2. Choudhary, Ram Naresh Prasad (2005). Consumer Protection Law Provisions and Procedure, Deep and Deep Publications Pvt Ltd.
3. G. Ganesan and M. Sumathy. (2012). Globalisation and Consumerism: Issues and Challenges, Regal Publications
4. Suresh Misra and Sapna Chadah (2012). Consumer Protection in India: Issues and Concerns, IIPA, New Delhi
5. Rajyalaxmi Rao (2012), Consumer is King, Universal Law Publishing Company
6. Girimaji, Pushpa (2002). Consumer Right for Everyone, Penguin Books.

**Mapping**

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	-	L	H	H	H	H	H	H	M	M	M	L
CO2	L	-	L	H	H	H	H	H	M	L	M	H	M
CO3	L	-	L	H	H	H	H	H	H	M	L	M	M
CO4	L	-	L	H	H	H	H	H	M	M	M	H	L
CO5	L	-	L	H	H	H	H	H	H	M	M	H	L

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title	
21U4NM3GTS	Gandhian Thoughts	
Semester: III	Credits : 2	ESE: 50 Marks

### Course Objective

To make them understand the philosophies of Gandhi better and fulfill their duties and responsibilities towards the society.

### Course Outcome

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

CO1	Aware about the significance of gandhiji thought
CO2	Understand the applicability of Gandhian methods in the contemporary economic and social demines.
CO3	Analyze in the area of truth, non-violence and peace.
CO4	Familiarize with the view of gandhiji on women
CO5	Delineate the framework of democracy in Gandhian perspective

### Course Content

Instructional Hours/Week: 02

Unit	Description	Text Book
I	<b>Educational Philosophy of Gandhiji:</b> Definitions on Education - What is True Education? - Gandhiji's New Scheme of Education - Wardha Scheme of Education - Main Aims of Gandhian Education - Why Gandhiji's Scheme of Education was Called 'Basic Education?' - Features of the Wardha Scheme of Education - Features of Basic Education - The Methodology of Basic Education - The Content of Basic Education - Routine Work of a Basic School	1
<b>Instructional Hours</b>		<b>6</b>
II	<b>Gandhian Concept of Correlation of Studies</b> - Technique of Correlation - The Place of Teacher in Basic Education - Merits of Basic Education - Educational Scenario after Independence - Influences of Gandhiji on Education Commissions - Basic Schools in the Present Society - Education for Peace – A Gandhian View - Why Basic Education is called a Holistic Model	1
<b>Instructional Hours</b>		<b>6</b>
III	<b>Gandhiji's View on Truth and Non-Violence :</b> Gandhiji's Words about Truth - Meaning of Truth, Truth is God - Truth and God - The Importance of Truth in Human Life - Absolute and Relative Truth - Realisation of the Self - Liberation.	1
<b>Instructional Hours</b>		<b>6</b>
IV	<b>Mahatma Gandhi's Views on Women :</b> Status of Women in Pre Independence India - Gandhi's Perception of Women - Role of Women in Family – Perception of Gandhi - Value of Equality - Women in Politics - Gandhiji's Vision to Abolish Social Evils against Women - Role of Women as Envisaged by Gandhi.	1



	<b>Instructional Hours</b>	<b>6</b>
<b>V</b>	<b>Gandhiji's View on Democracy</b> : Problem of Majority and Minority – Democracy, Gandhian strategies for democratic decentralization, <b>Gram Swaraj</b> : City and Village - Gram Swaraj - Critique of Industrialisation - Critique of Machinery, Participatory Democracy Swarajyam Grama Rajya and Ramarajya.	<b>1</b>
	<b>Instructional Hours</b>	<b>6</b>
	<b>Total Hours</b>	<b>30</b>

**Text Book(s):**

1. “Gandhian Thoughts”, Compiled by Nehru Arts and Science College.

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	-	-	-	-	H	H	H	L	M	H	H	H	L
CO2	-	-	-	-	H	H	H	L	M	H	H	H	L
CO3	-	-	-	-	H	H	H	L	M	H	H	H	L
CO4	-	-	-	-	H	H	H	L	M	H	H	H	L
CO5	-	-	-	-	H	H	H	L	M	H	H	H	L

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title	
21U4NM3WRT	Women's Rights	
Semester: III	Credits: 2	ESE : 50 Marks

**Course Objective:**

To facilitate the awareness on the social, economic, political, intellectual or cultural contributions of one or more women

**Course Outcomes:**

CO1	To be aware of basic constitutional rights
CO2	Awareness on Political rights
CO3	Understand individual and familial rights
CO4	Grasp the provisions for Women's Rights in India
CO5	Develop an understanding of the Protection Mechanisms for women

**Course Content****Instructional Hours / Week : 2**

Unit	Description	Text book	Chapter
<b>I</b>	<b>Constitutional Rights of Women in India:</b> Indian constitution relating to women - Fundamental rights - Directive principles of state policy - right to equality - rights against exploitation - cultural and educational rights - the right to constitutional remedy - University Declaration of Human Rights - Enforcement of Human Rights for Women and Children - Role of Cells and Counseling Centers - Legal AID cells, Help line, State and National level Commission	4	2
		<b>Instructional Hours 6</b>	
<b>II</b>	<b>Political Rights of Women in India:</b> Political Rights of Women in India - Electoral process - women as voters - candidates and leader - pressure group, 73rd and 74th amendment and representation of women in local self-government – women in Rural and urban local bodies - Reservation of women - party ideologies and women's issues.	5	1
		<b>Instructional Hours 6</b>	
<b>III</b>	<b>Women's Rights: Access to Justice</b> Introduction – Criminal Law – Crime Against Women Domestic Violence – Dowry Related Harassment and Dowry Deaths- Molestation – Sexual Abuse and Rape Loopholes in Practice – Law Enforcement Agency	3	7
		<b>Instructional Hours 6</b>	
<b>IV</b>	<b>Women's Rights</b> Violence Against Women – Domestic Violence The Protection of Women from Domestic Violence Act, 2005, The Marriage Validation Act, 1982 - The Hindu Widow Re-marriage Act, 1856- The Dowry Prohibition Act, 1961	3	5
		<b>Instructional Hours 6</b>	

V	<b>Special Women Welfare Laws</b> Sexual Harassment at Work Places, Rape and Indecent Representation , The Indecent Representation (Prohibition) Act, 1986 , Immoral Trafficking , The Immoral Traffic (Prevention) Act, 1956 - Acts Enacted for Women Development and Empowerment , Role of Rape Crisis Centers. Protection of Children from sexual Offences Act 2012	3	9
<b>Instructional Hours</b>			<b>6</b>
<b>Total Instructional Hours</b>			<b>30</b>

**Text Books:**

1. Nitya Rao **Good Women do not Inherit Land** Social Science Press and Orient Blackswan 2008
2. International Solidarity Network **Knowing Our Rights** An imprint of Kali for Women 2006
3. P. D. Kaushik **“Women Rights”** Bookwell Publication 2007 UN Centre for Human Rights, Discrimination against Women (Geneva: World Campaign for Human Rights, 1994).
4. Agnes, Flavia. (1992). “Give us “Give us This Day Our Daily Bread: Procedures and Case Law on Maintenance”. Majlis, Bombay.
5. Agnes, Flavia. (1999). “Law and Gender Inequality: The Politics of Women’s Rights in India”. OUP, New Delhi

**Reference Books:**

1. Aruna Goal **Violence Protective Measures for Women Development and Empowerment**, Deep and Deep Publications Pvt. 2004
2. Monica Chawla **Gender Justice**, Deep and Deep Publications Pvt. Ltd.2006
3. Preeti Mishra **Domestic Violence Against Women**, Deep and Deep Publications Pvt. 2007
4. Clair M. Renzetti, Jeffrey L. Edleson, Raquel Kennedy Bergen, Source Book on **Violence Against Women** Sage Publications 2001

PO/CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		-	L	-	H	H	H	L	M	H	H	H	L
CO2		-	L	-	H	H	H	L	M	H	H	H	L
CO3		-	L	-	H	H	H	L	M	H	H	H	L
CO4		-	L	-	H	H	H	L	M	H	H	H	L
CO5		-	L	-	H	H	H	L	M	H	H	H	L

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21U3CRC409	Core Paper - IX Company Law		
Semester: IV	Credits: 4	CIA: 50 Marks	ESE: 50 Marks

**Course Objective:**

Enhance the students to have a thorough knowledge on Formation of Company Documents required and Acts pertaining to it

**Course Outcome:**

CO1	To know the procedure for formation of company
CO2	Knowledge on preparing Memorandum of Association and Articles of Association
CO3	Ability to prepare Prospectus
CO4	Inculcate Role and importance of company secretary
CO5	To know about the procedure of winding up

Offered by: **Commerce**

**Course Content**

Instructional Hours / Week: **4**

Unit	Description	Text Book	Chapter
I	Concept of Companies- kinds of companies – doctrine of lifting the corporate veil – promotion of company– pre- incorporation contracts incorporation or registration – commencement of business –Formation of companies	1	1, 3
<b>Instructional Hours</b>			12
II	Memorandum of Association - Meaning –Purpose –Alteration of Memorandum –Doctrine of Ultra vires	1	5
	Articles of Association –Meaning –Forms –Contents –Alteration of Articles –Doctrine of Indoor management	1	6
<b>Instructional Hours</b>			12
III	Prospectus –Definition –Contents –Kinds of Prospectus- Misstatement in Prospectus - Kinds of Shares and Debentures.	1	7
	Directors- DIN - appointment, Qualification, Vacancy, Removal, Resignation, Retirement, Alternate Directors, filling up of casual vacancy, rights, duties and liabilities of directors- Position	1	11
<b>Instructional Hours</b>			12
IV	Company secretary – appointment, qualification – functions – statutory position – dismissal – rights duties and responsibilities – duties of the secretary in connection with promotion and incorporation – duties of secretary at the stage of commencement MCA 21 – E filing of forms.	1	5
	Key Managerial Personnel (KMP) - Company Auditor – Appointment of Auditor – Qualification and disqualification – Removal and remuneration – Rights, Powers and Duties of Auditor	1	8
<b>Instructional Hours</b>			12

V	Kinds of Company meetings – Board of Directors Meeting – Statutory meeting – Annual General meeting – Extra ordinary General meeting - Duties of a Company Secretary to all the company meetings	1	15
	Winding up –Meaning -Modes of Winding Up - Latest Amendments as per companies Act 2013 & 2015.	1	10
<b>Instructional Hours</b>			12
<b>Total Hours</b>			60

**Text Book(s):**

1. Kapoor N.D., Company Law and Secretarial Practice, Sultan Chand & Sons, New Delhi, 2014.

**Reference Book(s):**

1. Gogna . P.S, “Text book of Company Law”,S.Chand.2017
2. Shanthi,“Company Law”,Margham Publication.2017
3. Ghosh. P.K, Balachandran. V, “Company SecrterialPractice”,Sultan Chand& Sons.2016
4. Kuchhal. M.C, “Company law”,ShreeMahavirPublications. 2017
5. ICSI Study material,“Company Law & Secretarial Practice”.

**Tools for Assessment (50 Marks)**

CIA I	CIAII	CIA III	Assignmen t	Seminar	Poster Making	Total
8	8	10	8	8	8	50

**Mapping**

CO \ PO	PO									
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	H	M	H	M	M	M	H	M	M	M
CO2	H	M	M	M	H	H	M	M	H	H
CO3	M	M	L	H	M	M	L	M	M	M
CO4	H	M	M	M	M	H	M	M	M	H
CO5	H	M	H	L	M	M	H	M	M	M

H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21U3ACC410	Core Paper - X Contemporary Marketing		
Semester : IV	Credits : 4	CIA : 50 Marks	ESE : 50 Marks

(Common for B.Com / B.Com CA / B.Com IT / B.Com Banking)

**Course Objective:**

To endow students with the knowledge of Marketing and its recent trends.

**Course Outcomes:**

CO1	Understand the concept of market and marketing environment.
CO2	Develop competencies to launch new product and brand.
CO3	Analyse the pricing strategies adopted by the producer.
CO4	Design the market channel and manage the channel conflicts.
CO5	Awareness on the digital marketing platforms.

**Offered by : Commerce**

**Course Content**

**Instructional Hours / Week : 4**

Unit	Description	Text Book	Chapter
I	Introduction to Marketing - Market, Marketing, Marketer - Selling concept, marketing concept, Social marketing concept-Need and Significance of Marketing in Business-	1	1
	Marketing environment –Identifying market segments-Basis for market segmentation	1	2
<b>Instructional Hours</b>		<b>12</b>	
II	Product and Product lines - Product hierarchy, Product classification, Product mix decisions –Product line decisions-	1	3
	Branding and Brand decisions, packing and labeling decision-Product life cycle-Strategies.	1	4
<b>Instructional Hours</b>		<b>12</b>	
III	Pricing: Setting the price, pricing process, pricing methods. Adapting price: Geographical pricing, price discounts and allowances, promotional pricing, discriminatory pricing, product mix pricing.	1	5
<b>Instructional Hours</b>		<b>12</b>	
IV	Marketing channels: The Importance of marketing channels-Channel design decisions - Channel management decisions-Channel Conflict: Types, Causes and managing the conflict.	1	7
<b>Instructional Hours</b>		<b>12</b>	
V	Introduction to Digital Marketing-Meaning, Definition, Need of Digital Marketing, Scope of Digital Marketing, History of Digital Marketing, Concept and approaches to Digital Marketing, Examples of good practices in Digital Marketing.	2	1
	Email Marketing-Need for Emails, Types of Emails, options in Email advertising, Mobile Marketing-Overview of the B2B and B2C Mobile Marketing and Social Marketing	2	6
<b>Instructional Hours</b>		<b>12</b>	

<b>Total Hours</b>	<b>60</b>
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**Note: Distribution of Marks 100%****Text Book(s) :**

1. Philip Kotler and Gary Armstrong, Principles of Marketing, Pearson Education, 2016
2. Dave Evans., Susan Bratton, (2010). Social Media Marketing: The Next Generation of Business Engagement. Wiley

**Reference Book(s) :**

1. J.P.Gupta and Joyti Rana, Principles of Marketing Management, R. Chand & Co.New Delhi.
2. Your Google Game Plan for Success: Increasing Your Web

**Tools for Assessment (50 Marks)**

CIA I	CIA II	CIA III	Assignment	Seminar	Poster Making	Total
8	8	10	8	8	8	50

**Mapping**

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	M	M	M	M	L	H	M	H	L	L	M	H
CO2	M	M	M	M	M	L	H	M	H	M	M	M	H
CO3	M	M	M	M	M	L	H	M	H	M	M	H	M
CO4	L	M	M	M	M	L	H	M	H	M	M	M	M
CO5	L	M	M	M	M	L	H	M	H	M	M	M	H

**H-High; M-Medium; L-Low.**

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21U3CRC411	Core Paper – XI Financial Management		
Semester: IV	Credits: 4	CIA: 50 Marks	ESE: 50Marks

**Course Objective:**

To acquaint knowledge about the budgetary controls used in the corporate.

**Course Outcomes:**

CO1	Understand the concept of financial management
CO2	Ability to calculate cost of Capital
CO3	Knowledge on capital structure, leasing and dividend policy
CO4	Ability to know cash management
CO5	Acquire knowledge on capital budgeting

Offered by: Commerce

**Course Content**

Instructional Hours /Week: 4

Unit	Description	Text Book	Chapter
I	Finance Function: Meaning-Definition and Scope of finance functions	1	1
	Objectives of Financial Management- profit and wealth maximization	1	1
	Sources of Finance – Short term – Bank Sources – Long term – Shares – Debentures, Preferred Stock.	2	D - 3
<b>Instructional Hours</b>		<b>15</b>	
II	Financing Decision: Cost of Capital – Cost of Specific Sources of Capital- Equity- Preferred Stock – Debt- Reserves –Weighted average cost of capital	1	11
	Operating , Financial & Composite Leverage	2	D - 10
<b>Instructional Hours</b>		<b>15</b>	
III	Lease financing: Concept, types. Advantages and disadvantages of leasing.	2	E - 4
	Capital Structure: Determinants of Capital Structure, Optimal Capital Structure	2	D - 2
	Dividend and Dividend policy : Meaning Classification – sources available for dividends Dividend policy – determinants of dividend policy	1	30,31
<b>Instructional Hours</b>		<b>15</b>	
IV	Cash Management: Motives for Holding cash – Objectives & Strategies of cash management.	1	14
	Receivables Management : Objectives – Credit Policies	1	15
<b>Instructional Hours</b>		<b>15</b>	
V	Capital Budgeting – Meaning – Objectives – Preparation of various types of capital budgeting	2	D - 5
<b>Instructional Hours</b>		<b>15</b>	
		Total Hours	<b>75</b>

Note : Distribution of Marks : Theory 40% and Problems 60%



**Text Book(s):**

1. M.Y.Khan & P.K Jain, **Financial Management**, Text, Problems & Cases, Tata McGraw Hill Education (India) Private Ltd, New Delhi. 7<sup>th</sup> Edition, 2014
2. S. N. Maheshwari, **Financial Management Principles and Practice**, Sultan Chand & Sons educational Publishers, New Delhi, 10<sup>th</sup> Edition, 2005.

**Reference Book(s):**

1. I.M.Pandey, **Financial Management**, Vikas Publishing House Private Ltd, New Delhi, 8<sup>th</sup> Edition, 2003.
2. P.V. Kulkarni, **Financial Management**, Himalaya Publishing House, 2015.

**Tools for Assessment (50 Marks)**

CIA I	CIA II	CIA III	Assignment	Seminar	Poster Making	Total
8	8	10	8	8	8	50

**Mapping**

CO \ PO	PO													
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	M	M	L	L	L	M	M	M	H	M	H	M	H	
CO2	M	H	M	L	M	M	M	M	H	M	L	H	H	
CO3	H	M	M	M	L	M	M	M	M	M	M	M	L	
CO4	M	H	M	L	L	M	M	M	H	M	M	L	M	
CO5	H	H	M	L	M	M	M	M	M	H	M	L	L	

H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21U3CRC412	Core Paper – XII Advanced Corporate Accounting		
Semester: IV	Credits: 4	CIA : 50	ESE : 50

**Course Objective:**

To provide Basic knowledge of corporate tax planning and its impact on decision-making.

**Course Outcomes:**

CO1	Understand, explain and critically evaluate the tax planning , evasion, Set off of
CO2	Deconstruct financial management decisions to capital structure dividend and bonus shares.
CO3	Construct receipt of insurance compensation
CO4	Recognize measure and analyze the effects of Advance rulings and Advance pricing
CO5	Knowledge to acquire on business restructuring.

Offered by: Commerce

Course Content		Instructional Hours / Week: 6	
Unit	Description	Text Book	Chapter
I	Accounts of Holding Companies: Definition – Holding Companies	1	1
	Subsidiary Company – Calculation of Pre-Acquisition and Post Acquisition Profit	1	2
	Cost of Control or Capital Reserve – Minority Interest – Revaluation of Assets and Elimination of Common transactions - Treatment of Unrealized Profit	1	3
		<b>Instructional Hours</b>	<b>18</b>
II	Accounts of Bank Companies: Meaning-Classification of BankAdvances-Provisions	1	5
	Tax planning with reference to sale of scientific research Assets	1	4
		<b>Instructional Hours</b>	<b>18</b>
III	Accounts of Insurance Companies - Meaning-Types of Insurance The General-Accounts of life and general insurance business	2	12
	Ascertainment of Profit under life insurance business.	2	13
		<b>Instructional Hours</b>	<b>18</b>
IV	Double Account system including Accounts of Electricity Companies : Meaning –Special features – Difference between single account system and Double account system	1	6
	Preparation of Revenue account, Net Revenue account, Capital account and general Balance sheet	1	26
	Clear profit-Reasonable return-Capital base	3	31
		<b>Instructional Hours</b>	<b>18</b>
		<b>Total Hours</b>	<b>90</b>

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

**Text Book(s):**

1. T.S.Reddy, A.Murthy, **Financial Accounting**, Margham Publications, 2015.
2. K.L.Nagarajan, N.Vinayakam, P.L.Mani, **Principles of Accountancy**, S Chand Publications, 2013.
3. T.S.Reddy A.Murthy, **Advanced Accounting**, Margham Publications, 2015.

**Reference Book(s):**

1. Dr.S.Ganeson, Tmt.S.R.Kalavathi, **Financial Accounting**, Thirumalai Publications, 2005.
2. Dr. V.K. Goyal, **Financial Accounting**, Excel Books, 2007.
3. Tulsian P.C., **Advanced Accountancy**, Tata McGraw Hill Publishing Co., Ltd New Delhi. 2014.
4. S.K.Maheswari, T.S.Reddy, **Advanced Accountancy**, Vikas Publishers, 2010.

**Tools for Assessment (50 Marks)**

CIA I	CIA II	CIA III	Assignment	Worksheet	Class Participation	Total
8	8	10	8	8	8	50

**Mapping**

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	L	L	L	M	M	M	H	M	H	M	H
CO2	M	H	M	L	M	M	H	M	H	M	L	H	H
CO3	H	M	M	M	L	H	M	M	M	M	M	M	L
CO4	M	H	M	L	L	M	M	H	H	M	M	L	M
CO5	H	H	M	L	M	M	M	M	M	H	M	L	L

H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21U4CRA404	Allied – IV Elements of E-Commerce		
Semester: IV	Credits: 4	CIA : 50	ESE : 50

**Course Objective:**

To enable the Students to gain basic knowledge of Electronic- Commerce in the area of Business and Financing decisions

**Course Outcomes:**

CO1	To enable the Students gain introductory knowledge on e-commerce Electronic Commerce Framework
CO2	To enable the students to gain basic knowledge on Architectural aspect of e-Commerce network
CO3	To enable the students to gain essential knowledge on security aspect of E-Commerce
CO4	To enable to gain application knowledge on e-commerce in business.
CO5	To enable the students to gain conceptual knowledge on multimedia in e-commerce.

Offered by: Commerce

**Course Content****Instructional Hours / Week: 4**

Unit	Description	Text Book	Chapter
I	Electronic Commerce framework – Traditional Vs Electronic Applications	1	1
	The anatomy of Electronic Applications	1	2
		<b>Instructional Hours</b>	<b>12</b>
II	Network infrastructure for E-Commerce - Components of the I-Way – Information Distribution Networks	1	5
	Network Infrastructure – Business Applications	1	4
		<b>Instructional Hours</b>	<b>12</b>
III	Network Security and Firewalls – Client Server Network Security – Firewalls and Network Security	1	12
	Network Security – Data and Message Security – Encrypted - Documents and Electronic – Mail.	1	13
		<b>Instructional Hours</b>	<b>12</b>
IV	Electronic Commerce – Consumer Oriented e-Commerce – Electronic Payment	1	
	EDI Applications - EDI Implementation	1	26
		<b>Instructional Hours</b>	<b>12</b>
V	Multimedia and Digital Video and Electronic Commerce	1	11
	Desktop Video Processing – Desktop Video Conferencing	1	10
		<b>Instructional Hours</b>	<b>12</b>
		<b>Total Hours</b>	<b>60</b>

**Text Book(s):**

1. Kalakota, R and Winston, AB 2002 Frontiers of Electronic Commerce, Addison Westey.

**Reference Book(s):**

1. David Kosiur, 2002 Understanding Electronic Commerce, Microsoft Press

**Tools for Assessment (50 marks)**

CIA I	CIA II	CIA III	Assignment	Seminar	Poster Making	Total
8	8	10	8	8	8	50

**Mapping**

CO \ PO	PO													
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	L	L	L	M	M	M	H	M	H	M	H	H
CO2	M	H	M	L	M	M	L	M	M	M	M	L	H	H
CO3	H	M	M	M	L	L	M	M	M	M	M	M	M	L
CO4	M	M	L	L	L	M	M	L	H	M	M	L	L	M
CO5	H	H	M	L	M	M	M	M	M	M	H	M	L	L

H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21U4ACS402	Skill Based Paper – I Quantitative Aptitude for Skill Enhancement		
Semester: III	Credits: 3	CIA :30 Marks	ESE: 45 Marks

(Common for B.Com, B.Com PA and B.Com IT)

**Course Objective:**

To make the student to development their mental ability and to practice and develop skills for facing Bank and competitive Exam

**Course Outcomes:**

CO1	Demonstrate the knowledge of Number system, and application of Average, percentage and Profit and Loss
CO2	Demonstrate the usage of Ratio & Proportion Arithmetic reasoning
CO3	Understanding the concepts in Time, speed distance and work related Problems
CO4	Ability to calculate rate of Interest, and predict the probability of events
CO5	Enhancement for logical thinking.

Offered by: Commerce

**Course Content**

**Instructional Hours / Week: 5**

Unit	Description	Text Book	Chapter
I	Number System – Simplification - Average- Percentage – Profit and Loss	1	1,4, 6, 11, 12
<b>Instructional Hours</b>			<b>15</b>
II	Problems on ages -Ratio and proportion – Arithmetic Reasoning	1	8, 13, 4
<b>Instructional Hours</b>			<b>15</b>
III	Time and Work ,Pipes & Cistern, Time, Speed and Distance, Problems on trains, Boats & Streams	1	16, 17, 18, 19, 20
<b>Instructional Hours</b>			<b>15</b>
IV	Simple & Compound Interest, Permutation & Combination, Probability	1	22, 23, 30, 31
<b>Instructional Hours</b>			<b>15</b>
V	Blood Relation - Number Series - Direction Sense - Nonverbal Reasoning	2	5,1,8, Part-II -1,2,4
<b>Instructional Hours</b>			<b>15</b>
<b>Total Hours</b>			<b>75</b>

**Text Book(s):**

1. R.S. Agarwal – Quantitative Aptitude - S.Chand - New revised Edition 2020
2. R.S. Agarwal –A Modern Approach to Verbal and Nonverbal Reasoning –Revised Edition 2009

**Reference Book(s):**

1. A.K. Gupta – Logical and Analytical Reasoning –Ramesh publishing house – 2016 Paper Back edition

**Tools for Assessment (30 marks)**

CIA I	CIA II	CIA III	Assignment	Worksheet	Class Participation	Total
4	4	7	5	5	5	30

**Mapping**

CO \ PO	PO												
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	M	L	L	M	M	H	H	H	H	L	M
CO2	H	M	M	L	L	M	M	H	H	M	M	M	H
CO3	H	M	M	L	L	M	M	H	H	M	M	H	L
CO4	H	M	M	L	L	M	M	H	H	H	H	L	M
CO5	H	M	M	L	L	M	M	H	H	M	M	M	H

H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title	
21U4NM4BT2	PartIV –Basic Tamil - II	
Semester: IV	Credits: 2	CIA : 50 Marks

(Common to all UG Programmes)

**Course Objective:** அற இலக்கியங்களை அறிமுகப்படுத்தல்**Course Outcomes:**

CO1	நீதிநூல்களின் வழி போதனைகளை மாணவர்களுக்கு எடுத்துரைத்தல்
CO2	திருக்குறளின் சிறப்புகளை எடுத்துரைத்தல்
CO3	நீதிக்கதைகளைக் கூறுவதன் மூலம் மாணவர்களுக்கு நற்ச்சிந்தனைகளை வளர்த்தல்
CO4	கிராமியக் கதைகளைக் கூறுவதன் மூலம் மாணவர்களுக்கு நல் அறிவை வளர்த்தல்
CO5	தமிழ் ஆங்கில மொழிப் பயிற்சியின் மூலம் இருமொழித்திறனை வளர்த்தல்

**Offered by:** தமிழ்த்துறை**Course Content****Instructional Hours / Week:2**

Unit	Description	Instructional Hours
I	<b>நீதிநூல்கள்</b>	
	1. பாரதியார் - ஆத்திச்சூடி – முதல் 12 வரிகள் 2. கொன்றைவேந்தன் முதல் 7 வரிகள்	
		<b>Instructional Hours 10</b>
II	<b>திருக்குறள்</b>	
	கடவுள் வாழ்த்து - அகரமுதலானத் தொடங்கும்... அதி.- 1 குறள் - 1 வான் சிறப்பு - நீரின்றி அமையாது உலகு... அதி. - 2 குறள் - 10 அன்புடைமை - அன்பின் வழியது உயிர்நிலை... அதி.-8 குறள் - 10 கல்வி - கண்ணுடையார் என்பர் ..... அதி. - 40 குறள் - 3 இனியவை கூறல் - இனிய உளவாக இன்னாத... அதி. - 10 குறள் - 10	
		<b>Instructional Hours 5</b>
III	<b>நீதிக்கதைகள்</b>	
	முல்லாவின் வேடிக்கைக் கதைகள், பீர்பால் கதைகள்	
		<b>Instructional Hours 5</b>
IV	<b>கிராமியக் கதைகள்</b>	
	1. பரமார்த்தகுருகதைகள் 2. நாட்டுப்புறக் கதைகள் அறிமுகம்	
		<b>Instructional Hours 5</b>
V	<b>மொழிப் பயிற்சி</b>	
	1. பிறமொழிச் சொற்களுக்கு தமிழ்ச்சொல் எழுதுதல் 2. தன்விவரம் எழுதுதல் 3. எங்கள் கல்லூரி	
		<b>Instructional Hours 5</b>
		<b>Total Hours 30</b>

**பாடத்தொகுப்பு :**

இளங்கலை தமிழ் மாணவர்களுக்குரிய பாட நூல் “அரிச்சுவடி”

தொகுப்பு: தமிழ்த்துறை, நேருகலை அறிவியல் கல்லூரி, கோயம்புத்தூர்.



**பார்வைநூல்கள் :**

1. ஓளவையார் ஆத்திச்சூடி மணிவாசகர் பதிப்பகம்,கோயம்புத்தூர் இராஜவீதி- 01.
2. திருக்குறள் - பரிமேலழகர் உரை,மணிவாசகர் பதிப்பகம்,சென்னை -600018.
3. முல்லாவின் வேடிக்கைக் கதைகள் - முல்லைபி.எல்.(முத்தையாசென்னை- 007.
4. நாட்டுப்புறவியல் ஓர்ஆய்வு-ச.சக்திவேல் பாரிநிலையம்,சென்னை-01

**Tools for Assessment (50 Marks)**

CIA I	CIA II	CIA III	Writing Skills	Reading Skills	Translation Knowledge	Total
8	8	10	8	8	8	50

**Mapping**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	-	-	H	-	H	M	H	H	L	-	-	M	H
CO2	-	-	H	-	H	H	M	H	-	-	-	-	-
CO3	-	-	M	-	M	H	M	H	-	-	H	-	-
CO4	-	-	M	-	L	M	H	M	M	-	-	M	-
CO5	-	-	H	-	H	M	H	H	-	M	-	-	H

H-High;M-Medium; L-Low

Course Designed by	Verified by	Checked by	Approved by

Course Code	Title	
21U4NM4AT2	Part IV – Advanced Tamil - II	
Semester: IV	Credits : 2	ESE : 50 Marks

(Common to all UG Programmes)

**Course Objective** : தமிழ்நூல்களின் வழி அறச்சிந்தனைகளை உருவாக்குதல்  
செம்மொழியினைச் செம்மைப்படுத்துதல்.

**Course Outcomes** :

CO1	அறச் சிந்தனைகளை மாணவர்களுக்கு ஏற்படுத்துதல்
CO2	தமிழ் சிறுகதைகளின் மூலம் நல்லசிந்தனைகளை உருவாக்குதல்
CO3	மொழியைப் பிழையின்றிப் பேச, எழுதும் திறன் பெறச்செய்தல்
CO4	இலக்கண அறிவை வளர்ப்பதன் மூலம் மரபுப் பிழையின்றி பேசவும், எழுதும் திறனை வளர்த்தல்
CO5	படைப்பாக்கத்திறன் அறிவுபெறச் செய்தல்.

**Offered by** : தமிழ்த்துறை

**Course Content Instructional Hours/Week: 2**

Unit	Description	Instructional Hours
I	<b>பதினெண்கீழ்க்கணக்கு நூல்- திருக்குறள்</b>	10
	1. வாய்மை 2. கூடாநட்பு 3. செய்நன்றியறிதல்	
II	<b>சிறுகதை</b>	5
	வெ. இறையன்பு-பூனாத்தி சிறுகதைகள் 1. விடுகதை 2. நண்பர்கள்	
III	<b>எழுத்துப்பிழைக்கவழிகள்</b>	5
	1. சொற்களைச் சரியாகப் பயன்படுத்தும் முறை 2. வினைச் சொற்கள், பெயர்ச்சொற்கள்	
IV	<b>வழக்கறிதல்</b>	5
	1. மரபுவழக்கு 2. இயல்புவழக்கு 3. தகுதிவழக்கு அறிதல்	
V	<b>படைப்பாற்றல் பயிற்சி</b>	5
	கவிதை-சிறுகதை-நூல் மதிப்பீடு எழுதுதல்	
		<b>Total Hours</b>
		<b>30</b>

**பாடத்தொகுப்பு**

இளங்கலை முதலாம் ஆண்டு தமிழ் மாணவர்களுக்குரிய பாடநூல் “**திரட்டு**”

தொகுப்பு: தமிழ்த்துறை, நேரு கலைமன்றம் அறிவியல் கல்லூரி, கோயம்புத்தூர் - 105

**பார்வை நூல்கள்**

1. திருக்குறள் – பரிமேலழகர் உரை, மணிவாசகர்பதிப்பகம், சென்னை – 018
2. தமிழண்ணல்-புதியநோக்கில் தமிழ் இலக்கியவரலாறு மீனாட்சிபுத்தகநிலையம், மதுரை – 001.
3. அ.கி. பரந்தாமனார் – நல்லதமிழ் எழுதவேண்டுமா? அல்லிநிலையம், சென்னை – 600 007.
4. பவணந்திமுனிவர், நன்னூல் பூலியூர்க்கேசிகள் உரை, சாரதாபதிப்பகம், சென்னை – 040
5. வெ. இறையன்பு-பூனாத்தி, கவிதாபதிப்பகம், சென்னை.

**Mapping**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	-	-	H	-	H	H	M	H	-	-	-	-	M
CO2	-	-	H	-	M	L	H	M	-	-	H	-	-
CO3	-	-	H	-	H	L	H	H	-	-	-	H	-
CO4	-	-	M	-	M	L	H	H	-	-	-	-	-
CO5	-	-	H	-	H	M	H	M	-	L	-	-	M

H-High;M-Medium; L-Low

Course Designed by	Verified by	Checked by	Approved by

Course Code	Title	
21U4NM4GEN	Non Major Elective : General Awareness	
Semester : IV	Credits : 2	ESE : 50 Marks

(Common to all UG Programmes)

#### Course Objective:

Enable the students to learn General knowledge and prepare for different competitive exams.

#### Course Outcomes:

CO1	Determine Verbal Aptitude , Numerical Aptitude and Logical Reasoning
CO2	Recall basic Science, history , Tamil , Computer , Commerce concepts which would help to crack competitive Examinations
CO3	Acquire time Management skills to attempt competitive Examinations
CO4	Develop Aptitude and problem solving skills
CO5	Gain Knowledge about Current Affairs

#### Course Content

Instructional Hours / Week : 2

S. No.	Topics
1.	Verbal Aptitude
2.	Numerical Aptitude and Logical Reasoning
3.	Abstract Reasoning
4.	Tamil and Other Literature
5.	General Science and Technology
6.	Computer
7.	Economics and Commerce
8.	History and Freedom Struggle
9.	Sports
10.	Current Affairs
<b>Total Hours : 30</b>	

**Text Book:** “General Awareness”, compiled by Nehru Arts and Science College, Coimbatore

## Mapping

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	L	-	-	H	-	-	L	L	-	-	-	L
CO2	H	L	-	-	H	-	-	L	L	-	-	-	M
CO3	H	L	-	-	H	-	-	L	L	-	-	-	-
CO4	H	L	-	-	H	-	-	L	L	-	-	-	M
CO5	H	L	-	-	H	-	-	L	L	-	-	-	-

H-High; M-Medium; L-Low

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title	
21U4HVY402	Value Education : Human Values and Yoga Practice II	
Semesters : III & IV	Credits : 2	CIA : 50 Marks

(Common to all UG Programmes)

#### Course Objective:

To help the students appreciate the essential complementarity between ‘values’ and ‘skills’ to ensure sustained happiness and prosperity, which are the core aspirations of all human beings. To prepare and distribute standardized Yoga teaching and training material with reference to institute health.

#### Course Outcomes:

CO1	To understand the values of Self realization and Harmony
CO2	To transform as a positive personality and understand the importance of healthy mind
CO3	To know the ways for eradication of worries.
CO4	To learn and practice Asanas in day to day life.
CO5	To understand the benefits of Yogasanas for physical and mental well being.

#### Course Content

Instructional Hours/Week : 1

Unit	Description	Chapter
I	<b>Self-realization and Human Values</b> -Self-realization and Harmony-Rules and Regulations-Rights and Duties-Good and Obligation-Integrity and Conscience. <b>Obligation to Family</b> -Trust and Respect-Codes of Conduct-Citizens Charter-Emotional Intelligence.	
	<b>Instructional Hours</b>	<b>6</b>
II	<b>Character Formation Towards Positive Personality:</b> Truthfulness, Constructivity, Sacrifice, Sincerity, Self Control, Altruism, Tolerance,	
	<b>Instructional Hours</b>	<b>6</b>
III	<b>Eradication of worries</b> - Maintaining youthfulness – Greatness of friendship– Refinement of worries-Neutralization of anger-Intelligent quotient(IQ),Emotional quotient(EQ),Spiritual Quotient (SQ)	
	<b>Instructional Hours</b>	<b>6</b>
IV	<b>Standing Posture:</b> Tadasana, Padahasthasana, Virabhadrasana; Sitting posture: Ustrasana, Ardha Matsyendrasana, Paschimottanasana.	
	<b>Instructional Hours</b>	<b>6</b>
V	<b>Supine posture:</b> Sarvangasana, Halasana, Chakrasana. <b>Prone posture:</b> Bhujangasana, shalabhasana; Dhanurasana; <b>Balancing postures:</b> Vrikshasana, Natarajasana, Utkatasana; Pranayama: Bhastrika, Bhramari, NadiShodhan.	
	<b>Instructional Hours</b>	<b>6</b>
	<b>Total Hours</b>	<b>30</b>

#### Textbook:

1. “Value Education II”, compiled by Curriculum Development cell, Nehru Arts and Science College.

## Tools for Assessment

<b>25 marks</b>	<b>25 marks</b>
Comprehensive test in Units I to III for 25 marks during CIA III of Sem. II	Perform 02 Yoga postures for Practical exam to be conducted during the mid of Sem. II

## Mapping

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	-	-	-	H	L	M	H	H	L	L	-	-	-
CO2	-	-	-	L	M	H	M	H	-	M	-	-	-
CO3	-	-	-	L	M	H	H	H	-	L	-	-	-
CO4	-	-	-	L	L	H	M	H	-	-	-	-	-
CO5	-	-	-	L	L	H	M	H	-	-	-	-	-

H-High; M-Medium; L-Low;

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21U3ACC513	Core Paper – XIII Management Accounting		
Semester : V	Credits : 4	CIA : 50 Marks	ESE : 50 Marks

[Common to B.Com / B.Com CA / B.Com PA / B.Com IT and B.com Banking]

#### Course Objective :

To enable the students should have a thorough knowledge on the management accounting techniques in the business decision making.

#### Course Outcomes :

CO1	Ability to differentiate Financial, Cost and Management Accounting
CO2	To know the ratio position of the company
CO3	Analyze the Fund Flow and Cash Flow
CO4	To know the support of marginal costing in financial decisions for management
CO5	Ability to prepare various Budget

Offered by : Commerce

#### Course Content

Instructional Hours / Week : 5

Unit	Description	Text Book	Chapter
I	Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting, Cost Accounting and Financial Accounting – advantages and limitations -	1	1(1)
	Tools and Techniques of Management Accounting		
	Financial statement Analysis and Interpretation – trend analysis, comparative and common size statements	2	2
<b>Instructional Hours</b>			<b>15</b>
II	Ratio Analysis – uses - Analysis of liquidity – Solvency, Profitability, Labour Turnover and Activity Ratios.	2	3
	Construction of Balance Sheet		
<b>Instructional Hours</b>			<b>15</b>
III	Funds Flow Analysis	1	5(23)
	Cash Flow Analysis – Accounting Standard	2	5
<b>Instructional Hours</b>			<b>15</b>
IV	Marginal costing and Break Even Analysis –	2	7
	Significance and limitations of marginal costing		
	Managerial applications of marginal costing	2	7
<b>Instructional Hours</b>			<b>15</b>
V	Budgeting and Budgetary control – Definition –	1	3(10)
	Importance, Essentials – Classification of Budgets		
	Preparation of cash budget, sales budget, purchase budget, material budget, flexible and Master Budget	2	6
<b>Instructional Hours</b>			<b>15</b>
<b>Total Hours</b>			<b>75</b>

NOTE: Distribution of Marks: Theory 40% and Problems 60%



**Text Book(s) :**

1. Shashi.K. Gupta & Dr. R.K.Sharma, Management Accounting, Kalyani Publishers, NewDelhi, 2014.
2. Dr.A.Murthy& Dr. S Gurusamy, Management Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai, 2013.

**Reference Book(s) :**

1. Dr. S.N. Maheswari, Principles of Management Accounting, Sultan Chand & Sons, New Delhi, 2005.
2. S.K.Bhattacharya, Accounting and Management, Vikas Publishing House, 2013.

**Tools for Assessment (50 Marks)**

CIA I	CIA II	CIA III	Assignment	Work Sheet	Class Participation	TOTAL
8	8	10	8	8	8	50

**Mapping**

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	L	-	L	-	L	L	M	H	M	H	M	H
CO2	M	L	-	L	-	L	L	M	H	H	L	H	H
CO3	M	L	-	L	-	L	L	M	H	H	M	H	L
CO4	M	L	-	L	-	L	L	M	H	M	H	M	M
CO5	M	L	-	L	-	L	L	M	M	H	H	L	M

**H-High; M-Medium; L-Low.**

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21U3ACC514	Core Paper – XIV Income Tax Law and Practice – I		
Semester: V	Credit: 4	CIA: 50Marks	ESE: 50 Marks

[Common to B.Com/PA]

**Course Objective:**

To enable the students to know the basics of Income tax Act & its implications.

**Course Outcome:**

CO1	Identify the residential status
CO2	Able to calculate Income from salary and house property
CO3	Capacity to compute income from profession and business
CO4	Ability to know income from Capital Gains & other sources
CO5	To know the various deductions and construct tax liability

Offered by: Commerce

Course Content		Instructional Hours / Week: 5	
Unit	Description	Text Book	Chapter
I	Income Tax Act – History of Income Tax in India – Sources of Income Tax Law	1	1
	Previous year – Assessment year – Residential Status – Scope of Total income – Income exempted from tax.	1	1
<b>Instructional Hours</b>		<b>15</b>	
II	Income under the heads of Salary – Treatment of HRA - Provident Fund – Leave Encashment	1	5
	Income under the heads of House Property – Deductions allowed.	1	6
<b>Instructional Hours</b>		<b>15</b>	
III	Income under the heads of Business – Computation of Business income	2	1
	Computation of Professional income	2	2
<b>Instructional Hours</b>		<b>15</b>	
IV	Computation of Income from Capital Gain - Other Sources	2	4
	Set-off and carry forward of losses	2	5
<b>Instructional Hours</b>		<b>15</b>	
V	Computation of Total Taxable Income	2	6
	Deductions u/s Section 80, TDS and E– Filing of returns	2	7
<b>Instructional Hours</b>		<b>15</b>	
Total Hours		<b>75</b>	

**Note:** Distribution of Marks 40% theory and 60% problems

**Text Book(s):**

1. V.P. Gaur, D.B. Narang, Puja Gaur, Rajeev Puri, **Income Tax Law and Practice**, Kalyani publishers.2021 Current Assessment Year
2. T.Srinivasan, **Income Tax Law and Practice**, Vijay Nicole imprints private limited, 2021 Current Assessment Year

**Reference Book(s):**

1. T.S Reddy & Hariprasad Reddy, **Income Tax Law and Practice**, Margham Publications,2021 Current Assessment Year

**Tools for Assessment (50 Marks)**

CIAI	CIAII	CIA III	Assignment	Worksheet	Class Participation	Total
8	8	10	8	8	8	50

**Mapping**

CO \ PO	PO													
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	M	L	-	L	-	L	L	M	H	M	H	M	M	
CO2	M	L	-	L	-	L	L	M	H	M	L	M	H	
CO3	M	L	-	L	-	L	L	M	H	M	M	H	L	
CO4	M	L	-	L	-	L	L	M	H	M	L	M	M	
CO5	M	L	-	L	-	L	L	M	H	M	L	M	H	

H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21U3ACC515	Core Paper – XV Business Research Methods		
Semester : V	Credit : 4	CIA: 50 Marks	ESE: 50 Marks

[Commerce to B. Com. / B. Com. PA/ B. Com. Banking]

### Course Objective :

To enable the students to understand the research methods, sampling techniques, analysis and interpretation of data and the application of research.

### Course Outcomes :

CO1	Familiar in research process
CO2	To know the process of data collection.
CO3	Develop skills to explore scaling techniques and report writing.
CO4	Knowledgeable in various quantitative and qualitative research techniques.
CO5	Acquire the skills on statistical tools

Offered by: Commerce

### Course Content

Instructional Hours / Week: 6

Unit	Description	Text Book	Chapter
I	Business Research – Meaning – Scope and Significance – Utility of Business research – Qualities of good researcher – Types of research	1	1
	Research process Identification, Selection and formulation of research problems – Hypothesis – Research design.	1	1
<b>Instructional Hours</b>			<b>18</b>
II	Sampling – Methods and techniques – Sample size – Sampling error – Fieldwork and data collection. Tools of data collection	1	5
	Interview schedule _ Questionnaire – Observation, interview and mailed questionnaire – pilot study and final collection of data.	1	6
<b>Instructional Hours</b>			<b>18</b>
III	Measurement and scaling techniques – Processing and analysis of data	2	1
	Editing and coding – Transcription and Tabulation – Statistical tools used in research	2	2
	Interpretations and report writing – Types and contents and style of reports – Steps in drafting reports	2	3
<b>Instructional Hours</b>			<b>18</b>
IV	Measures of Central tendency – Standard deviation – Correlation – simple correlation	2	4
	Auto correlation – Regression – Multiple regression.	2	5
<b>Instructional Hours</b>			<b>18</b>
V	Test of significance – ‘t’ Test - large sample and ‘f’ Test, test of significance for attributes,	2	6
	analysis of variants – Chi-square test	2	7
<b>Instructional Hours</b>			<b>18</b>
<b>Total Hours</b>			<b>90</b>

NOTE: Distribution of Marks: Theory 40% and Problems 60%

**Text Book(s):**

1. C.R. Kothari, Research Methodology (Methods and Techniques), New Age International, 2007.
2. S. P. Gupta, Statistical Methods, Sultan Chand & Sons, New Delhi, 2014.

**Reference Book(s):**

1. Kerlinger, F.N., & Lee, H.B., Foundations of Behavioural Research, (Fourth Edition), 2000.
2. Harcourt Inc. Rubin, Allen & Babbie, Earl, Essential Research Methods for Social Work, Cengage Learning Inc., USA., 2009.
3. Bryman, Alan & Bell, Emma, Business Research Methods, (Third Edition), Oxford University Press. 2011.

**Tools for Assessment (50 Marks)**

CIA I	CIA II	CIA III	Assignment	Work Sheet	Class Participation	Total
8	8	10	8	8	8	50

**Mapping**

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	L	L	L	M	M	M	H	M	H	M	H
CO2	M	H	M	L	L	M	M	M	H	M	L	H	H
CO3	H	H	M	L	L	M	M	M	H	M	M	M	L
CO4	H	H	M	L	L	M	M	M	H	M	M	L	M
CO5	H	H	M	L	L	M	M	M	M	H	M	L	L

H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21U3CRC516	Core Paper – XVI Entrepreneurial Development		
Semester: V	Credits: 4	CIA: 50 Marks	ESE: 50 Marks

**Course Objective:**

Students should be well versed in concepts of entrepreneur, knowledge on the financial institution, project report incentives and subsidies.

**Course Outcomes:**

CO1	Outline the basic concepts of Entrepreneurship
CO2	Knowledge on project identification and appraisal
CO3	Explain the institutional support to entrepreneurs
CO4	Classify the financial institutions for entrepreneurship
CO5	Understand the concepts of incentives and subsidies

Offered by: Commerce

Course Content		Instructional Hours /Week: 5	
Unit	Description	Text Book	Chapter
I	Concept of entrepreneurship: Definition Nature and characteristics – functions and types of entrepreneurship – phases of EDP	1	1
	Women Entrepreneur – Rural Entrepreneur - Forms of Ownership Franchising – International entrepreneurship	1	1
<b>Instructional Hours</b>			<b>15</b>
II	The start-up process of Micro, Small and Medium industry: Project identification	1	5
	Project formulation evaluation – feasibility analysis –Project Appraisal - Project Report	1	6
<b>Instructional Hours</b>			<b>15</b>
III	Institutional Support to Entrepreneurs – DIC, SIDO, NSIC	2	1
	SISI, SSIC, SIDCO – ITCOT, IIC, KVIC and Commercial bank.	2	2
<b>Instructional Hours</b>			<b>15</b>
IV	Institutional finance to entrepreneurs IFCI, SFC, IDBI, ICICI, TII, LIC	2	4
	GIC, UTI, SIPCOT –SIDBI	2	5
<b>Instructional Hours</b>			<b>15</b>
V	Incentives and subsidies – Subsidized services– subsidy for market	2	6
	Transport – seed capital assistance - Taxation benefit to SSI role of entrepreneur	2	7
<b>Instructional Hours</b>			<b>15</b>
		Total Hours	<b>75</b>

Note : Distribution of Marks 100% Theory

**Text Book(s):**

1. E. Gordan K. Natarajan, Entrepreneurship Development, 5<sup>th</sup> Edition, Himalaya Publishing House, 2015.

**Reference Book(s) :**

1. C.B.Gupta and N.P.Srinivasan, Entrepreneurial Development, 3<sup>rd</sup> Edition, Sultan Chand & Sons, 2014.
2. Vasant Desai, Dynamic of Entrepreneurial Development, 3<sup>th</sup> Edition, Himalaya Publishing House, 2018.
3. S. Sethurajan, Principles of Entrepreneurship Development, Speed Publishers, Coimbatore, 2005.

## Tools for Assessment (50 Marks)

CIA I	CIAII	CIA III	Assignment	Seminar	Poster making	Total
8	8	10	8	8	8	50

## Mapping

CO \ PO	PO												
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	L	M	L	M	M	M	H	M	H	M	M
CO2	M	M	L	M	L	M	M	M	H	M	H	L	H
CO3	M	M	L	M	L	M	M	M	H	M	M	H	L
CO4	M	M	L	M	L	M	M	M	H	H	L	M	H
CO5	M	M	L	M	L	M	M	M	H	M	H	L	H

H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	TITLE		
21U3CRE501	Elective I (A) Corporate Tax Planning		
Semester: V	Credit: 4	CIA : 50 Marks	ESE: 50 Marks

**Course Objective:**

To provide Basic knowledge of corporate tax planning and its impact on decision-making.

**Course Outcome:**

CO1	Understand, explain and critically evaluate the tax planning , evasion, Set off of losses.
CO2	Deconstruct financial management decisions to capital structure dividend, bonus shares.
CO3	Construct receipt of insurance compensation.
CO4	Recognize measure and analyze the effects of Advance rulings and Advance pricing agreement
CO5	Knowledge to acquire on business restructuring.

**Offered by: Commerce****Course Content****Instructional Hours / Week: 5**

Unit	Description	Text Book	Chapter
I	Tax Planning - Management - Tax evasion - Tax avoidance. Types of companies, residential status of companies and Tax incidence tax liability, and minimum alternate tax	1	1
	Tax on distributed profits - units of mutual funds.	1	2
<b>Instructional Hours</b>			<b>15</b>
II	Tax planning with reference to setting up of new business: Location of business - nature of business- form of Organisation	1	2
	Tax planning with reference to financial management decisions – capital structure -dividend - Bonus shares.	1	4
<b>Instructional Hours</b>			<b>15</b>
III	Tax planning with reference to sale of scientific research Assets	1	4
	Tax planning with compensation - Tax planning with reference to specific management Decisions – make or buy - own or lease repair and replace	1	5
<b>Instructional Hours</b>			<b>15</b>
IV	Double taxation relief Provisions regulating transfer pricing computation of Arm's length pricing	1	6
	Advance rules - Advance pricing agreement	1	6
<b>Instructional Hours</b>			<b>15</b>
V	Tax planning with reference to business restructuring - Amalgamation	1	5
	Conversion of company LLP Transfer of assets between holding and subsidiary companies	1	5
<b>Instructional Hours</b>			<b>15</b>
		Total Hours	<b>75</b>



**Text Book(s):**

1. Singhania, Vinod K and Monica Singhania, **Corporate Tax Planning** taxmann Publications Pvt Ltd., New Delhi
2. Acharya , Shuklendra and M.G.Gurha. **Tax planning under Direct tax**, Modern law publications , Allahabad.

**Reference Book(s):**

1. Mittal ,D.P. **Law of Transfer Pricing** .Taxmann publications Pvt. Ltd., NewDelhi.
2. T.P. Ghosh . **IFRSs**. Taxmann Publications Pvt. Ltd. New Delhi.,

**Tools for Assessment (50 Marks)**

CIA I	CIA II	CIA III	Assignment	Seminar	Poster Making	Total
8	8	10	8	8	8	50

**Mapping**

PO \ CO	PO												
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	M	H	L	L	M	M	M	M	M	H	H	H
CO2	L	M	M	L	L	M	M	M	L	M	M	H	M
CO3	L	M	H	M	M	M	M	M	M	M	H	M	H
CO4	L	M	H	L	L	M	M	M	M	M	M	H	M
CO5	L	M	H	L	L	M	M	M	H	M	H	M	M

H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21U3CRE502	Elective I (B) Organizational Behavior		
Semester: V	Credits: 4	CIA: 50 Marks	ESE: 50 Marks

**Course Objective:**

To develop a theoretical understanding among students about the structure and behavior of organization as it develops over time.

**Course Outcomes:**

CO1	The Students would be knowledge on Organizational Behavior.
CO2	Ability to analyze the Group decision making.
CO3	The Students would be clear about the Motivation and organizational effectiveness
CO4	They would master the skills of analyzing the Leadership, power and conflict.
CO5	Acquire the ability to assess Organizational change

Offered by: Commerce

Course Content		Instructional Hours / Week: 5	
Unit	Description	Text Book	Chapter
I	Organizational Behavior : Concepts - determinants Challenges - Opportunities of Organizational Behavior	1	1
	Contributing disciplines of Organizational Behavior	1	2
<b>Instructional Hours</b>			<b>15</b>
II	Individual behavior : personality – values and attitudes - learning –perception and emotions	1	2
	Group decision making and communication : concepts and nature of decision making process	1	4
<b>Instructional Hours</b>			<b>15</b>
III	Motivation : meaning and importance - theories of motivation	1	4
	Motivation and organizational effectiveness	1	5
<b>Instructional Hours</b>			<b>15</b>
IV	Leadership, power and conflict : Meaning and concepts of leadership, traittheory	1	6
	Power and conflict , power tactics ,sources of conflict	1	6
<b>Instructional Hours</b>			<b>15</b>
V	Dynamics of organizational behavior :Organizational culture and climate, concepts anddeterminants of organizational culture	1	5
	Organizational change – importance - Prevention and management of stress	1	5
<b>Instructional Hours</b>			<b>15</b>
<b>Total Hours</b>			<b>75</b>

**Text Book(s):**

1. Robbins ,S.P , **organizational behavior** , by prentice hall of India Pvt.Ltd.,New Delhi.
2. Chhabra T.N., **organizational behavior**, by Margham, Publications, Chennai, 2008.
3. Luthans Fred, **organizational behavior**, by McGraw Hill international , New York

**Reference Book(s):**

1. Greenberg, Jerald and Robert A Baron , **organizational behavior**,prentice hall of India Pvt. Ltd. New Delhi
2. Singh A.K , B.P Singh , **organizational behavior**, excel books Pvt. Ltd, New Delhi
3. Moshal B S , **organizational behavior**, Ane Books Pvt. Ltd., NewDelhi.

**Tools for Assessment (50 Marks)**

CIA I	CIA II	CIA III	Assignment	Seminar	Poster Making	Total
8	8	10	8	8	8	50

**Mapping**

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
	CO1	L	M	H	L	L	M	M	M	M	M	H	H
CO2	L	M	M	L	L	M	M	L	L	M	M	H	M
CO3	L	M	H	M	M	M	L	M	M	M	H	M	H
CO4	L	M	H	L	L	L	M	M	M	M	M	H	M
CO5	L	M	H	L	L	M	M	M	H	M	H	M	M

H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21U3ACE503	Discipline Specific Elective – I (C) - Consumer Affairs		
Semester : V	Credits : 4	CIA : 50 Marks	ESE : 50 Marks

(Common to B.Com./ B.Com CA/B.Com PA/B.Com IT/ B.Com Banking)

**Course Objective:**

Students should be able to comprehend the business firms interface with consumers and the consumer related regulatory and business environment.

**Course Outcomes:**

CO1	Understand the concept of consumer and market
CO2	Analyze Consumer Protection Act
CO3	Outline Grievance Redressal Mechanism under the Indian Consumer
CO4	Identify the different types of industry regulators
CO5	Construct Contemporary Issues in Consumer Affairs

Offered by : Commerce

**Course Content**

**Instructional Hours / Week : 5**

Unit	Description	Text Book	Chapter
I	<b>Conceptual Framework:</b> <b>Consumer and Markets:</b> Concept of Consumer, Nature of markets: Liberalization and Globalization of markets with special reference to Indian Consumer Markets, E-Commerce with reference to Indian Market, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP), Fair Price, GST, labeling and packaging along with relevant laws, Legal Metrology.	1	1
	<b>Experiencing and Voicing Dissatisfaction:</b> Consumer buying process, Consumer Satisfaction/dissatisfaction-Grievances-complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Complaint Handling Process: ISO 10000 Suite	1	2,3
		<b>Instructional Hours 15</b>	
II	<b>The Consumer Protection Law in India :</b> Objectives and Basic Concepts: Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, restrictive trade practice.	1	4
	<b>Organizational set-up under the Consumer Protection Act:</b> Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law	1	5
		<b>Instructional Hours 15</b>	
III	<b>Grievance Redressal Mechanism under the Indian Consumer</b>		

	<b>Protection Law:</b> Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious Complaints; Offences and penalties.	1	6
	<b>Leading Cases decided under Consumer Protection law by Supreme Court/National Commission:</b> Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity and Telecom Services; Education; Defective Products; Unfair Trade Practices.	1	7
<b>Instructional Hours</b>		<b>15</b>	
<b>IV</b>	<b>Role of Industry Regulators in Consumer Protection :</b> Banking: RBI and Banking Ombudsman - Insurance: IRDA and Insurance Ombudsman - Telecommunication: TRAI - Food Products: FSSAI - Electricity Supply: Electricity Regulatory Commission - Real Estate Regulatory Authority	1	9
<b>Instructional Hours</b>		<b>15</b>	
<b>V</b>	<b>Contemporary Issues in Consumer Affairs :</b> Consumer Movement in India: Evolution of Consumer Movement in India, Formation of consumer organizations and their role in consumer protection, Misleading Advertisements and sustainable consumption, National Consumer Helpline, Comparative Product testing, Sustainable consumption and energy ratings.	1	12
	<b>Quality and Standardization:</b> Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; Role of International Standards: ISO an Overview	1	14
<b>Instructional Hours</b>		<b>15</b>	
<b>Contemporary Issues</b>			
Expert talk - Seminar			<b>2</b>
<b>Total Hours</b>			<b>75</b>

**Text Book(s) :**

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi, **Consumer Affairs**, Universities Press, 2007.
2. Choudhary, Ram Naresh Prasad , **Consumer Protection Law Provisions and Procedure**, Deep and Deep Publications Pvt Ltd, 2005.
3. G. Ganesan and M. Sumathy, **Globalisation and Consumerism: Issues and Challenges**, Regal Publications, 2012
4. Suresh Misra and Sapna Chadah, **Consumer Protection in India: Issues and Concerns**, IIPA, New Delhi, 2012.
5. Rajyalaxmi Rao , **Consumer is King**, Universal Law Publishing Company, 2012

**Reference Book(s):**

1. Girimaji, Pushpa (2002). Consumer Right for Everyone Penguin Books.
2. E-books :- [www.consumereducation.in](http://www.consumereducation.in)
3. Empowering Consumers e-book,
4. E-book, [www.consumeraffairs.nic.in](http://www.consumeraffairs.nic.in)
5. The Consumer Protection Act, 1986 and its later versions. [www.bis.org](http://www.bis.org)

**Tools for Assessment (50 Marks)**

CIA I	CIA II	CIA III	Assignment	Seminar	Poster Making	TOTAL
8	8	10	8	8	8	50

**Mapping**

CO \ PO	PO								PSO				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	L	M	M	M	M	M	H	L	L	M	H
CO2	H	M	L	M	M	H	M	M	H	M	M	M	H
CO3	H	M	L	M	M	H	M	M	H	M	M	H	M
CO4	M	M	L	M	M	M	M	M	H	M	M	M	M
CO5	M	M	L	M	M	M	M	M	H	M	M	H	M

**H-High; M-Medium; L-Low.**

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code		Title	
21U3ACC617		Core Paper – XVII Principles of Auditing	
Semester: VI	Credits: 4	CIA: 50 Marks	ESE: 50 Marks
(Common to B.Com/IT/Banking)			

**Course Objective:**

To familiarize the students with the Principles of Auditing and to create an interest in the minds of students towards Auditing Profession:

**Course Outcome:**

CO1	Explain the fundamental concept of Auditing
CO2	Take part in Vouching various transactions
CO3	Ability to do Verification and Valuation of Assets and Liabilities
CO4	Outline the Auditor's Duties and Liabilities
CO5	Knowledge on Investigation and Electronic Auditing

Offered by: Commerce

Course Content

Instructional Hours / Week: 6

Unit	Description	Text Book	Chapter
I	Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations	1	1
	Qualities of an Auditor	1	4
<b>Instructional Hours</b>			<b>18</b>
II	Internal Control – Elements of Internal Control - Internal Check and Internal Audit	1	14
	Audit note book – Working papers		
	Vouching – Voucher – Vouching of Cash Book	1	16
	Vouching of Trading Transactions	1	17
	Vouching of Impersonal Ledger	1	18
<b>Instructional Hours</b>			<b>18</b>
III	Verification and Valuation of Assets and Liabilities – Auditor's position regarding the valuation and verifications of Assets and Liabilities	1	19
	Depreciation – Reserves -Provisions – Secret Reserves	1	20,21
<b>Instructional Hours</b>			<b>18</b>
IV	Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor	1	22
	Share Capital and Share Transfer Audit – Audit Report – Contents and Types	1	24
	<b>Instructional Hours</b>		

V	Investigation – Objectives of Investigation – Audit of Computerized Accounts – Electronic Auditing – Investigation under the provisions of Companies Act	1	34
<b>Instructional Hours</b>			<b>18</b>
<b>Total Hours</b>			<b>90</b>

**Text Book(s) :**

1. B. N. Tandon, S. Sudharsanam, S. Sundarabahu, **Practical Auditing**, S. Chand & Company Ltd, 2013.

**Reference Book(s) :**

1. Kamal Gupta & Ashok Arora, **Fundamentals of Auditing**, Tata Mcgraw- Hill Publications, New Delhi, 2004.
2. Ravinder Kumar & Virender Sharma, **Auditing: Principles and Practice**, PHI Publishers, 2015.
3. Dingar Pagar, **Auditing**, S.Chand & Co., New Delhi, 2015.

**Tools for Assessment (50 Marks)**

CIA I	CIA II	CIA III	Assignment	Seminar	Poster Making	Total
8	8	10	8	8	8	50

**Mapping**

CO \ PO	PO								PSO				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	M	L	L	M	M	L	M	M	H	H	H
CO2	H	M	M	L	L	M	M	L	L	M	M	H	M
CO3	H	M	M	L	L	M	M	L	M	M	H	M	H
CO4	H	M	M	L	L	M	M	L	M	M	M	H	M
CO5	H	M	M	L	L	M	M	L	H	M	H	M	M

H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by



Course Code	Title		
21U3ACC618	Core Papers - XVII Indirect Taxes		
Semester: VI	Credits: 4	CIA: 50 Marks	ESE: 50Marks

[Common to B.Com / B.Com (PA) ]

### Course Objective:

To provide knowledge on the Business/Indirect Taxes to familiarize the students with recent changes in indirect taxes in India.

### Course Outcome:

CO1	Describe the system of Indirect taxes and bases for the levy of indirect taxes.
CO2	Identify the reasons for the levy and structure of GST.
CO3	Apply the concept of taxable supply and input tax credit.
CO4	Apply the concept place of supply and determine nature of supply.
CO5	Identify the taxable levy of customs duty in India.

Offered by: Commerce

### Course Content

Instructional Hours / Week: 5

Unit	Description	Text Book	Chapter
I	Indirect taxes – Meaning and Nature – Special features of Indirect Taxes – Contribution to Government Revenues	1	1
	Taxation under the Constitution – Advantages and Disadvantages	1	1
		<b>Instructional Hours</b>	<b>15</b>
II	Goods and Service Tax Introduction – Meaning – Need for GST - Advantages of GST – Structure of GST in India – Dual Concepts – SGST – CGST – IGST – UTGST – Types of Rates under GST	1	5
	Meaning of Import terms: Goods, services, supplier, business, manufacture, casual taxable person, aggregate turnover, input tax and output tax	1	6
		<b>Instructional Hours</b>	<b>15</b>
III	Levy and Collection under SGST/CGST Acts – Concept of supply – Composite and Mixed supplies – Composition Levy – Time of supply goods and services – Value of Taxable Supply.	2	1
	Input Tax Credit – Eligibility and conditions for taking input credit – Reverse charge under the GST – Registration procedure under GST – Concept of e-way Bill – Filing of Returns	2	2
		<b>Instructional Hours</b>	<b>15</b>
IV	Levy and Collection under The Integrated Goods and Services Tax Act 2017 – Meaning of Important Terms: Integrated tax, intermediary, location of the recipient and supplier of services, output tax.	2	4
	Determination of nature of Supply – Inter-State supply and Intra-State supply – Place of Supply of Goods or Services –	2	5

Zero-rated supply.			
<b>Instructional Hours</b>			<b>15</b>
<b>V</b>	Introduction to Customs Laws in India – The Customs Act 1962 – The Customs Tariff Act 1975 – Levy and Exemption from Custom duty	2	6
	Classification of goods – Methods of valuation of imported goods – Abatement of duty in damaged or deteriorated goods – Remission on duty on lost, destroyed or abandoned goods – Customs duty drawback.	2	7
<b>Instructional Hours</b>			<b>15</b>
Total Hours			<b>75</b>

Note : Distribution of Marks Theory 100%

### Text Book(s):

- V.S. Datey, **Business Taxation**, Taxmann Publication (p) Ltd, NewDelhi. Gaurav Gupta, **Hand book of GST - Law & Practice**, Kalyani Publishers

### Reference Book(s) :

- V.Balachandran, **Indirect Taxation**, Sultan Chand & Sons, New Delhi.
- R.Parameswaran and P.Viswanathan, **Indirect Taxes: GST and Customs Laws**,Kavin Publications.

### Tools for Assessment (50 Marks)

CIA I	CIA II	CIA III	Assignment	Seminar	Poster Making	Total
8	8	10	8	8	8	50

### Mapping

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	L	M	L	M	M	M	H	M	H	M	M
CO2	M	M	L	M	L	M	M	M	H	M	H	L	H
CO3	M	M	L	M	L	M	M	M	H	M	M	H	L
CO4	M	M	L	M	L	M	M	M	H	H	L	M	H
CO5	M	M	L	M	L	M	M	M	H	M	H	L	H

H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21U3ACC619	Core Paper – XIX Income Tax Law and Practice II		
Semester: VI	Credits: 4	CIA: 50 Marks	ESE: 50 Marks

[Common to B.Com / B.Com (PA) ]

Course Objective:

To enable the students to know the principles and practices of managing the finance

Course Outcomes:

CO1	Gain Knowledge in Tax Assessment
CO2	Enhance Knowledge in assessment of HUF and Firms
CO3	Ability to solve simple tax problem in AOP and Companies
CO4	Knowledge of assessment of Co-operative society
CO5	Knowledge on various appellate tribunals and procedures

Offered by: Commerce

Course Content

Instructional Hours / Week: 5

Unit	Description	Text Book	Chapter
I	Income Tax Authorities – Procedure for Assessment	1	5
	Collection of Tax – Recovery of Tax and Refunds	1	5
<b>Instructional Hours</b>			<b>15</b>
II	Assessment of HUF	1	4
	Assessment of Firms	1	4
<b>Instructional Hours</b>			<b>15</b>
III	Assessment of AOP	1	4
	Assessment of Companies	1	4
<b>Instructional Hours</b>			<b>15</b>
IV	Assessment of Co-operative Societies – Assessment in Special Cases	1	4
<b>Instructional Hours</b>			<b>15</b>
V	Appeals and Provisions	1	5
	Penalties and Prosecution	1	5
<b>Instructional Hours</b>			<b>15</b>
<b>Total Hours</b>			<b>75</b>

**NOTE:** Distribution of Marks: Theory 40% and Problems 60%

Text Book:

1. V.P. Gaur, D.B. Narang, Puja Gaur, Rajeev Puri, Income Tax Law and Practice, Kalyani Publishers, Current Assessment Year
2. T.S.Reddy & Y. Hari Prasad Reddy, Income Tax Law and Practice, Margham Publications, Current Assessment Year

Referance Book

1. N.Hariharan, Income Tax Law and Practice, Vijay Nicole imprints private limited, Chennai, Dr.H.C.Mehrotra, Income Tax Law and Practice Sahitya Bhawan Publications,

**Tools for Assessment (50 Marks)**

CIA I	CIA II	CIA III	Assignment	Worksheet	Class Participation	Total
8	8	10	8	8	8	50

**Mapping**

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	M	H	L	L	M	M	M	M	M	H	H	H
CO2	L	M	H	L	M	M	M	M	L	M	M	H	M
CO3	L	M	H	M	L	M	M	M	M	M	H	M	H
CO4	L	M	H	L	L	M	M	M	M	M	M	H	M
CO5	L	M	H	L	M	M	M	M	H	M	H	M	M

H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21U3ACE604	Discipline Specific Elective – II (A) Business Finance		
Semester : VI	Credits : 4	CIA : 50 Marks	ESE : 50 Marks

(Common for B.Com./ B.Com.CA/ B.Com.PA/ B.Com. Banking)

#### Course Objective:

Enhance the students to understand financial concepts and its effective utilization in business.

#### Course Outcomes:

CO1	Understand the concept of business finance
CO2	Capacity to prepare the financial plans
CO3	Able to understand the sources of finance
CO4	Construct optimum Capital Structure
CO5	Knowledge on Over capitalization and undercapitalization

Offered by : Commerce

#### Course Content

Instructional Hours / Week: 5

Unit	Description	Text Book	Chapter
I	Business Finance: Introduction – Meaning – Concepts - Scope – Function of Finance Traditional and Modern . Concepts – Contents of Modern Finance Functions	1	1.
	<b>Instructional Hours</b>		<b>15</b>
II	Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals	1	2
	<b>Instructional Hours</b>		<b>15</b>
III	Sources and Forms of Finance: Equity Shares, Preference Shares, Bonds, Debentures and Fixed Deposits – Features – Advantages and Disadvantages- Lease Financing: Meaning – Features – Forms – Merits and Demerits.	2	3
	<b>Instructional Hours</b>		<b>15</b>
IV	Capital Structure – Cardinal Principles of Capital structure – Trading on Equity – Cost of Capital – Concept – Importance – Calculation of Individual and Composite Cost of Capital.	2	2
	<b>Instructional Hours</b>		<b>15</b>
V	Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalisation: Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalisation	1	6
	<b>Instructional Hours</b>		<b>15</b>
<b>Total Hours</b>			<b>75</b>

#### Text Book(s) :

1. R.M. Sri Vatsava, **Essentials of Business Finance** Himalaya Publishing House , New Delhi, 2013.
- 2 . S.N. Maheswari, **Financial Management Principles and Practice**, Sultan Chand & Sons Educational Publishers, New Delhi, 2012

**Reference Book(s) :**

1. I.M. Pandey, **Financial Management**, Vikas Publishing House Pvt. Ltd, 2015
2. M.Y. Khan and Jain, **Financial Management**, Tata Mcgraw Hill Publishing Company, 2009.

**Tools for Assessment (50 Marks)**

CIA I	CIA II	CIA III	Assignment	Seminar	Poster Making	Total
<b>8</b>	<b>8</b>	<b>10</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>50</b>

**Mapping**

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	M	M	M	L	L	L	M	L	H	M	H	M	M
<b>CO2</b>	H	M	M	L	L	L	M	L	H	M	L	M	H
<b>CO3</b>	H	M	M	L	L	L	M	L	H	M	M	H	L
<b>CO4</b>	H	M	M	L	L	L	M	L	H	M	L	M	M
<b>CO5</b>	H	M	M	L	L	L	M	L	H	M	L	M	H

**H-High; M-Medium; L-Low.**

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21U3CRE605	Elective – II ( B ) Mercantile Law		
Semester: V	Credits: 4	CIA: 50 Marks	ESE: 50 Marks

**Course Objective:**

To provide an overview of important laws those have a bearing on the conduct of business in India

**Course Outcomes:**

CO1	Explain the basic elements of forming an enforceable contract and agreement.
CO2	Classify various negotiable instruments and reason of its dishonor.
CO3	Enumerate the types of companies its management and its rules of corporate governance
CO4	Knowledge about Indian Partnership Act
CO5	Demonstrate the sale of Goods Act

Offered by: Commerce

Course Content		Instructional Hours / Week: 5	
Unit	Description	Text Book	Chapter
I	An Overview of Indian Contract Act 1872 - Definition- Nature of Contracts – Types of Contract - Essentials of a Contract	1	1
	Offer – Acceptance – Capacity of Parties – Free Consent	1	1
		<b>Instructional Hours</b>	<b>15</b>
II	Capacity of Contract – Free Consent - Consideration and Legality of Object - Void Agreements and Contingent Agreements -	1	5
	Performance and Discharge - Remedies for Breach and Quasi Contracts	1	6
		<b>Instructional Hours</b>	<b>15</b>
III	Specification Contracts and Arbitration Indemnity and Guarantee - Bailment and Pledge	2	1
	Contract of Agency -Carriage of Goods	2	2
		<b>Instructional Hours</b>	<b>15</b>
IV	Definition and Registration of Partnership -Rights, Duties, and Liabilities of Partners	2	4
	Dissolution of PartnershipFirms	2	5
		<b>Instructional Hours</b>	<b>15</b>
V	Nature of Control of Sale - Conditions andWarranties - Transfer of Ownership and Delivery	2	6
	Rights of an Unpaid Seller	2	7
		<b>Instructional Hours</b>	<b>15</b>
		Total Hours	75

**Text Books :**

1. N.D.Kapoor, Elements of Mercantile Law, Sultan Chand & Sons, 2014.
2. Kathiresan & Dr.Radha, Business Law, Prasanna Publishers & Distributors, 2006.

**Reference Book(s):**

1. R.S.N. Pillai & Bhagavathi, Business Law, Sultan Chand & Sons, 2013.
2. N.D.Kapoor, Business Law, Sultan Chand & Sons, 2014.

**Tools for Assessment (50 Marks)**

CIA I	CIAII	CIA III	Assignment	Seminar	Poster Making	Total
8	8	10	8	8	8	50

**Mapping**

CO \ PO	PO													
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	M	M	M	L	L	M	M	L	H	M	H	M	M	
CO2	H	M	M	L	M	L	M	L	H	M	L	M	H	
CO3	H	M	M	L	L	M	M	L	H	M	M	H	L	
CO4	H	M	M	M	L	L	M	L	H	M	L	M	M	
CO5	H	M	M	L	L	M	M	L	H	M	L	M	H	

H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by



Course Code	Title		
21U3ACE606	Elective Paper II (C) Supply Chain Management		
Semester: VI	Credit: 4	CIA: 50 Marks	ESE: 50 Marks

(Common for B.Com and B.Com PA)

### Course Objective:

To create awareness about the supply chain activities taken in order to deliver the goods

### Course Outcome:

CO1	Understand the fundamental concept of Supply Chain Management
CO2	Outline the pull and push strategies
CO3	Gain Knowledge on Customer service and distribution channels
CO4	Acquire knowledge on business models and integration
CO5	Knowledge on Investigation and Electronic Auditing

Offered by: Commerce

### Course Content

Instructional Hours / Week: 5

Unit	Description	Text Book	Chapter
I	Supply Chain Management-Meaning, Definition-Importance-Functions.	1	3
	Integrated Supply Chain Management-Supply Contracts –Centralized Vs. Decentralized System	1	3
<b>Instructional Hours</b>		<b>15</b>	
II	Integrated Supply chain Management-Process-Supply Chain Information Technology- Supply chain Integrates-Push, Pull strategies–Demand driven strategies	2	5
	<b>Instructional Hours</b>		<b>15</b>
III	<b>Customer Service and Channels-</b> Customer Service-Customer Satisfaction- Channels of Distribution & Service	1	4
	Strategic Alliances: Frame work for strategic alliances – 3PL –merits and demerits	1	3
<b>Instructional Hours</b>		<b>15</b>	
IV	<b>Business Models and Sourcing-</b> Anticipatory to Response-Based Business Models	2	3
	Retailers –Supplier partnership –advantages and disadvantages of RSP –distributor Integration	1	4
<b>Instructional Hours</b>		<b>15</b>	
V	Purchasing vs. Procurement- Procurement Strategies benefits and risks –framework for make/buy decision –e-procurement –frame work of e-procurement	1	5
	Dimension of customer Value —value added services –strategic pricing –smart pricing –customer value measurement	1	4
<b>Instructional Hours</b>		<b>15</b>	

<b>Total Hours</b>	<b>75</b>
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Note : Distribution of Marks Theory 100%

**Text Book(s):**

1. Donald J Bowerso, **Logistics & Supply Chain Management**, Tata Mcgrew Hill, 2008.
2. Closs David J Cooper M, **Logistics & Supply chain Management**, Tata Mcgrew Hill, 2008.

**Reference Book(s):**

1. Martin Christopher, **Logistics & Supply Chain Management**, Pearson Education, 2007.
2. Agarwal D.K, **Logistics Supply Chain Management**, Mac Million India Ltd., 2007.

**Tools for Assessment (50 Marks)**

CIA I	CIA II	CIA III	Assignment	Seminar	Poster Making	Total
8	8	10	8	8	8	50

**Mapping**

PO \ CO	PO								PSO				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	M	L	L	L	M	L	H	M	H	M	M
CO2	H	M	M	L	M	L	M	L	H	M	L	M	H
CO3	H	M	M	M	L	L	M	L	H	M	M	H	L
CO4	H	M	M	L	L	M	M	L	M	M	L	M	M
CO5	H	M	M	L	L	L	M	L	H	M	L	M	H

H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title	
21U4AC3ED1	Extra Department Course – I Fundamentals of Accounting	
Semester: III	Credit: 2	ESE: 50 Marks

**Course Objective:**

To enable the students to understand the concepts and conventions of basic accounting.

**Course Outcomes:**

CO1	Acquire basic accounting concepts
CO2	Knowledge on fundamentals of accounting
CO3	Enable to record financial information
CO4	Ability to prepare final accounts
CO5	Awareness about non- profit organization accounts

Offered by: Commerce

CourseContent

Instructional Hours / Week:2

Unit	Description	Text Book	Chapter
I	Introduction to Accounting - Meaning, definition, scope and objectives – Branches of Accounting -Bookkeeping and Accounting - Accounting concepts – Principles and Conventions – Classification of accounts.	2	1 & 2
<b>Instructional Hours</b>			<b>6</b>
II	Journal – Posting of ledgers, Balancing of ledger accounts.	1	6
<b>Instructional Hours</b>			<b>6</b>
III	Preparation of subsidiary books - Trial Balance – Bank Reconciliation Statement.	1	3, 9
<b>Instructional Hours</b>			<b>6</b>
IV	Preparation of Final Accounts of Sole trader with simple adjustments.	2	5
<b>Instructional Hours</b>			<b>6</b>
V	Receipts and Payments Account - Income and Expenditure Account	2	26
<b>Instructional Hours</b>			<b>6</b>
<b>Total Hours</b>			<b>30</b>

**NOTE: Distribution of Marks: Theory 40% and Problems 60 %**

**Text Book(s):**

1. K.L.Nagarajan, N.Vinayakam, P.L.Mani, **Principles of Accountancy**, S Chand Publications,2013.
2. T.S.Reddy, A.Murthy, **Financial Accounting**, MarghamPublications,2015.
3. Murthy & Gurusamy, **Cost Accounting**, Margham Publications,2015.

**Reference Book(s):**

1. S.P. Jain & K.L.Narang, **Financial Accounting**, Kalyani Publishers,2008.
2. T.S.Reddy, A.Murthy, **Advanced Accounting**, Margham Publications,2015.
3. P.C.Tulsian., **Advanced accountancy**, Tata Mc Graw Hill Publishing Co., Ltd New Delhi.2014.
4. S.K.Maheswari, T.S.Reddy, **Advanced Accountancy**, Vikas publishers,2010.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title	
21U4AC3ED2	Extra Department Course – II Modern Banking	
Semester: III	Credits: 2	ESE: 50 Marks

**Course Objective:**

To gain basic knowledge in the field of banking.

**Course Outcomes:**

CO1	Define the basic banking concepts
CO2	List the central banking functions
CO3	Explain the features of ATM
CO4	Make use of mobile banking services
CO5	Infer e-banking services and its risks

Offered by: Commerce

Course Content

Instructional Hours / Week: 2

Unit	Description	Text Book	Chapter
I	Banking – Definition – Classification of Banks Banking System	1	6
	Functions of Commercial Banks		
<b>Instructional Hours</b>			<b>6</b>
II	Central Bank – Functions – Credit control measures	2	5
	Role of RBI in Regulatory and Controlling Banks.	2	3
<b>Instructional Hours</b>			<b>6</b>
III	ATM – Features – Mechanism – Benefits – Shared ATM Network in India – Electronic Funds Transfer System- RTGS – Debit Card – Credit Card – IMPS – NEFT.	2	7
<b>Instructional Hours</b>			<b>6</b>
IV	Mobile Banking – meaning – Services – Security issues – Telephone Banking – Mechanism – Telephone Banking system – Call centers	2	9
<b>Instructional Hours</b>			<b>6</b>
V	E-Banking – meaning – Benefits – Risk management for E- Banking	2	11
	Internet Banking – Mechanics of Internet Banking – Drawbacks of Internet Baking	2	15
<b>Instructional Hours</b>			<b>6</b>
<b>Total Hours</b>			<b>30</b>

Note: Distribution of marks : 100% Theory

**Text Book(s):**

1. Natarajan. S & Parameswaran R, **Indian Banking**, S. Chand & Company Ltd.,2004.
2. Gorden & Natarajan, **Financial Markets & Services**, Himalaya Publishing House,2007.

**Reference Book(s):**

1. Gorden & Natarajan, **Banking Theory Law & Practice**, Himalaya PublishingHouse,2007.
2. Gurusamy.S, **Banking Theory Law & Practice**, Mc Graw Hill Education India Pvt.Ltd.2008.
3. Varshney P.N, **Banking Theory Law & Practice**, Sultan Chand & Sons, NewDelhi,2015.
4. Shekar & shekar, **Banking Theory Law & Practice**, Vikas Publishing housePvt.Ltd, New Delhi,2014.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title	
21UACSS01	Self Study Paper - I Capital Market Operations	
Semester: II to V	Credits: 2	ESE: 50 Marks

**Course Objective:**

To enable the students get the fundamental knowledge about Stock Market Operations.

**Course Outcomes**

CO1	Understand the Concept of Stock Market Operations
CO2	Ability to identify the stock exchange operations
CO3	Knowledge on NSE & BSE
CO4	Able to calculate BSE index & NSE index
CO5	Understand the functions of SEBI

**Offered by: Commerce**

**Course Content**

**Instructional Hours / Week: Nil**

Unit	Description
I	Capital Market: Need and importance–Structure –Primary and Secondary Market
II	New Issue Market Functions –Methods of Issue.
III	Stock Market - Functions of Stock Exchanges
IV	Listing of Securities NSE –Procedures-Advantages of Listing –Screen Based Trading Settlement–Depository –Advantages-Depository Participants (DP)- Demat Accounts
V	SEBI –Functions of SEBI-Investors’ protection in primary market

**Text Book(s):**

- 1: V.A. Avadhani, **Indian Capital Market**, ,Himalaya Publishing House ,Mumbai 2015
2. E.Gordon and K. Natarajan: **Financial Markets and Institutions**, Himalaya Publishing House , Mumbai. 2014.

**Reference Book(s):**

1. B. Santhanam, **Financial Services**, Margham Publications, Chennai-17. 2010
2. Preeti Singh: **Investment Management**, Himalaya Publishing House, Mumbai, 2006.
3. Punidhavadhi Pandiyan, **Security Analysis and Portfolio Management**, Himalaya Publishing House, Mumbai. 2012

Course Designed by	Verified by HOD	Checked by	Approved by



Course Code	Title	
21UACSS02	Self Study Paper -II Personal Investment Management	
Semester: II to V	Credit: 1	ESE: 50 Marks

**Course Objective:**

To enhance the students get the investment knowledge about to various investment schemes.

**Course Outcomes**

<b>CO1</b>	Understand the Concept of investment
<b>CO2</b>	Ability to identify the various investment schemes
<b>CO3</b>	Knowledge on various bank deposits
<b>CO4</b>	Able to calculate bank interest rate
<b>CO5</b>	To understand the mutual funds

**Offered by: Commerce**

**Course Content**

**Instructional Hours / Week: Nil**

Unit	Description
<b>I</b>	Investment Objectives of Investment-Principles-Types-Calculation of simple interest-Compound Interest.
<b>II</b>	Bank Deposit Types-Features-Advantages-Fixed Deposit-Savings Bank Account-Recurring deposit-Current Account.
<b>III</b>	Post Office Investments and Company Bonds and Deposits Post office investments- NSC, POTD, POSB, PPF, Features-Advantages-Company Debentures/Bonds-Company Fixed Deposit-Types-Features-Advantages.
<b>IV</b>	Securities Market Securities market-Primary Market-IPO-Book Building-Secondary Market-Stock Exchanges-Functions-Trading in Stock Exchanges-Advantages of investing in shares.
<b>V</b>	Mutual Funds Features of Mutual Funds investments –Types-Advantages.

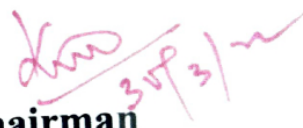
**Text Book(s):**

1. B. Santhanam, **Banking Theory and Law Practice**, Margam Publications, 2009.
2. Bhalla . V.K **Investment Management**, S.Chand & Co. New Delhi, 2009.

**Reference Book(s):**

1. Natarajan.L, **Investment Management**, Margham Publications, Chennai, 2010
2. Sulochana.M. **Investment Management**, Kalyani Publishers, New Delhi, 2014

Course Designed by	Verified by HOD	Checked by	Approved by

  
**Chairman**  
**Board of Studies**  
**Department of Commerce**  
**Nehru Arts and Science College (Autonomous)**  
**Coimbatore**