

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. WITH PROFESSIONAL ACCOUNTING

CURRICULUM & SYLLABUS



EFFECTIVE FROM 2021-22

CURRICULUM

DEPARTMENT OF COMMERCE – B.Com (PA)

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

PEO1 Able to pursue higher education in their core areas of Commerce / Management / Social Science / professional course like CA, CMA or CS

PEO2 Develop professional skills in all functions areas of Commerce and Management

PEO3 Exhibit team spirits; skills and values to learn and adapt to change throughout their professional career

PEO4 Become the full-fledged Accounting, Taxation and Finance professional

PEO5 Demonstrate professional expertise in financial planning, analysis, control, decision support and professional ethics with the employees(modify the sentences focused on professional not with employees)

Programme Outcomes (POs)

On Successful completion of the Programme, the graduates will have

| | | |
|------------|---------------------------------------|---|
| PO1 | Critical Thinking | 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. |
| PO2 | Usage of Technology | Equip the students to meet the industrial needs by utilizing tools and technologies for Peer Communication, Data Interpretation and Problem-Solving aspects. |
| PO3 | Effective Communication | Develop language competence and be proficient in oral and written communication with a focus on LSRW. |
| PO4 | Environment and Sustainability | Understand the consequential responsibilities to analyze and realise the interactions between social and environmental sustainability procedures and create processes. |

| | | |
|------------|---------------------------------|--|
| PO5 | Individual and Team Work | Function effectively as an individual, and as a member or leader in diverse teams, and in multidisciplinary settings and manifest the best outcomes. |
| PO6 | Ethics and Values | Acquire life skills to become a better human being and apply ethical principles and commit to professional ethics and responsibilities. |
| PO7 | Social Interactions | 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 |
| PO8 | Life Long Learning | Engage in lifelong learning and Work on career enhancement and adapt to changing personal, professional and societal needs. |

Programme Specific Outcomes (PSOs)

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

PSO1 To become Auditor

PSO2 To become Corporate Secretary

PSO3 To become Entrepreneur

PSO4 To become Tax Consultant

PSO5 To become Financial Analyst



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Scheme of Examination

B.Com with Professional Accounting

(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 | 21U3ACC102 | Core Paper – II Introduction to Information Technology | 4 | 3 | 50 | 50 | 100 | 4 |
| | III | 21U3CPP103 | Core Paper – III Computer Application Practical – I (Office Automation) | 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 | - | - | - | - | - |
| | | | | 30 | | | | 600 | 24 |
| 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 | 21U3CPC204 | Core Paper – IV Cost Accounting | 6 | 3 | 50 | 50 | 100 | 4 |
| | III | 21U3CPP205 | Core Paper – V 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 |
| | | | | 30 | | | | 550 | 22 |

| 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 | 21U3CPC308 | Core Paper – VIII Industrial Law | 5 | 3 | 50 | 50 | 100 | 4 |
| | III | 21U3ACA303 | Allied Paper – III Managerial Economics | 5 | 3 | 50 | 50 | 100 | 4 |
| | IV | 21U4CPS301 | Skill Based Paper – I Digital Marketing | 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 | 3 | 50 | | 50 | 2 |
| | IV | 21U4AC3ED1 | Extra Departmental Course | 2 | 3 | -- | 50 | 50 | 2 |
| | IV | 21U4AC3ED2 | | -- | 50 | 50 | 2 | | |
| IV | 21U4HVY402 | Value Education – Human Values and Yoga Practice II | 1 | -- | -- | -- | -- | -- | |
| IV | 21U4CPVALC | **Skill enhanced Add on Course- Institute Industry Linkage | -- | -- | -- | -- | -- | -- | |
| | | | | 30 | | | | 575 | 23 |
| IV | III | 21U3CPC409 | Core Paper – IX Executive Business Communication | 4 | 3 | 50 | 50 | 100 | 4 |
| | III | 21U3CPC410 | Core Paper – X Advanced Accountancy | 6 | 3 | 50 | 50 | 100 | 4 |
| | III | 21U3CPC411 | Core Paper – XI Principles of Auditing | 4 | 3 | 50 | 50 | 100 | 4 |
| | III | 21U3CPP412 | Core Paper – XII Computer Application Practical – II : Computerized Accounting (Tally with GST) | 4 | 3 | 50 | 50 | 100 | 4 |
| | III | 21U3ACA404 | Allied Paper – IV Company Law and Secretarial Practice | 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 | 21U4CPVALC | **Skill Enhancement Add on Course- Institute Industry Linkage | -- | -- | -- | -- | -- | -- | |
| | | | | 30 | | | | 675 | 27 |

| Semester | Part | Course Code | Name of the Course | Instruction hours / week | of Examinat | 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 and Practice – I | 5 | 3 | 50 | 50 | 100 | 4 |
| | III | 21U3ACC515 | Core Paper – XV Business Research Methods | 6 | 3 | 50 | 50 | 100 | 4 |
| | III | 21U3CPC516 | Core Paper – XVI Financial Reporting | 5 | 3 | 50 | 50 | 100 | 4 |
| | III | 21U3CPE501 / 21U3CPE502 / 21U3ACE503 | Discipline Specific Elective Paper – I | 5 | 3 | 50 | 50 | 100 | 4 |
| | IV | 21U4CPS503 | Skill Based Paper – III Strategic Management | 4 | 3 | 30 | 45 | 75 | 3 |
| | | | | 30 | | | | 575 | 23 |
| VI | III | 21U3CPC617 | Core Paper – XVII Auditing and Assurance | 5 | 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 and Practice – II | 6 | 3 | 50 | 50 | 100 | 4 |
| | III | 21U3ACE604 / 21U3ACE605 / 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 |
| | V | 21U5EXT601 | Extension Activities | -- | -- | 50 | -- | 50 | 2 |
| | | | | 30 | | 195 | 430 | 625 | 25 |
| | | | | | | | | 3600 | 144 |
| Additional Credit (Optional) | | | | Semester II – VI | | | | | 8\$ |

Basic Tamil – Students who have not studied Tamil upto 12th standard

Advanced Tamil – Students who have not studied Tamil language upto 12th / 10th 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 | 21U3CPE501 | Financial Management |
| | 21U3CPE502 | Corporate Governance and Business Ethics |
| | 21U3ACE503 | Consumer Affairs |
| Elective II | 21U3ACE604 | Business Finance |
| | 21U3ACE605 | Entrepreneurial Development |
| | 21U3ACE606 | Supply Chain Management |
| Elective III | 21U3ACE607 | Investment Management |
| | 21U3ACE608 | Financial Markets |
| | 21U3ACV609 | Project Work & Viva Voce |

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 |


 30/3/22
Chairman
BoS - Commerce

SYLLABUS

| 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 | சங்க இலக்கியம் | |
| | 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 | |
| | Instructional Hours 15 | |
| II | அற இலக்கியம் - நீதிநூல்கள் | |
| | 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 | | |
| | Instructional Hours 15 | |
| III | பெண்ணியம் | |
| | 1. பூச்சி வாழ்க்கை – ஆண்டாள் பிரியதர்சனி (சயம் பேசும் கிளி) | |
| | 2. தொட்டிச்செடி – கவிஞர் இளம்பிறை | |
| | 3. அம்மா – சுகிர்தராணி | |
| 4. நீரில் அலையும் முகம் - அ.வெண்ணிலா | | |
| | Instructional Hours 15 | |
| IV | சிறுகதைகள் | |
| | 1. குட்டி ரேவதி – நிறைய அறைகள் உள்ள வீடு | |
| | 2. ஜெயமோகன் - யானை டாக்டர் | |
| | 3. ச.தமிழ்ச்செல்வன் - வெயிலோடு போய் | |
| | 4. வண்ணநிலவன் - எஸ்தர் | |
| 5. உமா மகேஸ்வரி - மரப்பாச்சி | | |
| | Instructional Hours 15 | |
| V | தமிழ் - இலக்கிய வரலாறு | |
| | 1. புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும் | |
| | 2. சிறுகதையின் தோற்றமும் வளர்ச்சியும் | |
| 3. படிமம் குறியீடு பற்றிய – விளக்கம் | | |
| | Instructional Hours 15 | |
| | Total Hours 75 | |

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, ஐ - 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 செஞ்சரி 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 अंग्रेज़ी 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 : अंग्रेज़ी-हिंदी (अनुवाद अभ्यास-3) (1-15) | निर्देशात्मक घंटे | 10 |
| V | पारिभाषिक शब्दावली | निर्देशात्मक घंटे | 10 |
| | | कुल घंटे | 75 |

पाठ्यपुस्तक:

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

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

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 |
| | | Total Hours 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 |
| | | Total Hours 75 |

Text Book :

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

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

H-High; M-Medium; L-Low

| Course designed by | Verified by | Checked by | Approved by |
|---------------------------|--------------------|-------------------|--------------------|
| | | | |

| 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 |
| CO4 | Execute and exercise LSRW skills in academic and career |
| CO5 | Evaluate the language skills through literature |

Offered by: Department of English**Course Content****Instructional Hours / Week: 5**

| Unit | Description | Text Book | Chapter |
|----------------------------|--|-----------|-----------|
| I | Prose Leigh Hunt – Getting Up On Cold Morning Rajagopalachari – Tree Speaks Swami Vivekananda – The Secret of Work | 1 | 1-3 |
| Instructional Hours | | | 15 |
| II | Poetry D.G Rossetti – The Blessed Damozel Maya Angelou -Phenomenal Women A. K. Ramanujan – A River | 1 | 4-6 |
| Instructional Hours | | | 15 |
| III | Short Stories O. Henry – The Last Leaf R. K. Narayan – The Missing Mail Oscar Wilde - The Happy Prince | 1 | 7-9 |
| Instructional Hours | | | 15 |

| | | | |
|----------------------------|---|---|-----------|
| IV | Grammar and Vocabulary Parts of Speech Tenses – Present, Past, Vocabulary of the specific domain, Punctuations, Kinds of Sentences. | 1 | 10-13 |
| Instructional Hours | | | 15 |
| V | Oral & Written Communication Listening : (UNIT I – IV) Listening – 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 Speaking – In a Group Discussion Forum, speak about Tongue Twisters, Critical Thinking, and Seminar Presentations on Classroom-Assignments, and Peer-Team interactions. Reading – Pronunciation practice and enhancement from Poetry, Prose, Short-stories, Magazines, News Paper etc Writing – Asking & Giving Directions/Instructions, Developing Hints, and Filling Forms. | 1 | 14-17 |
| Instructional Hours | | | 15 |
| Total Hours | | | 75 |

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

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

| Course Designed by | Verified by HoD | Checked by | Approved by |
|--------------------|-----------------|--|---------------------------------|
| Ms. J. Mercy Rani | Dr. R. Malathi | Dr. K. Selvavinayaki (CDC – Convenor) | Dr. B. Anirudhan (Principal) |
| | | | |

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

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

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 |
| Instructional Hours | | | 12 |
| II | Trial balance - Errors and rectification | 4 | 4 |
| | Bank Reconciliation Statement | 3 | 9 |
| Instructional Hours | | | 12 |
| III | Final Accounts of a sole trader with adjustments | 3 | 12,13 |
| Instructional Hours | | | 12 |
| IV | Receipts and Payment, Income and Expenditure | 4 | 26 |
| | Account and Balance sheet | | |
| | Accounts of Professionals | 5 | 34 |
| Instructional Hours | | | 12 |
| 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 |
| Instructional Hours | | | 12 |
| Total Hours | | | 60 |

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

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

H-High; M-Medium; L-Low

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|-----------------|------------|-------------|
| | | | |

| | | | |
|---------------------|---|-----------------------|-----------------------|
| 21U3ACC102 | Core Paper – II Introduction to Information Technology | | |
| Semester : I | Credits : 4 | CIA : 50 Marks | ESE : 50 Marks |

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

Course Objective:

Enable students acquire thorough knowledge on the concepts and principles of information technology.

Course Outcomes:

| | |
|------------|--|
| CO1 | Understand the principles and concepts of Information Technology |
| CO2 | Distinguish the types of computers and its generations |
| CO3 | Ability to generate programme flow charts |
| CO4 | Insight on different types of operating system |
| CO5 | Capability to create Business Process Automation |

Offered by: Commerce

Course Content

Instructional Hours / Week: 4

| Unit | Description | Text Book | Chapter |
|----------------------------|---|------------------|----------------|
| I | Hardware and Software: computer systems, importance of computers in business. | 1 | 6 |
| | Data and information, data processing, data storage and data retrieval capabilities, computer applications in various areas of business, computer related jobs in business | 1 | 7 |
| Instructional Hours | | | 12 |
| II | Types of computer systems- Micro, mini, mainframe and super computers. Analog, digital and Hybrid computers, business and Scientific computer systems, First, second, third and fourth generation computers, Laptop or notebook computers , | 2 | 1 |
| | Data processing systems- batch, online and Real time system. Time sharing, multiprogramming and multiprocessing systems. Networking's: Local and wide area networks. | 2 | 1 |
| Instructional Hours | | | 12 |
| III | Components of computers input, output and storage devices, software: system software and Application software; Programming language-machine language- assembly language, higher level languages | 1 | 10 |
| | Flowchart and programme flow charts. Steps in developing a computer programme | 2 | 3 |
| Instructional Hours | | | 12 |
| IV | Operating systems: Dos, windows, VISTA windows 8, windows 10 | 2 | 4 |
| | E-Commerce. Internet- Extranet-E.mail and its uses-world wide websites-mobile computers. | 2 | 4 |
| Instructional Hours | | | 12 |

| | | | |
|----------------------------|---|-----------|---|
| V | Business Applications – Overview and types - Business Process Automation (BPA) – Phases of BPA Implementation - Applications that help entity to achieve BPA - Information Processing & Delivery channels and their role in Information Systems – Business Models B2B, B2C,C2C. | 3 | 4 |
| | Key types of Application Controls to BPA – Objectives and types of controls - Emerging technologies – Virtualization, Grid Computing, Cloud delivery model. | 3 | 3 |
| Instructional Hours | | 12 | |
| Total Hours | | 60 | |

Text Book(s):

1. Alexis Leon and Mathews Leon, **Introduction to Computers**, Vijay Nicole Imprints Ltd., 2009.
2. Sangita Sardana, Sunil Malhotra, **Introduction to Information Technology**, Kalyani Publishers, 2012.
3. Dr.P.Baba Gnanakumar, **Information Technology**, McGraw Hill Education (India), Edition 2014

Reference Book(s) :

1. Aksoy Pelin, Denardis Laura, **Introduction to Information Technology**, Cengage Learning, 2006.
2. Turbon, Rainer, Potter, **Introduction to Information Technology**, Willy India Pvt. Ltd., 1998.

Tool for Assesment (50 Marks)

| CIA I | CIA II | CIA III | Assignment | Quiz | Snap talk | 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 | M | M | M | M | L | L | M | M | M | H | M | M | M |
| CO2 | M | M | L | M | L | M | L | L | L | M | H | L | M |
| CO3 | M | M | M | H | M | M | M | H | M | M | M | M | M |
| CO4 | M | H | L | M | M | L | L | M | M | L | M | M | M |
| CO5 | H | M | M | M | M | M | M | M | L | M | M | M | M |

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

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|-----------------|------------|-------------|
| | | | |
| | | | |

| | | | |
|--------------------|--|----------------------|----------------------|
| 21U3CPP103 | Core Paper – III Computer Application Practical – I (Office Automation) | | |
| 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 |
|----------------------------|---|-----------------------|
| | Introduction to Open Office – Features available in Open Office – Open Document File Format – Accessibility Features. | |
| 1 | Create a resume for a vacancy in a company along with a covering letter. | Writer |
| 2 | Drafting a research paper for conference/publication in standard journals | Writer |
| 3 | Create a brochure for an event organized by the Department | Writer |
| 4 | Create a Spreadsheet detailing Household Expenses for a month | Calc |
| 5 | Create a Balance Sheet of a Company | Calc |
| 6 | Create Cash Flow Statement and Fund Flow Statement | Calc |
| 7 | Create a presentation of a research paper to be presented in a conference (<i>minimum of TEN slides</i>) | Impress |
| 8 | Create a Bulk Mailing List using Base and Writer | Base & Writer |
| 9 | Create a student's database with basic details, marks secured and other relevant information (<i>minimum of TEN data</i>) | Base |
| 10 | Analyze share price moment for three years period for a company listed in BSE. | Base |
| Instructional Hours | | 60 |

Tools for Assessment (25 Marks)

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

Mapping

| PO CO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|------------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|
| CO1 | M | H | M | M | M | M | M | H | L | M | M | M | L |
| CO2 | H | M | M | L | M | M | H | M | M | M | M | M | M |
| CO3 | M | M | L | M | M | M | M | M | M | H | M | M | H |
| CO4 | M | L | L | H | M | L | M | M | M | M | L | M | L |
| CO5 | M | M | M | M | M | M | M | 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 | | |
|-------------|---|---------------|---------------|
| 21U3MAA101 | Allied Paper I : Mathematics for Business | | |
| Semester: I | Credits : 4 | CIA: 50 Marks | ESE: 50 Marks |

Course Objective:

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

Course Outcome: The Students should be able to

| | |
|-----|---|
| CO1 | Memorize the basic concepts of Set theory, Simple and Compound Interest |
| CO2 | Solve 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 |
| Instructional Hours | | | 15 |
| II | Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – Rank of Matrix- Solution of Simultaneous Linear Equation | 1 | 4 |
| | Instructional Hours | | 15 |
| III | Variables, Constants And Functions: Limits of Algebraic Functions – Simple Differentiation of Algebraic Functions. | 1 | 5 |
| | Meaning of Derivations: Evaluation of First and Second order Derivatives – Maxima and Minima – Application to Business Problems. | 1 | 6,7 |
| Instructional Hours | | | 15 |
| IV | Elementary Integral Calculus: Determining Indefinite and Definite Integrals of simple Functions – Integration by Parts. | 1 | 8 |
| | Instructional Hours | | 15 |
| V | Linear programming Problem: – Mathematical Formulation - Application in Management decision making. | 2 | 1 |
| | Solving LPP using Graphical Method – Simplex Method. | 2 | 2, 3 |
| Instructional Hours | | | 15 |
| Total Hours | | | 75 |

Text Books:

1. 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
2. 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:

1. S.P. Gupta, **Statistical Methods**, Sultan Chand & Sons, 2014.
2. 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 | Model | Seminar | Assignment | Periodical Quizzes | 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 | 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 | Maximum Marks (CIA) : 50 |

Course Outcomes (CO):

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 | Natural Resources: Forest resources, Water resources, Mineral resources, Food resources, Energy resources and Land resources. | 1 | 2 |
| Instructional Hours | | | 6 |
| II | Ecosystems: 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). Activity: Prepare an album on types of Ecosystem. | 1 | 3 |
| Instructional Hours | | | 6 |
| III | Environmental Pollution: Definition Causes, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution and Noise pollution, Solid waste management. Activity: Discuss the solutions for water pollution | 1 | 5 |
| Instructional Hours | | | 6 |
| IV | Social Issues and the Environment: Water conservation, rain water harvesting, watershed management, Environmental ethics - Issue summits' and possible solutions and Public awareness. Activity: Identify and analyse a Social Issue and an Environment issue in your locality. | 1 | 6 |
| Instructional Hours | | | 4 |
| V | Disaster Management: 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 |
| Instructional Hours | | | 6 |
| Field Work: 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. | | | |
| Total Hours | | | 30 |

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 |

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

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

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 - நாலாயிரதிவ்யப் 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, கோயம்புத்தூர் - 641 001
5. முனைவர்.கதிர்முருகு-முக்கூடற்பள்ளு மூலமும் உரையும், சாரதா பதிப்பகம், சென்னை.
6. புலியூர்க்கேசிகள் தெளிவுரை-திருக்குற்றாலக்குறவஞ்சி, செல்லப்பா பதிப்பகம், சென்னை.
7. சாந்தலிங்கசுவாமிகள் - சாந்தலிங்க அடிகளார், திருமடம் வெளியீடு, பேரூர், கோவை- 10
8. அ.மாணிக்கம் உரையாசிரியர் - பட்டினத்தூர் 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 : रश्मिथी, 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: വിദ്യാർത്ഥികളി മലയാള ഭാഷയുടെ വികാസവും മലയാള സാഹിത്യത്തി നോവലുകളുടേ സ്മാനവും വായനാശീലവും വർദ്ധിപ്പിക്കുന്നു.

Course Outcomes:

| | |
|-----|--|
| CO1 | സമൂഹത്തിലെ ഒരു വിഭാഗത്തിന്റെ ജീവിതം |
| CO2 | പ്രകൃതിയും മറ്റു ജീവജാലങ്ങളുടെയും മാറ്റങ്ങൾ |
| CO3 | പ്രകൃതി നാശത്തിനതിരായി ഒന്നിച്ച് പാവപ്പെട്ടിരിക്കുന്നു |
| 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 | നോവ - എമകജെ | 15 |
| II | നോവ - എമകജെ | 15 |
| III | നോവ - എമകജെ | 15 |
| IV | ഭാഷാപരിചയം - തളിമലയാളം | 15 |
| V | ഭാഷാപരിചയം - തളിമലയാളം | 15 |
| | | Total Hours 75 |

പഠനപുസ്തകങ്ങൾ :

1. അംബികാസുത മാങ്ങാട് - എമകജെ - ഡി.സി.ബുക്സ് കോടയം
2. എം.എ.കാരാശരണി - തളിമലയാളം - ഡി.സി.ബുക്സ് കോടയം

സഹായകഗ്രന്ഥങ്ങൾ :

1. പരോഹ.എ.കൃഷ്ണപിള്ള - കരളിയുടെ കഥ - ഡി.സി.ബുക്സ് കോടയം
2. ഡോ. പനമന രാമചന്ദ്ര നായ - സമൂഹജീവനമലയാള സാഹിത്യ ചരിത്രം - ഡി.സി.ബുക്സ് കോടയം
3. ഡോ.കെ.എം. ജോജ് - ആധുനിക മലയാള സാഹിത്യ ചരിത്രം പരസ്മാനങ്ങളിലൂടെ - ഡി.സി.ബുക്സ് കോടയം
4. എരുമലേലി - മലയാള സാഹിത്യം കാലഘട്ടത്തിലൂടെ - ഡി.സി.ബുക്സ് കോടയം

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, Functional usage. Facilitate the insight and taste of Literature

Course Outcome (CO)

| | |
|-----|---|
| CO1 | Remember the themes of literary pieces |
| CO2 | Understand the author's context |
| CO3 | Comprehend the writing skills and practice it |
| CO4 | Enhance fluency over language with self-confidence. |
| CO5 | Assess the language skills using literature |

Offered by: Department of English

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

| Unit | Description | Text Book | Chapter |
|------|---|-----------|---------|
| I | Prose Sachin Tendulkar - Learning the Game Mahatma Gandhi - Women Not the Weaker Sex Issac Asimov - The Fun They had | 2 | |
| | Instructional Hours | | |
| II | Poetry Robert Frost - Stopping by Woods on a Snowy Evening William Blake - A Poison Tree Oliver Goldsmith - The Village School Master | 2 | |
| | Instructional Hours | | |
| III | Short Stories Mark Twain - The Cat and the Painkiller Japanese Folk Tale - The Envious Neighbour Khushwant Singh – Karma | 1 | |
| | Instructional Hours | | |

| | | |
|----------------------------|--|-----------|
| IV | Grammar Active and Passive Voices Direct and Indirect Speech Sentence Connectors and Linkers | 1 |
| Instructional Hours | | 15 |
| V | Oral & Written Communication (Unit I–IV) Listening – Comprehension practice from Poetry, Prose, Online Voice Practice, observing/viewing E-content (with subtitles), Guest/Invited Lectures, Conference/Seminar Presentations & Tests, and DD National News Live, BBC, CNN, VOA etc Speaking – 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. Reading – Different Reading Strategies in Poetry, Prose, Novel, Newspaper etc Writing – Dialogue/Conversation Writing, Advertisement Writing, and Creative Writing (autobiography, article etc.) for publication in Mass Media. | 2 |
| Instructional Hours | | 15 |
| Total Hours | | 75 |

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 | Model | Assignments | Seminars | Quiz | Total |
|-------|--------|-------|-------------|----------|------|-------|
| 8 | 8 | 10 | 8 | 8 | 8 | 50 |

Mapping

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

| Course Designed by | Verified by HoD | Checked by | Approved by |
|--------------------|-----------------|--|---------------------------------|
| Ls. J. Lercy Rani | Dr. R. Lalathi | Dr. K. Selvavinayaki (CDC – Convenor) | Dr. B. Anirudhan (Principal) |
| | | | |

| Course Code | Title | | |
|---------------|---------------------------------|----------------|----------------|
| 21U3CPC204 | Core Paper – IV Cost Accounting | | |
| Semester : II | Credits : 4 | CIA : 50 Marks | ESE : 50 Marks |

Course Objective:

Entrust the students in 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 : 6**

| 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 |
| | | Instructional Hours | 18 |
| 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 |
| | | Instructional Hours | 18 |
| 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 |
| | | Instructional Hours | 18 |
| 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 |
| | | Instructional Hours | 18 |
| V | Operating Costing | 2 | 9 |
| | Contract costing | 2 | 7 |
| | Reconciliation of Cost and Financial accounts | 2 | 6 |
| | | Instructional Hours | 18 |
| | | Total Hours | 90 |

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

Text Book(s):

1. S.P. Jain and KL. Narang , **Cost Accounting**, Kalyani Publishers, New Delhi,2014
2. Dr. A. Murthy & Dr. S. Gurusamy, **Cost Accounting**, Vijay Nicole Imprints Private Limited, Chennai,2014.

Reference Book(s):

1. R.S.N. Pillai and V. Bagavathi, **Cost Accounting**, S. Chand and Company Ltd., New Delhi,2016
2. T.S. Reddy & Y. Hari Prasad Reddy, **Cost Accounting**, Margam Publications, Channai,2009.

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 | M | M | L | H | M | M | M | M | M | M | L | H | M |
| CO2 | M | M | L | M | H | M | M | L | H | M | L | M | M |
| CO3 | L | M | M | L | M | H | M | M | M | M | M | L | M |
| CO4 | M | M | M | M | M | L | M | M | M | M | M | M | M |
| CO5 | M | M | L | M | M | M | M | M | M | M | L | M | M |

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

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|-----------------|------------|-------------|
| | | | |
| | | | |

| Course Code | Title | | |
|---------------|-------------------------------------|----------------|----------------|
| 21U3CPP205 | Core Paper – V 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

Course Outcomes:

| | |
|-----|---|
| CO1 | Knowledge on documents for Receipts and Payments |
| CO2 | Ability to prepare documents on Income Statements and Balance sheet |
| CO3 | Practical experience on cash book and other subsidiary books |
| CO4 | Skill to prepare documents on Bills of exchange, Account current |
| CO5 | Identify the legal documents involved in preparation of bank reconciliation statement |

Offered by: Commerce

Course Content

Instructional Hours / Week : 5

| S. No | Name of practices | Purpose | Field Work | Documents to be collected and filed | Presentation | Pra. Hrs |
|-------|--------------------------------------|--|---|--|---|----------|
| 1 | Introduction & Document for Receipts | To prepare source documents like cash memo, invoice or bill | Refer the Receipts documents | Format of Receipts documents | List down the procedure for preparation of receipt documents in record note | 6 |
| 2 | Documents of Payments | To prepare payments bill like pay-in-slip and cheque. | Refer payment documents | Format of Payments documents | List down procedure for Preparation of payment documents in record note. | 6 |
| 3 | Documents on Supplies | to identify the legal documents of supplies like sales, sales returns and credit note. | Refer legal documents about supply bills. | Format of Supply documents | List down procedure for preparation of Supplies documents in record note. | 6 |
| 4 | Documents on Income Statements | To Identify the legal documents in connection with Income statement. | To Analyze the Income statement. | To identify the income statement of a company and Interpret the items in Income statement. | List down the step for preparation of income statements with Data Flow Diagrams (DFD) and Flowcharts. | 6 |

| | | | | | | |
|----|--|--|---|---|--|---|
| 5 | Documents on Balance Sheet | To Identify the legal documents in connection with Balance Sheet | To Analyze the Balance Sheet. | To identify the Balance sheet of a company Interpret the Items in Balance Sheet. | List down the step for preparation of Balance Sheet with Data Flow Diagrams(DFD) and Flowcharts. | 7 |
| 6 | Maintenance of Cash Book and other subsidiary books. | To know the format for the subsidiary books. | To identify the Cash book and subsidiary books of a company. | Represent the cash book separately with single, double and triple column and othersubsiary books. | Write down the procedure for preparation of subsidiary books in recordnote. | 7 |
| 7 | Documents on Bills of Exchange, Account Current and Average Due Date | To know the Bill of exchange practice. | To identify the model Bill of exchange, Account Current and Average Due date. | To represent these documents with Data Flow Diagrams and flowcharts. | Write the procedure for preparation of these documents in Record note. | 7 |
| 8 | Documents on Bank Reconciliation Statement | To identify the legal documents in connection with BRS like bank Pass Book and Cash Book. | To analyze the transaction affecting the Bank Pass Book And Cash Book. | To reconcile BRS with Data Flow Diagram. | List down the procedure for preparation of Balance sheet in recordnote. | 7 |
| 9 | Installment Payment system | To know the format for the Installment system. | To identify the form. | - | Build a model for Installment system and DFD in recordnote. | 5 |
| 10 | Bank deposits and loan system | To identify the forms for deposits, withdrawal money Transfer, Interbank money transfer and RTGS etc., | Visit any bank website and dowload the forms for your reference. | Collect the forms and interpret forms. | Build a model for deposit mobilization and loan system. | 6 |

| | | | | | | |
|----|--|---|--|---|---|----|
| 11 | Procedural aspects of Depreciation as per Income Tax Act cum Companies Act and other Legislatures. | To identify the concept of depreciation under Income tax Act and companies Act. | Refer Depreciation rules regarding income tax purpose and companies Act. | List down the procedure for Percentage of depreciation. | Write down the procedure for preparation of model for Depreciation. | 6 |
| 12 | Accounting Equation | To create n number of transactions for drafting final accounts. | Construct your own analysis over the transaction in building final accounts. i.e., preparation of trading P/L Account and Balance sheet. | Interpret the Transaction you created. | Write down the step in creation Accounting Equation. | 6 |
| | | | | | | 75 |

Tools for Assessment (25 Marks)

| Models | Reports | Demonstration | Test 1 during Mid Semester | Test 2 As model test at the end of the Sem | Observation Note | Total |
|--------|---------|---------------|----------------------------|--|------------------|-------|
| 4 | 4 | 4 | 5 | 5 | 3 | 25 |

Mapping

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

Course Objectives:

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

Course Outcome: The Students should be able to

| | |
|-----|--|
| CO1 | List different types of data collection 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 | Compute living indices and seasonal fluctuations 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 | Statistics: 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, |
| | Measures of Central Tendency: Mean, Median, Mode | 1 | 7 |
| | | Instructional Hours | 18 |
| II | Measures of Dispersion: Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation | 1 | 8 |
| | | | Instructional Hours |
| III | Correlation: Meaning and Definition – Scatter Diagram, Karl Pearson’s co-efficient of Correlation- Spearman’s Rank Correlation – Co-efficient of Concurrent deviation | 1 | 12 |
| | Regression Analysis: Meaning of regression and linear regression – Regression in two variables- Uses of Regression. | 1 | 13 |
| | | Instructional Hours | 18 |
| IV | Index Numbers: Index Number – Un weighted and Weighted indices – Tests of index numbers – Consumers price and cost of living indices. | 1 | 10 |
| | Time Series: Definition- Uses- Components – Secular trend – Method of least square – Seasonal fluctuation – Method of Simple Average. | 1 | 14 |
| | | Instructional Hours | 18 |
| V | Hypothesis : Introduction – Definition- Testing of Hypothesis – Types of Errors – Point of Estimation (only Theory) | 2 | 3 |
| | Analysis of Variance: One way and Two way classification- Simple problems. | 2 | 5 |
| | | Instructional Hours | 18 |

Total Hours

90

Text Book(s):

- 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
- 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:

- S. C. Gupta and V. K. Kapoor, Fundamentals of Mathematical Statistics, S.Chand and Sons, Reprint, 2009.
- 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 | Seminar | Assignment | Periodical Quizzes | 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 | L | H | H | H | H | M | H | M | M | M | M |
| CO2 | H | M | L | M | M | M | M | M | L | L | L | L | M |
| CO3 | H | M | L | H | H | H | H | H | M | M | M | M | M |
| CO4 | H | M | L | H | M | M | H | M | M | M | M | M | M |
| CO5 | H | M | L | H | H | H | H | H | L | L | M | M | H |

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

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|-----------------|------------|-------------|
| | | | |
| | | | |

| Course Code | Title | |
|--------------|--|----------------------------|
| 21U4HRC202 | Ability Enhancement Compulsory Course : Human Rights and Constitution of India | |
| 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 | Constitution – Structure and Principles - 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 |
| | | Total Hours | 30 |

Text Book:

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

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

Mapping

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

| Course Designed by | Verified by | Checked by | Approved by |
|---------------------------|--------------------|-------------------|--------------------|
| | | | |

| Course Code | Title | |
|------------------|----------------------------------|--------------------------|
| 21U4HVVY201 | Human Values and Yoga Practice I | |
| Semester: I & II | Credits: 2 | Maximum Marks : 50 (CIA) |

Course Outcomes (CO):

| | |
|-----|---|
| CO1 | To inculcate a sense of respect towards harnessing values of life and spiritof fulfilling social responsibilities. |
| CO2 | To inspire individuals to choose their own personal, social, moral and spiritual values and be aware of practical methods for developing and deepening. |
| CO3 | To understand and apply the knowledge of Cultural Education |
| CO4 | To understand the importance of Meditation and to practice Meditation |
| CO5 | To perform simple Physical Exercise. |

Course Content**Instructional Hours / Week: 1 (For Semester I and II)**

| Unit | Description | Instructional Hours |
|--------------------|--|---------------------|
| I | Human Values -Introduction-Definition of Ethics and Values-Character and Conduct -Nature and Scope of Ethics. | 6 |
| II | Individual and Society -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 | Power of Meditation- Development of mind in stages - Mental Frequencies - Methodsfor Concentration.Meditation Practices - Surya Namaskar. | 6 |
| V | Simplified Physical Exercise – Kayakalpa Practices - Training for Potentialising the Mind. | 6 |
| Total Hours | | 30 |

Textbook:

1. “Value Education”, compiled by Centre for Human Excellence, Nehru Arts and Science College.

Assessment Criteria:

| 25 marks | 25 marks |
|---|---|
| Comprehensive test 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 | H | M | M | L | M |
| CO2 | - | - | - | L | M | H | M | H | M | M | M | M | L |
| CO3 | - | - | - | L | M | H | S | H | H | M | L | M | M |
| CO4 | - | - | - | L | L | H | M | H | M | H | M | L | M |
| CO5 | - | - | - | L | L | H | M | H | M | M | M | M | L |

| Course designed by | Verified by | Checked by | Approved by |
|--------------------|-------------|------------|-------------|
| | | | |

| | | | |
|----------------------|---|----------------------|----------------------|
| 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 Outcome:

| | |
|-----|---|
| 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 |
| Instructional Hours | | | 18 |
| II | Redemption of Preference Shares | 1 | 3 |
| | Debentures – issue – Redemption : Sinking Fund Method | 1 | 4 |
| Instructional Hours | | | 18 |
| III | Preparation of Company Final Accounts with reference to Part II schedule VI of Indian companies (Amended) Act, Computation of Managerial Remuneration. | 1 | 7 |
| Instructional Hours | | | 18 |
| IV | Amalgamation, Absorption and Reconstruction (Internal & External) (Simple problems only) – Liquidation of Companies | 1 | 22 |
| Instructional Hours | | | 18 |
| V | Valuation of goodwill, Methods; Valuation of Shares, Need for valuation | 1 | 11 |
| Instructional Hours | | | 18 |
| | | Total Hours | 90 |

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

Text Book(s):

1. T.S.Reddy & A.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 | 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 | M | M | L | M | M | M | H | M | M | L | M | M | M |
| CO2 | M | H | L | M | M | M | M | M | L | M | M | H | M |
| CO3 | M | M | M | M | M | M | M | M | H | M | M | L | M |
| CO4 | M | M | L | M | M | H | M | M | M | M | H | M | L |
| CO5 | M | M | L | M | M | M | M | M | M | H | L | M | M |

M

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

| Course Designed by | Verified by HOD | Checked by | Approved by |
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|----------------------|---|----------------------|----------------------|
| 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 the banking sector.

Course Outcome:

| | |
|-----|---|
| 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 – Relationship between banker and customer – special features of RBI, Banking Regulation Act 1949 | 1 | 4 |
| | RBI Credit Control Measure – Secrecy of customer Account. | 1 | 3 |
| Instructional Hours | | | 15 |
| II | Bank Pass book – Collecting Banker – banker lien. | 1 | 3 |
| | Opening of account – special types of customer – types of deposit | 1 | 3 |
| Instructional Hours | | | 15 |
| 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 |
| Instructional Hours | | | 15 |
| 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 the title to goods – mortgage. | 1 | 3 |
| Instructional Hours | | | 15 |
| 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 Systems. | 1 | 4 |
| Instructional Hours | | | 15 |
| Total Hours | | | 75 |

NOTE: Distribution of Marks: Theory 100 %

Text Book(s):

- 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. Sundaram 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

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

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

| Course Designed by | Verified by HOD | Checked by | Approved by |
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|----------------------|---|----------------------|----------------------|
| 21U3CPC308 | Core Paper – VIII Industrial Law | | |
| Semester: III | Credits: 4 | CIA: 50 Marks | ESE: 50 Marks |

Course Objective:

The course provides knowledge on factories act, workmen compensation, payment of bonus act, employees provident fund and miscellaneous provisions and payment of gratuity act.

Course Outcome:

| | |
|-----|---|
| CO1 | Grasp the fundamental principles of factories act |
| CO2 | Awareness of workmen compensations. |
| CO3 | Ability to know the payment of bonus act |
| CO4 | Knowledge on employers provident fund |
| CO5 | Ability to know the payment of gratuity act |

Offered by: **Commerce**

Course Content

Instructional Hours / Week: **5**

| Unit | Description | Text Book | Chapter |
|------|-----------------------------------|----------------------------|--------------------|
| I | Factories Act 1948 | 2 | 2 |
| | | Instructional Hours | 15 |
| II | The Workmen Compensation Act 1923 | 1 | 2 |
| | | Instructional Hours | 15 |
| III | The Payment of Bonus Act 1966 | 1 | 6 |
| | | Instructional Hours | 15 |
| IV | The Employees Provident Funds | 1 | 4 |
| | Miscellaneous Provisions Act 1952 | 1 | 4 |
| | | Instructional Hours | 15 |
| V | The Payment of Gratuity 1972 | 1 | 5 |
| | | Instructional Hours | 15 |
| | | | Total Hours |
| | | | 75 |

NOTE: *Distribution of Marks: Theory 100 %*

Text Book(s):

1. N. D. Kapoor, Elements of Industrial Law, Sultan Chand & Sons, 2005.
2. P. P. S. Gogna, A Text Book Of Mercantile Law”, S.Chand & Company Ltd New Delhi, 2008.

Reference Book(s):

1. N. D. Kapoor, Company Law, Sultan Chand & Sons, New Delhi, 2005.
2. P. L. Malik, Industrial Law, Eastern Book Company, 2003.

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 | M | M | L | H | M | M | M | M | M | M | H | M | M |
| CO2 | M | M | L | M | L | M | M | H | M | M | L | M | M |
| CO3 | M | M | L | M | L | M | M | M | M | M | M | L | H |
| CO4 | M | M | M | M | M | L | M | M | M | M | H | M | M |
| CO5 | M | H | M | M | M | M | M | M | M | M | L | | M |

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

| Course Designed by | Verified by HOD | Checked by | Approved by |
|---------------------------|------------------------|-------------------|--------------------|
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|----------------------|--|----------------------|----------------------|
| 21U3ACA303 | Allied Paper – III Managerial Economics | | |
| Semester: III | Credit: 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 Outcome:

| | |
|-----|---|
| 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 |
| Instructional Hours | | 15 | |
| 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. | 1 | 4 |
| | Demand Forecasting | 1 | 6 |
| | Demand Distinctions | 1 | 5 |
| Instructional Hours | | 15 | |
| III | Production: Factors of Production, Production Function. | 1 | 7 |
| | Type of cost of Production – Long run and Short run cost Curve | | |
| Instructional Hours | | 15 | |
| IV | Pricing Methods, Pricing Policies and Practices | 3 | 19 & 20 |
| | Government intervention in Market | 1 | 33 |
| | MRPT Act 1969 | 1 | 35 |
| Instructional Hours | | 15 | |
| 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 |
| Instructional Hours | | 15 | |
| Total Hours | | 75 | |

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

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

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

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|-----------------|------------|-------------|
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| | | | |

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|----------------------|--|----------------------|----------------------|
| 21U4CPS301 | Skilled Based Paper I - Digital Marketing | | |
| Semester: III | Credits: 3 | CIA: 30 Marks | ESE: 45 Marks |

Course Objective:

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

Course Outcome:

| | |
|-----|---|
| 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 |
| Instructional Hours | | | 12 |
| 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 |
| Instructional Hours | | | 12 |
| 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 |
| Instructional Hours | | | 12 |
| IV | Marketing channels: The Importance of marketing channels - Channel design decisions - Channel management decisions - Channel Conflict: Types, Causes and managing the conflict. | 1 | 7 |
| Instructional Hours | | | 12 |
| 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 |
| Instructional Hours | | | 10 |
| Contemporary Issues | | | |
| VI | Expert Talk – Seminar | 1 | 2 |
| Instructional Hours | | | 2 |
| Total Hours | | | 60 |

NOTE: Distribution of Marks: Theory 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 BusinessEngagement. 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 (30 Marks)

| CIA I | CIA II | CIA III | Assignment | Seminar | Poster Making | Total |
|-------|--------|---------|------------|---------|---------------|-------|
| 5 | 5 | 5 | 5 | 5 | 5 | 30 |

Mapping

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

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

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|-----------------|------------|-------------|
| | | | |
| | | | |

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

(Common to all UG Programmes)

Course Objective: தமிழ் மொழியைக் கற்பித்தல் – மொழித்திறனை வளர்த்தல்**Course Outcomes:**

| | |
|-----|--|
| CO1 | தமிழ் எழுத்துக்கள் அறிமுகம் செய்தல் மற்றும் வாசித்தல் ஆகியவற்றின் பயன்பாட்டை அறியச் செய்தல். |
| CO2 | பிறமொழி கற்றல் 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 | தமிழ் மொழியின் அடிப்படைக் கூறுகள் | 10 |
| | 1. எழுத்துக்கள் - உயிர் எழுத்துக்கள் 2. மெய் எழுத்துக்கள் 3. உயிர்மெய் எழுத்துக்கள் | |
| II | சொல் அமைத்தல் | 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 | தொடரமைப்பு | 5 |
| | 1. எழுவாய் 2. செயப்படுபொருள் 3. பயனிலை | |
| IV | குறிப்பு எழுதுதல் | 5 |
| | 1. தொடரமைப்பு 2. பத்தி அமைப்பு | |
| V | பிழை நீக்குதல் | 5 |
| | 1. ஒற்றுப்பிழை 2. வாக்கியப் பிழை | |
| | | Total Hours 30 |

பாடத்தொகுப்பு :

இளங்கலை தமிழ் மாணவர்களுக்குரிய பாட நூல் “அரிச்சுவடி”

தொகுப்பு: தமிழ்த்துறை, நேரு கலை அறிவியல் கல்லூரி, கோயம்புத்தூர்.

பார்வை நூல்கள்:

1. பவணந்தி முனிவர், நன்னூல் பூலியூர்க்கேசிகன் உரை,சாரதா பதிப்பகம், சென்னை – 40.
2. தொல்காப்பியம், கணேசஜயர் பதிப்பு, உலகத் தமிழாராய்ச்சி நிறுவனம், சென்னை – 113.
3. அ.கி.பரந்தாமனார் –நல்லதமிழ் எழுதவேண்டுமா? அல்லி நிலையம், 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 | தொடர் மற்றும் பத்திகளில் பிழையின்றி எழுதச் செய்தல் |
| CO3 | மொழியைப் பிழையின்றிப் பேச, எழுதும் திறன்பெறச் செய்தல் |
| CO4 | கடிதம் எழுதுதல் மற்றும் மொழியறிவைப் பெறுதல். |
| CO5 | படைப்பாக்கத்திறன் அறிவுபெறச் செய்தல். |

Offered by : தமிழ்த்துறை

Course Content

Instructional Hours / Week : 2

| Unit | Description | Instructional Hours |
|------|---|-----------------------|
| I | புதுக்கவிதை | |
| | 1. பாரதியார்-புதுமைப்பெண் 2. பாரதிதாசன் - இருண்டவீடு | 10 |
| II | பிழை நீக்குதல் | |
| | 1. வார்த்தைப் பிழை நீக்கம் 2. தொடர் பிழை நீக்கம் 3. பத்தி எழுதச் செய்தல் | 5 |
| III | இலக்கணப் பயிற்சி அளித்தல் | |
| | 1. தொகைநிலைத் தொடர் 2. தொகாநிலைத் தொடர் 3. ஆகுபெயர், ஆகுபெயர் வகைகள் | 5 |
| IV | கடிதம் எழுதுதல் | |
| | 1. பாராட்டுக் கடிதம் 2. நன்றிக் கடிதம் 3. அழைப்புக் கடிதம் 4. அலுவலகக் கடிதம் | 5 |
| V | இலக்கிய வரலாறு | |
| | 1. புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும் 2. பாரதியார்- குறிப்பு வரைக. 3. பாரதிதாசன் - குறிப்பு வரைக. | 5 |
| | | Total Hours 30 |

பாடத்தொகுப்பு

இளங்கலை முதலாம் ஆண்டு தமிழ் மாணவர்களுக்குரிய பாடநூல் “திரட்டு”
 தொகுப்பு: தமிழ்த்துறை, நேரு கலை மற்றும் அறிவியல் கல்லூரி, கோயம்புத்தூர் - 105

பார்வை நூல்கள்

1. பாரதியார் – பாரதியார் கவிதைகள், அபிராமிபதிப்பகம், 7- பி, கொடிமரத் தெரு, சென்னை- 013
2. பவணந்திமுனிவர்-நன்னூல் பூலியூர்க்கேசிகள் உரை, சாரதா பதிப்பகம், சென்னை-040
3. தமிழண்ணல் - புதியநோக்கில் தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை-001.
4. அ.கி. பரந்தாமனார்-நல்லதமிழ் எழுத வேண்டுமா? அல்லிநிலையம், சென்னை- 600 007.
5. கா..கோ.வேங்கடராமன்- தமிழ் இலக்கிய வரலாறு தமிழ்மண் பதிப்பகம் - நாமக்கல்.
6. மாணவர் தமிழ் இலக்கணம் - புலவர்.கவிழகம், எம்.ஏ.,சூடாமணி பிரசுரம், சென்னை-083.

Mapping

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

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

| Course Designed by | Verified by | Checked by | Approved by |
|---------------------------|--------------------|-------------------|--------------------|
| | | | |

| 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 | Conceptual Framework Consumer and Markets: 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 |
| Instructional Hours | | 6 |
| II | The Consumer Protection Law in India Objectives and Basic Concepts: Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, deficiency in service, unfair trade practice. | 1 |
| | Instructional Hours | |
| III | Grievance Redressal Mechanism under the Indian Consumer Protection Law 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 |
| | Instructional Hours | |
| IV | Role of Industry Regulators in Consumer Protection – industry self-regulation (ISR), Protection policies, Consumer Protection Agencies i. Telecommunication: TRAI ii. Food Products: FSSAI iii. Insurance : IRDA and Insurance Ombudsman | 1 |
| | Instructional Hours | |

| | | |
|----------------------------|---|-----------|
| V | Contemporary Issues in Consumer Affairs | |
| | 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. | 1 |
| | Quality and Standardization: Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance. | 1 |
| Instructional Hours | | 6 |
| Total Hours | | 30 |

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 |
|--------------------|-----------------|------------|-------------|
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| | | | |

| 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 | Educational Philosophy of Gandhiji: 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 |
| Instructional Hours | | 6 |
| II | Gandhian Concept of Correlation of Studies - 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 |
| Instructional Hours | | 6 |
| III | Gandhiji's View on Truth and Non-Violence : 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 |
| Instructional Hours | | 6 |
| IV | Mahatma Gandhi's Views on Women : 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 |

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

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 |
|----------------------------|--|-----------|----------|
| I | Constitutional Rights of Women in India: 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 |
| Instructional Hours | | | 6 |
| II | Political Rights of Women in India: 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 |
| Instructional Hours | | | 6 |
| III | Women's Rights: Access to Justice 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 |
| Instructional Hours | | | 6 |
| IV | Women's Rights 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 |
| Instructional Hours | | | 6 |

| | | | |
|----------------------------------|---|---|-----------|
| V | Special Women Welfare Laws 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 |
| | Instructional Hours | | 6 |
| Total Instructional Hours | | | 30 |

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 |
|--------------------|-----------------|------------|-------------|
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| | | | |

| Course Code | Title | |
|--------------------|---|--------------------------|
| 21U4HVVY402 | Human Excellence: Human values and Yoga Practice II | |
| Semester: III & IV | Credit:2 | Maximum Marks :50 (CIA) |

Course Outcomes (CO):

| | |
|-----|--|
| 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 learn and practice to eradicate worries and Neutralise anger. |
| CO4 | To learn and practice the standing Yoga Posture. |
| CO5 | To learn and practice Supine Posture. |

Course Content**Instructional Hours/Week: 1**

| Unit | Description | Chapter |
|----------------------------|---|-----------|
| I | Self-realization and Human Values -Self-realization and Harmony-Rules and Regulations-Rights and Duties-Good and Obligation-Integrity and Conscience. Obligation to Family -TrustandRespect-CodesofConduct-CitizensCharter-EmotionalIntelligence. | |
| Instructional Hours | | 6 |
| II | Character Formation Towards Positive Personality: Truthfulness, Constructivity, Sacrifice, Sincerity, Self Control, Altruism, Toleran Scientific Vision. | |
| Instructional Hours | | 6 |
| III | Eradication of worries - Maintaining youthfulness - Greatness of friendship - Refinement of worries - Neutralization of anger - Intelligent quotient (IQ), Emotional quotient (EQ), Spiritual Quotient (SQ) | |
| Instructional Hours | | 6 |
| IV | Standing Posture: Tadasana, Padahasthasana, Virabhadrasana; Sitting posture: Ustrasana, Ardha Matsyendrasana, Paschimottasana. | |
| Instructional Hours | | 6 |
| V | Supine posture: Sarvangasana, Halasana, Chakrasana. Prone posture: Bhujangasana, shalabhasana; Dhanurasana; Balancing postures: Vrikshasana, Natarajasana, Utkatasana; Pranayama: Bhastrika, Bhramari, Nadi Shodhan. | |
| Instructional Hours | | 6 |
| Total Hours | | 30 |

Textbook:

1. **“Value Education II”**, compiled by Centre for Human Excellence, Nehru Arts and Science College.

Assessment Criteria:

| | |
|---|---|
| 25 marks | 25 marks |
| Comprehensive test 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 |

| PO CO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 |
|----------|-----|-----|-----|-----|-----|-----|-----|-----|----------|----------|----------|----------|----------|
| CO1 | - | - | - | H | L | M | H | H | H | L | M | H | H |
| CO2 | - | - | - | L | M | H | M | H | L | M | H | M | H |
| CO3 | - | - | - | L | M | H | H | H | L | M | H | H | H |
| CO4 | - | - | - | L | L | H | M | H | L | L | H | M | H |
| CO5 | - | - | - | L | L | H | M | H | L | L | H | M | H |

Mapping

| Course Designed by | Verified by | Checked by | Approved by |
|--------------------|-------------|------------|-------------|
| | | | |

| | | | |
|-------------------|---|---------------|---------------|
| 21U3CPC409 | Core Paper - IX Executive Business Communication | | |
| Semester: IV | Credits: 4 | CIA: 50 Marks | ESE: 50 Marks |

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

Course Objective:

To enable the students must be able to communicate clearly in the day-to-day business world.

Course Outcome:

| | |
|-----|--|
| CO1 | Competent in oral, written & Visual Communication |
| CO2 | Skill to apply appropriate communication technique |
| CO3 | Use modern technology in business Correspondence. |
| CO4 | Acquire minutes, agenda and report writing skills |
| CO5 | Able to prepare application letter and resume |

Offered by: Commerce

Course Content

Instructional Hours / Week: 4

| Unit | Description | Text Book | Chapter |
|------|---|---------------------|----------|
| I | Business communication: Meaning – Objectives – Need and Importance of Effective Business Communication | 1 | 1 |
| | Business Letters: Need – Functions – Kinds – Essentials of effective business – Layout | 1 | 12,13,14 |
| | Modern Communication Methods | 1 | OC7 |
| | | Instructional Hours | 12 |
| II | Trade enquiries – Orders and their execution – Credit and Status enquiries – Complaints and Adjustments | 2 | 8-11 |
| | Collection letters - Sales letters - Circular letters | 2 | 13,16,17 |
| | | Instructional Hours | 12 |
| III | Banking Correspondence | 2 | 18 |
| | Insurance Correspondence | 2 | 19 |
| | Agency Correspondence | 2 | 20 |
| | | Instructional Hours | 12 |
| IV | Company Secretarial Correspondence | 2 | 25 |
| | E- Mail Correspondance | 2 | |
| | Minutes, Agenda and Report – writing | 2 | 24 |
| | | Instructional Hours | 12 |
| V | Application Letters | 1 | CC 21 |
| | Preparation of CV | 2 | 19 |
| | Interview, Meaning, Objectives & Techniques of various types of interview – Interview Preparation | 1 | OC3 |
| | Public Speech - Characteristics of Good Speech - Group Discussion | 1 | OC1 |
| | Business Report Preparation and Presentation | 2 | 26,28 |
| | | Instructional Hours | 12 |
| | | Total Hours | 60 |

NOTE: Distribution of Marks: Theory 100 %

Text Book(s):

1. Rajendra Paul & J.S.Kolrahalli, Essentials of Business Communication, Sultan Chand & Sons, New Delhi, 2006.
2. AshaKaul, Effective Business Communication, Prentice Hall of India Pvt Ltd, New Delhi, 2008.

Reference Book(s):

1. K.K.Ramachandran, Lakshmi.K.K, K.K.Karthick, M.Krishnakumar, “Business Communcation”, Macmillan India Ltd, 2008.
2. Rodriquez, Executive Business Communication, Vikas Publications, 2013.
3. Kathiresan Dr. Radha, Business Communication, Prassanna& Co, Chennai, 2008

| 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 | M | M | H | L | M | M | M | M | M | M | L | H | M |
| CO2 | L | L | M | M | M | H | M | L | H | M | M | L | M |
| CO3 | M | M | H | M | M | L | M | L | M | L | M | H | M |
| CO4 | L | M | H | M | M | L | H | M | M | M | H | M | L |
| CO5 | M | M | H | M | M | M | L | H | M | M | L | H | M |

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

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|-----------------|------------|-------------|
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| | | | |
|---------------------|--|----------------------|----------------------|
| 21U3CPC410 | Core Paper – X Advanced Accountancy | | |
| Semester: IV | Credits: 4 | CIA: 50 Marks | ESE: 50 Marks |

Course Objective:

To enable the students must be able to communicate clearly in the day-to-day business world.

Course Outcome:

| | |
|-----|--|
| CO1 | To create awareness of accounts related partnership |
| CO2 | Ability to prepare depreciation accounts |
| CO3 | Knowledge on Branch Accounting and Departmental Accounts |
| CO4 | Prepare hire purchase and installment system accounts |
| CO5 | Knowledge on Royalties and Leasing Concepts |

Offered by: Commerce

Course Content

Instructional Hours / Week: 6

| Unit | Description | Text Book | Chapter |
|---------------------|--|-----------|---------|
| I | Partnership Accounts – Introduction- features- Fixed and Fluctuating Capital – Division of Profits – Past Adjustments – Guarantee of profits | 2 | 7 |
| | Final accounts of Partnership firm | 3 | 10 |
| Instructional Hours | | | 18 |
| II | Depreciation – Concepts – Causes for depreciation – Methods of Depreciation | 1 | 4 |
| | Reserves and Provisions | 2 | 10 |
| Instructional Hours | | | 18 |
| III | Branch Accounts : Meaning – Dependent branches – Independent branches – Final Account System | 2 | 16 |
| | Departmental Accounting – Methods and techniques of departmental accounting – Apportionment of expenses | 2 | 17 |
| Instructional Hours | | | 18 |
| IV | Hire Purchase System – Accounting Treatments for hire purchase system | 2 | 17 |
| | Installment Purchase system – Accounting treatments – Differences between Hire purchase system and Installment system | 2 | 18 |
| Instructional Hours | | | 18 |
| V | Royalties and Sub-lease | 2 | 19 |
| Instructional Hours | | | 18 |
| Total Hours | | | 90 |

Note : Distribution marks – 20% theory and 80% problems.

Text Book(s):

1. Jain and Narang, **Advanced Accounting**, Kalyani Publishers, Chennai, 2015
2. T.S Reddy and Murthy, **Financial Accounting**, Margham Publications, Chennai, 2014.

Reference Book(s):

1. Gupta R.L & Radhasamy, **Advanced Accounting**, Sultanchand & Sons, New Delhi, 2010.
2. T.S Grewal, **Advanced Accounting**, S Chand & Company Ltd, New Delhi, 2016.

| 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 | M | M | L | M | M | M | H | M | M | L | M | M | M |
| CO2 | M | H | L | M | M | M | M | M | L | M | M | H | M |
| CO3 | M | M | M | M | M | M | M | M | H | M | M | L | M |
| CO4 | M | M | L | M | M | H | M | M | M | M | H | M | L |
| CO5 | M | M | L | M | M | M | M | M | M | H | L | M | M |

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

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|-----------------|------------|-------------|
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|---------------------|---|----------------------|----------------------|
| 21U3CPC411 | Core Paper – XI Principles of Auditing | | |
| Semester: IV | Credits: 4 | CIA: 50 Marks | ESE: 50 Marks |

Course Objective:

To familiarize the students with the Principles of Auditing and to create a 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: 4

| Unit | Description | Text Book | Chapter |
|---------------------|--|-----------|---------|
| I | Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations | 1 | 1 |
| | Qualities of an Auditor | 1 | 4 |
| Instructional Hours | | | 12 |
| II | Internal Control – Elements of Internal Control - Internal Check and Internal Audit | 1 | 14 |
| | Vouching – Voucher – Vouching of Cash Book | 1 | 16 |
| | Vouching of Trading Transactions | 1 | 17 |
| | Vouching of Impersonal Ledger | 1 | 18 |
| Instructional Hours | | | 12 |
| 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 |
| Instructional Hours | | | 12 |
| 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 |
| Instructional Hours | | | 12 |
| V | Investigation – Objectives of Investigation – Audit of Computerized Accounts – Electronic Auditing – Investigation under the provisions of Companies Act – Basic Accounting Standards, Statements and Schedule | 1 | 34 |

| | | |
|----------------------------|-----------------------|----|
| Instructional Hours | | 10 |
| Contemporary Issues | | |
| VI | Expert Talk – Seminar | 2 |
| Instructional Hours | | 2 |
| Total Hours | | 60 |

Text Book(s):

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

Reference Book:

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

| 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 | M | M | H | L | M | M | M | M | M | M | L | H | M |
| CO2 | L | L | M | M | M | H | M | L | H | M | M | L | M |
| CO3 | M | M | H | M | M | L | M | L | M | L | M | H | M |
| CO4 | L | M | H | M | M | L | H | M | M | M | H | M | L |
| CO5 | M | M | H | M | M | M | L | H | M | M | L | H | M |

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

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|-----------------|------------|-------------|
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| | | | |
|---------------------|--|----------------------|----------------------|
| 21U3CPP412 | Core Paper – XII Computer Application Practical – II : Computerized Accounting (Tally with GST) | | |
| Semester: IV | Credits: 4 | CIA: 50 Marks | ESE: 50 Marks |

Course Objective:

This Course provides a complete knowledge on Tally with GST

Course Outcome:

| | |
|-----|---|
| CO1 | Understand the functions of Tally |
| CO2 | Ability to maintain accounts |
| CO3 | Able to prepare financial reports |
| CO4 | Support the management in financial decision making |
| CO5 | Aware about calculation of GST in Tally |

Offered by: **Commerce**

Course Content

Instructional Hours / Week: 4

| S. No. | Experiment |
|----------------|--|
| Tally with GST | |
| 1 | Create a Company with all the relevant details |
| 2 | Create the ledgers under appropriate predefined groups (Minimum of 30 Ledgers) |
| 3 | Create accounting Vouchers and Alteration |
| 4 | Inventory Information – Prepare Stock Summary (Minimum of 10 Items) |
| 5 | Inventory Information – Godown Creation and Alteration |
| 6 | Demonstrate F11 Features Accounting Features |
| 7 | Preparation of Final Accounts – Show Profit and Loss & Balance Sheet |
| 8 | Show the Bills Receivables and Payable books |
| 9 | Calculation of GST (IGST, CGST & SGST) |
| 10 | Create Stock Group and Stock Items for GST Compliance |
| 11 | Create Sales Ledger – Including GST - Sales |
| 12 | Create Purchase Ledger – Including GST - Purchase |
| | Total Hours |
| | 60 |

Tools for Assessment (25 Marks)

| Creative Thinking | Lab Performance | Report | Test I | Test II | Observation Note | Total |
|-------------------|-----------------|--------|--------|---------|------------------|-------|
| 8 | 8 | 8 | 10 | 10 | 6 | 50 |

Mapping

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

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

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|-----------------|------------|-------------|
| | | | |
| | | | |

| | | | |
|---------------------|---|----------------------|----------------------|
| 21U3ACA404 | Allied – IV Company Law and Secretarial Practice | | |
| Semester: IV | 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:

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 | Capacity to convene meeting and drafting of correspondences |

Offered by: **Commerce**

Course Content

Instructional Hours / Week: **4**

| Unit | Description | Text Book | Chapter |
|---------------------|---|-----------|---------|
| I | Company –Definition –Characteristics –Kinds –Privileges of Private Company | 1 | 1, 3 |
| | Formation of a Company | 1 | 4 |
| Instructional Hours | | | 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 |
| Instructional Hours | | | 12 |
| III | Prospectus –Definition –Contents –Deemed Prospectus-Misstatement in Prospectus | 1 | 7 |
| | Kinds of Shares and Debentures. | 1 | 11 |
| | Winding up –Meaning –Modes of Winding Up - Latest Amendments as per companies Act 2013 & 2015 | 1 | 24 |
| Instructional Hours | | | 12 |
| IV | Company Secretary – Meaning – Types – Positions – Qualities – Qualifications – Appointments and Dismissals – Power – Rights – Duties – Liabilities of a Company Secretary | 1 | 5 |
| | Role of a Company Secretary –Latest Amendments as per companies Act 2013 – Registration of Companies, Appointment and qualification of directors. Latest Amendments as per companies Act 2015 – Paid up Capital, Business Certificate, Seal of the Company. | 1 | 8 |
| Instructional Hours | | | 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 – Virtual Meeting | 1 | 15 |
| | Drafting of Correspondence – Relating to the meetings – Notices - Agenda – Chairman’s speech – Writing of Minutes. | 1 | 10 |
| Instructional Hours | | | 12 |
| Total Hours | | | 60 |

Text Book(s):

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

Reference Book(s):

1. Bagrial A.K, Company Law, Vikas Publishing House, New Delhi, 2007
2. Kapoor. N.D, Company Law, Sultan Chand & Sons, New Delhi 2005
3. Pillai & Bhagavathi R.S.N., Company Law S. Chand & Sons, New Delhi 2005

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 | M | M | H | L | M | M | M | M | M | M | L | H | M |
| CO2 | L | L | M | M | M | H | M | L | H | M | M | L | M |
| CO3 | M | M | H | M | M | L | M | L | M | L | M | H | M |
| CO4 | L | M | H | M | M | L | H | M | M | M | H | M | L |
| CO5 | M | M | H | M | M | M | L | H | M | M | L | H | M |

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

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|-----------------|------------|-------------|
| | | | |
| | | | |

| Course Code | Title | | |
|--------------|--|---------------|---------------|
| 22U4CPS402 | Skill Based Paper – II Principles of Management | | |
| Semester: IV | Credits: 4 | CIA: 30 Marks | ESE: 45 Marks |

Course Objective:

To apply appropriate theories / concepts about managing the business effectively.

Course Outcome:

| | |
|-----|---|
| CO1 | Infer knowledge in the basic concepts of management |
| CO2 | Acquired knowledge from planning to implementation |
| CO3 | Ability to understand the organizational culture |
| CO4 | Classify the motivation theories and techniques |
| CO5 | Understand Communication Process |

Offered by: Commerce

Course Content

Instructional Hours / Week: 5

| Unit | Description | Text Book | Chapter |
|----------------------------|---|-----------|-----------|
| I | Definition of Management: Its nature and scope – Management is Science or Art? – Functions of Management – Duties and Responsibilities of manager | 1 | 1 |
| Instructional Hours | | | 12 |
| II | Planning – Types of planning – Step in planning – Planning Process – Limitations – Making Planning Effective | 1&2 | 3&4 |
| Instructional Hours | | | 12 |
| III | Organisation – meaning – Process of organization- Span of Control – Principles of organisation – Departmentation – Authority and Power – Functional authority – Delegation of authority | 1&2 | 7,8&9 |
| Instructional Hours | | | 12 |
| IV | Motivation – Motivators – Theories of Motivation – Motivational techniques – Leadership styles | 1 | 15 &16 |
| Instructional Hours | | | 12 |
| V | Communication – communication process – Managerial Control – Need for control – Essential of Effective Control System – organizational change – Need for planned change | 1&2 | 18& 20 |
| Instructional Hours | | | 12 |
| Total Hours | | | 60 |

Text Book(s) :

1. P C Tripathi & P N Reddy, **Principles of Management**, Tata McGraw-Hill Publishing, New Delhi, 2007.
2. Harold Koontz, Heinz Wehrich & A Ramachandra Aryasri, **Principles of Management**, Tata McGraw-Hill Publishing, New Delhi, 2007.

Reference Book(s) :

1. S.K. Sarangi, **Principles of Management**, Asian Book Pvt. Ltd., New Delhi, 2008.
2. R. N. Gupta, **Principles of Management**, S.Chand & Company Ltd., New Delhi, 2008.

Tools for Assessment (50 Marks)

| CIA I | CIA II | CIA III | Assignment | Seminar | Poster Making | TOTAL |
|-------|--------|---------|------------|---------|---------------|-------|
| 4 | 4 | 7 | 5 | 5 | 5 | 30 |

Mapping

| CO \ PO | PO | | | | | | | | PSO | | | | |
|---------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|
| | 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 | H | H | L | M | L | M | M | M | H | M | L | M | H |
| CO3 | M | M | L | M | L | M | M | M | H | M | M | H | L |
| CO4 | H | M | L | M | L | M | M | M | H | M | L | M | M |
| CO5 | H | M | L | M | L | M | M | M | H | L | H | M | H |

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

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|-----------------|------------|-------------|
| | | | |
| | | | |

| Course Code | Title | |
|---------------|----------------------------|----------------|
| 21U4NM4BT2 | Part IV – 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 நல்அறிவை வளர்த்தல் |
| CO5 | தமிழ் ஆங்கில மொழிப் பயிற்சியின் மூலம் இருமொழித்திறனை வளர்த்தல் |

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

| Unit | Description | Instructional Hours |
|------|--|-----------------------|
| I | நீதி நூல்கள் | |
| | 1. பாரதியார் - ஆத்திச்சூடி – முதல் 12 வரிகள் 2. கொன்றைவேந்தன் முதல் 7 வரிகள் | 10 |
| II | திருக்குறள் | |
| | கடவுள் வாழ்த்து - அகரமுதல எனத் 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 | 5 |
| III | நீதிக்கதைகள் | |
| | முல்லாவின் வேடிக்கைக் கதைகள், பீர்பால் கதைகள் | 5 |
| IV | கிராமியக் கதைகள் | |
| | 1. பரமார்த்தகுரு கதைகள் 2. நாட்டுப்புறக் கதைகள் அறிமுகம் | 5 |
| V | மொழிப் பயிற்சி | |
| | 1. பிறமொழிச்சொற்களுக்கு தமிழ்ச்சொல் எழுதுதல் 2. தன்விவரம் எழுதுதல் 3. எங்கள் கல்லூரி | 5 |
| | | Total Hours 30 |

பாடத்தொகுப்பு :

இளங்கலை தமிழ் மாணவர்களுக்குரிய பாட நூல் “அரிச்சுவடி”

தொகுப்பு: தமிழ்த்துறை, நேரு கலை அறிவியல் கல்லூரி, கோயம்புத்தூர்.

பார்வை நூல்கள் :

1. ஓளவையார் ஆத்திச்சூடி மணிவாசகர் பதிப்பகம்,கோயம்புத்தூர் இராஜவீதி-01.
2. திருக்குறள் - பரிமேலழகர் உரை,மணிவாசகர் பதிப்பகம்,சென்னை -600018.
3. முல்லாவின் வேடிக்கைக் கதைகள் - முல்லை பி.எல்.முத்தையா சென்னை-007.
4. நாட்டுப்புறவியல் ஓர் ஆய்வு – சு.சக்திவேல் பாரி நிலையம்,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

| COS | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|
| CO1 | - | - | H | - | H | M | H | H | M | L | - | - | - |
| CO2 | - | - | H | - | H | H | M | H | L | L | - | - | - |
| CO3 | - | - | M | - | M | H | M | H | L | L | - | - | L |
| CO4 | - | - | M | - | L | M | H | M | - | - | - | - | - |
| CO5 | - | - | H | - | H | M | H | 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 : தமிழ் நூல்களின் வழி அறச் சிந்தனைகளை உருவாக்குதல் செம்மொழியினைச் செம்மைப்படுத்துதல்.

Course Outcomes :

| | |
|-----|--|
| CO1 | அறச் சிந்தனைகளை மாணவர்களுக்கு ஏற்படுத்துதல் |
| CO2 | தமிழ் சிறுகதைகளின் மூலம் நல்ல சிந்தனைகளை 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 | Week |
|------|---|----------------------------|-----------|
| I | பதினெண் கீழ்க்கணக்கு நூல் - திருக்குறள் | | |
| | 1. வாய்மை 2. கூடாநட்பு 3. செய்நன்றியறிதல் | | |
| | | Instructional Hours | 10 |
| II | சிறுகதை | | |
| | வெ.இறையன்பு – பூனாத்தி சிறுகதைகள் 1. விடுகதை 2. நண்பர்கள் | | |
| | | Instructional Hours | 5 |
| III | எழுத்துப் பிழை நீக்க வழிகள் | | |
| | 1. சொற்களைச் சரியாகப் பயன்படுத்தும் முறை 2. வினைச் சொற்கள், பெயர்ச்சொற்கள் | | |
| | | Instructional Hours | 5 |
| IV | வழக்கறிதல் | | |
| | 1. மரபு வழக்கு 2. இயல்பு வழக்கு 3. தகுதி வழக்கு அறிதல் | | |
| | | Instructional Hours | 5 |
| V | படைப்பாற்றல் பயிற்சி | | |
| | கவிதை-சிறுகதை-நூல் மதிப்பீடு எழுதுதல் | | |
| | | Instructional Hours | 5 |
| | | Total Hours | 30 |

பாடத்தொகுப்பு

இளங்கலை முதலாம் ஆண்டு தமிழ் மாணவர்களுக்குரிய பாடநூல் “திரட்டு”

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

பார்வை நூல்கள்

1. திருக்குறள் – பரிமேலழகர் உரை, மணிவாசகர் பதிப்பகம், சென்னை – 018
2. தமிழண்ணல் - புதியநோக்கில் தமிழ் இலக்கிய வரலாறு மீனாட்சி புத்தக நிலையம், மதுரை-001.
3. அ.கி. பரந்தாமனார்-நல்லதமிழ் எழுதவேண்டுமா? அல்லிநிலையம், சென்னை -600 007.
4. பவணந்திமுனிவர், நன்னூல் பூலியூர்க்கேசிகள் உரை, சாரதா பதிப்பகம், சென்னை -040
5. வெ.இறையன்பு-பூனாத்தி, கவிதா பதிப்பகம், சென்னை.

Mapping

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

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

| Course Designed by | Verified by | Checked by | Approved by |
|---------------------------|--------------------|-------------------|--------------------|
| | | | |

| Course Code | Title | |
|--------------|-------------------|----------------|
| 21U4NM4GEN | General Awareness | |
| Semester: IV | Credits : 2 | ESE : 50 Marks |

Course Objective:

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

Course Outcome:

| | |
|-----|--|
| CO1 | Analysis the Verbal and Numerical Aptitude and Logical Reasoning |
| CO2 | Understood the General Science and Technology and Education |
| CO3 | Gain Knowledge in Computer aids and Social Studies |
| CO4 | Develop Aptitude and problem solving skills |
| CO5 | Gain Knowledge in 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 |
| Total Hours :30 | |

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 | - | M | M | M | L | M | M | M | M | M |
| CO2 | H | - | L | - | M | M | M | L | M | M | M | M | M |
| CO3 | H | - | L | - | M | M | M | L | M | M | M | M | M |
| CO4 | H | - | L | - | M | M | M | L | M | M | M | M | M |
| CO5 | H | - | L | - | M | M | M | L | M | M | M | M | M |

| Course Designed by | Verified by HOD | Checked by | Approved by |
|---------------------------|------------------------|-------------------|--------------------|
| | | | |
| | | | |

| | | | |
|-------------|---|---------------|---------------|
| 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) / 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 Outcome:

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

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. Chennai2013.

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 | 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 | M | M | L | M | M | M | M | M | M | M | L | H | M |
| CO2 | M | H | L | M | M | M | M | M | M | M | M | L | H |
| CO3 | M | M | L | M | M | M | H | M | L | H | M | M | M |
| CO4 | M | M | H | L | M | M | M | M | H | M | M | M | L |
| CO5 | M | M | M | L | H | M | M | M | M | L | H | M | M |

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

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|-----------------|------------|-------------|
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| | | | |

| | | | |
|-------------|--|---------------|---------------|
| 21U3ACC514 | Core Paper – XIV Income Tax Law and Practice – I | | |
| Semester: V | Credits: 4 | CIA: 50 Marks | ESE: 50 Marks |

[Common to B.Com / 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 deduction 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 |
| Instructional Hours | | | 15 |
| 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 |
| Instructional Hours | | | 15 |
| III | Income under the heads of Business – Computation of Business income | 2 | 1 |
| | Computation of Professional income | 2 | 2 |
| Instructional Hours | | | 15 |
| IV | Computation of Income from Capital Gain – Other Sources | 2 | 4 |
| | Set-off and carry forward of losses | 2 | 5 |
| Instructional Hours | | | 15 |
| V | Computation of Total Taxable Income | 2 | 6 |
| | Deductions u/s Section 80, TDS and E- Filing of returns | 2 | 7 |
| Instructional Hours | | | 15 |
| Total Hours | | | 75 |

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

Text Book(s)

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

Reference Book(s):

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

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 | M | M | L | M | M | L | L | M | L | M | H | M | L |
| CO2 | L | M | M | M | H | M | M | L | H | M | M | L | M |
| CO3 | M | H | L | M | M | L | M | M | M | L | M | M | H |
| CO4 | H | L | M | H | M | M | L | M | L | M | M | H | M |
| CO5 | M | M | M | M | L | L | M | H | M | L | M | M | L |

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

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|-----------------|------------|-------------|
| | | | |
| | | | |

| | | | |
|-------------|---|---------------|---------------|
| 21U3ACC515 | Core Paper – XV Business Research Methods | | |
| Semester: V | Credits: 4 | CIA: 50 Marks | ESE: 50 Marks |

[Common 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 Outcome:

| | |
|-----|--|
| 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 |
| Instructional Hours | | | 18 |
| 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 |
| Instructional Hours | | | 18 |
| 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 |
| Instructional Hours | | | 18 |
| IV | Measures of Central tendency – Standard deviation – Correlation – simple correlation | 2 | 4 |
| | Auto correlation – Regression – Multiple regression. | 2 | 5 |
| Instructional Hours | | | 18 |
| 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 |
| Instructional Hours | | | 18 |
| Total Hours | | | 90 |

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 | 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 | M | M | L | M | L | M | H | M | M | L | H | M | M |
| CO2 | L | M | L | M | M | M | H | M | L | M | M | H | L |
| CO3 | L | M | L | M | M | M | L | M | H | H | M | M | L |
| CO4 | M | H | M | L | M | L | M | M | L | H | M | M | M |
| CO5 | M | L | M | H | M | M | L | M | L | M | M | L | H |

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

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|-----------------|------------|-------------|
| | | | |
| | | | |

| | | | |
|-------------------|---|---------------|---------------|
| 21U3CPC516 | Core Paper – XVI Financial Reporting | | |
| Semester: V | Credits: 4 | CIA: 50 Marks | ESE: 50 Marks |

Course Objective:

To provide students in-depth technical and conceptual knowledge of advanced Accounting by developing skill in analyzing, deconstructing and determining conceptual shifts in Financial Reporting Standards (FRS)

Course Outcome:

| | |
|-----|---|
| CO1 | Ability to understand the basic conceptual framework |
| CO2 | Knowledge on Regulatory Framework |
| CO3 | Construct balances in consolidated financial statements |
| CO4 | Analyze the financial performance |
| CO5 | Knowledge on financial statement and interpretations |

Offered by: Commerce

Course Content

Instructional Hours / Week: 5

| Unit | Description | Text Book | Chapter |
|---------------------|--|-----------|---------|
| I | Conceptual Frame work for financial reporting: The need for conceptual frame work- Understand ability, relevance and comparability-recognition | 1 | 1 |
| Instructional Hours | | | 15 |
| II | A Regulatory Framework for Financial Reporting: Reasons for the existence of a regulatory framework – the standard setting process – specialized, not-for-profit, and public sector entities. | 1 | 3 |
| Instructional Hours | | | 15 |
| III | Financial Statements: Statement of cash flows – Accounting for inventory – Financial assets and financial liabilities – Leases – Provisions – contingent assets and contingent liabilities | 1 | 5 |
| Instructional Hours | | | 15 |
| IV | Reporting Financial Performance: Regulatory requirements relating to the preparation of financial statements – taxation - structure and contents of financial statements presented under IFRS. | 1 | 7 |
| Instructional Hours | | | 15 |
| V | Analysing and Interpreting Financial Statements: Limitations of financial statements – Computation of financial ratios – analysis and interpretation of an entity’s financial statements - Accounting and Auditing Standards | 1 | 9 |
| Instructional Hours | | | 15 |
| Total Hours | | | 75 |

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

Text Book(s):

1. Bill Collins, B and William Mckeith, J, Financial Accounting and Reporting, McGraw-Hill Education, 3rd edition, 2014.

Reference Book(s):

1. Daniel, W. Collins, W. Bruce Johnson, Financial Reporting and Analysis, McGraw-Hill Education 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

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

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

| Course Designed by | Verified by HOD | Checked by | Approved by |
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|-------------|---|---------------|---------------|
| 21U3CPE501 | Elective Paper I (A) Financial Management | | |
| Semester: V | Credits: 4 | CIA: 50 Marks | ESE: 50 Marks |

Course Objective:

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

Course Outcome:

| | |
|-----|---|
| 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: 5

| Unit | Description | Text Book | Chapter |
|---------------------|--|-----------|---------|
| I | Finance Function: Meaning-Definition and Scope of finance functions | 1 | 1 |
| | Objectives of Financial Management- profit and wealth maximisation | 1 | 1 |
| | Sources of Finance – Short term – Bank Sources – Long term – Shares – Debentures, Preferred Stock. | 2 | D - 3 |
| Instructional Hours | | | 15 |
| 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 |
| Instructional Hours | | | 15 |
| 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 |
| Instructional Hours | | | 15 |
| IV | Cash Management: Motives for Holding cash – Objectives & Strategies of cash management. | 1 | 14 |
| | Receivables Management : Objectives – Credit Policies | 1 | 15 |
| Instructional Hours | | | 15 |
| V | Capital Budgeting – Meaning – Objectives – Preparation of various types of capital budgeting | 2 | D - 5 |
| Instructional Hours | | | 15 |

NOTE: Distribution of Marks: Theory 40 % and Problem 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. 7thEdition,2014
2. S. N. Maheshwari, Financial Management Principles and Practice, Sultan Chand & Sons educational Publishers, New Delhi, 10th Edition,2005.

Reference Book(s) :

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

Tools for Assessment (50 Marks)

| CIA I | CIA II Online | 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 | H | M | L | M | M | M | M | M | L | L | M | M | H |
| CO2 | M | M | L | M | H | L | M | M | M | M | M | L | H |
| CO3 | H | M | L | M | M | M | M | M | H | M | M | L | M |
| CO4 | M | M | M | L | H | L | M | M | M | M | M | H | L |
| CO5 | M | M | M | H | M | L | M | M | M | H | L | M | M |

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

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|-----------------|------------|-------------|
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|--------------|--|---------------|---------------|
| 21U3CPE502 | Discipline Specific Elective Paper I (B) Corporate Governance and Business Ethics | | |
| Semester: VI | Credit: 4 | CIA: 50 Marks | ESE: 50 Marks |

Course Objective:

To acquaint knowledge about the Corporate Governance and Business Ethics

Course Outcome:

| | |
|-----|---|
| CO1 | Understand the concept of Corporate Governance |
| CO2 | Able to know the Corporate Governance System |
| CO3 | Knowledge on Professional Ethics |
| CO4 | Ability to know business ethics |
| CO5 | Acquire knowledge on Ethics and Business system |

Offered by: Commerce

Course Content

Instructional Hours / Week: 5

| Unit | Description | Text Book | Chapter |
|---------------------|--|-----------|---------|
| I | Corporate Governance – Code of Corporate Practices | 1 | 1 |
| | Social Responsibility of Corporate, Corporate Social Reporting | 1 | 1 |
| | Corporate Governance and the Role of Board of Directors | 2 | 3 |
| II | Corporate Governance System worldwide – Corporate Disclosure and Investor Protection | 1 | 11 |
| | Corporate Disclosure and Investor Protection in India | 2 | 10 |
| Instructional Hours | | | 15 |
| III | Corporate Governance and Professional Ethics | 2 | 4 |
| | Ethical Issues related to Advertisements, Finance and Investment | 2 | 2 |
| | Problems relating to stress in Corporate management and Protection of Stakeholders | 1 | 30,31 |
| Instructional Hours | | | 15 |
| IV | Business Ethics – Nature – Scope – Purpose of ethics | 1 | 14 |
| | Importance of Ethics – Moral standards – Ethical Principles in Business | 1 | 15 |
| Instructional Hours | | | 15 |
| V | Ethics and Business system – Markets – Environment – Trade – Consumer Production and Marketing | 2 | 5 |
| Instructional Hours | | | 15 |
| Total Hours | | | 75 |

NOTE: Distribution of Marks: Theory 100 %

Text Book(s):

- Mathur UC, Corporate Governance & Business Ethics, Vikas Publishing House Private Ltd, New Delhi, 8th Edition, 2003.
- Laura P Hartman AbhaChatterjee, Business Ethics, Sultan Chand & Sons educational Publishers, 2004.

Reference Book(s):

- Chakarabarty, Values and Ethics for Organizations, OUP/OIP New Delhi, 10th Edition, 2005

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 | H | M | L | M | M | M | M | M | L | L | M | M | H |
| CO2 | M | M | L | M | H | L | M | M | M | M | M | L | H |
| CO3 | H | M | L | M | M | M | M | M | H | M | M | L | M |
| CO4 | M | M | M | L | H | L | M | M | M | M | M | H | L |
| CO5 | M | M | M | H | M | L | M | M | M | H | L | M | M |

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

| Course Designed by | Verified by HOD | Checked by | Approved by |
|---------------------------|------------------------|-------------------|--------------------|
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|-------------|---|---------------|---------------|
| 21U3ACE503 | Elective Paper 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 Outcome:

| | |
|-----|---|
| 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 | Conceptual Framework: Consumer and Markets: 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 |
| | Experiencing and Voicing Dissatisfaction: 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 |
| | | Instructional Hours | 15 |
| II | The Consumer Protection Law in India : 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 |
| | Organizational set-up under the Consumer Protection Act: 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 |
| | | Instructional Hours | 15 |
| III | Grievance Redressal Mechanism under the Indian Consumer Protection Law: Who can file a complaint? Ground of filing a complaint; Limited 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 |

| | | | |
|----|---|---|----|
| | Leading Cases decided under Consumer Protection law by Supreme Court/National Commission: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity and Telecom Services; Education; Defective Products; Unfair Trade Practices. | 1 | 7 |
| | Instructional Hours | | 15 |
| IV | Role of Industry Regulators in Consumer Protection : 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 |
| | Instructional Hours | | 15 |
| V | Contemporary Issues in Consumer Affairs : 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 |
| | Quality and Standardization: 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 |
| | Instructional Hours | | 15 |
| | Total Hours | | 75 |

NOTE: Distribution of Marks: Theory 100 %

Text Book(s):

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi, Consumer Affairs, Universities Press, 2007.

Reference Book(s):

1. Choudhary, Ram Naresh Prasad , Consumer Protection Law Provisions and Procedure, Deep and Deep Publications Pvt Ltd, 2005.
2. G. Ganesan and M. Sumathy, Globalisation and Consumerism: Issues and Challenges,
3. 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

Tools for Assessment (50 Marks)

| CIA I | CIA II Online | 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 | H | M | L | M | M | M | M | M | L | L | M | M | H |
| CO2 | M | M | L | M | H | L | M | M | M | M | M | L | H |
| CO3 | H | M | L | M | M | M | M | M | H | M | M | L | M |
| CO4 | M | M | M | L | H | L | M | M | M | M | M | H | L |
| CO5 | M | M | M | H | M | L | M | M | M | H | L | M | M |

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

| Course Designed by | Verified by HOD | Checked by | Approved by |
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|-------------------|---|---------------|---------------|
| 21U4CPS503 | Skilled Based Paper – III Strategic Management | | |
| Semester: V | Credits: 3 | CIA: 30 Marks | ESE: 45 Marks |

Course Objective:

To understand the general and competitive business environment.

Course Outcome:

| | |
|-----|---|
| CO1 | Understand the nature of strategic management |
| CO2 | To Analyze Corporate strategy |
| CO3 | Construct Generic strategic alternatives and alliance |
| CO4 | Knowledge on functional strategies and implementation |
| CO5 | To understand evaluation and strategic control |

Offered by: Commerce

Course Content

Instructional Hours / Week: 4

| Unit | Description | Text Book | Chapter |
|---------------------|---|-----------|---------|
| I | Strategy – Meaning, Definition, Elements of strategy- mission, vision, objectives, goals, targets, types of levels of strategy | 1 | 4 |
| | Introduction to strategic Management-Meaning, Definition, benefits of strategic management; Strategic management process. | 1 | 3 |
| Instructional Hours | | | 12 |
| II | Corporate strategy - nature and scope - process of strategic planning - formulation of strategy - project life cycle - portfolio analysis: BCG matrix - G.E matrix - step high strategy – directional policy matrix strategic management - strategic decision making - business level sub strategies. | 2 | 5 |
| | Instructional Hours | | |
| III | Generic strategic alternatives - horizontal, vertical diversification - active and passive alternatives. | 1 | 4 |
| | Strategic Alliances: Frame work for strategic alliances –3PL –merits and demerits | 1 | 3 |
| Instructional Hours | | | 12 |
| IV | Functional Strategies Marketing, production/operations and R&D plans and polices. Functional strategies: Personnel and financial plans and policies | 2 | 5 |
| | Strategy Implementation: elements of strategy - leadership and organizational climate - planning and control of implementation- Issues in strategy implementation | 1 | 4 |
| Instructional Hours | | | 12 |
| V | Strategic Evaluation and Change: Overview of strategic evaluation; strategic control; Techniques of strategic evaluation and control.- Strategic Edge -Strategic Change | 1 | 5 |
| | Instructional Hours | | |
| Total Hours | | | 60 |

NOTE: Distribution of Marks: Theory 100 %**Text Book(s):**

1. P. Subbha Rao, Business Policy and Strategic Management, Himalaya Publishing House, 2007.
2. David, Fred. R. Strategic Management - Concepts and Cases, 15th Edition, PHI Learning Private Ltd.2014.

Reference Book(s):

1. P. Srinivasan, Strategic Management the Indian Context, Prentice Hall of India Pvt Ltd, 2006.
2. M.Jegarathinam, Business Policy & Strategic Management, Himalaya Publishing House, 2007.

Tools for Assessment (30 Marks)

| CIA I | CIA II | CIA III | Assignment | Seminar | Poster Making | Total |
|-------|--------|---------|------------|---------|---------------|-------|
| 5 | 5 | 5 | 5 | 5 | 5 | 30 |

Mapping

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

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

| Course Designed by | Verified by HOD | Checked by | Approved by |
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|---------------------|---|----------------------|----------------------|
| 21U3CPC617 | Core Paper – XVII Auditing and Assurance | | |
| Semester: VI | Credits: 4 | CIA: 50 Marks | ESE: 50 Marks |

Course Objective:

To enrich the students to gain working knowledge of generally accepted auditing procedures and techniques

Course Outcome:

| | |
|-----|--|
| CO1 | Knowledge on Auditing and Assurance Standards |
| CO2 | Knowledge on Auditing documents |
| CO3 | Skill to obtain and verify Supporting Documents |
| CO4 | Capacity to do test checking |
| CO5 | Ability to audit different types of Undertakings |

Offered by: **Commerce**

Course Content

Instructional Hours / Week: **5**

| Unit | Description | Text Book | Chapter |
|---------------------|---|-----------|---------|
| I | Auditing Concepts –Basic Principles governing an audit, Ethical principles and concept of Auditors Independence, Relationship of auditing with other disciplines. | 1 | 2 |
| | Auditing and Assurance Standards – Overview, Standard – setting process, Role of International Auditing and Assurance Standards Board and Auditing and Assurance Standards Board in India. | 1 | 1 |
| Instructional Hours | | | 15 |
| II | Auditing Engagement – Audit planning, Audit programme, Control of quality of audit work – Delegation and supervision of audit work. | 1 | 3 |
| | Documentation – Audit working papers, Audit files: Permanent and current audit files, Ownership and custody of working papers. | 1 | 4 |
| Instructional Hours | | | 15 |
| III | Audit evidence – Audit procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence – Physical verification, Documentation, Direct confirmation, Re – computation, Analytical review techniques, Representation by management | 1 | 5 |
| Instructional Hours | | | 15 |
| IV | Audit Sampling – Types of sampling, Test checking, Techniques of test checks. Analytical review procedures | 2 | 10 |
| | Audit of payments – General considerations, Wages, Capital Expenditure, Other payments and expenses, Petty cash payments, Bank payments, Bank Reconciliation. | 1 | 9 |
| Instructional Hours | | | 15 |
| V | Audit of different types of undertakings - Educational institutions, Hotels, Clubs, Hospitals, Hire- purchase and leasing companies.Features and basic principles of government audit, Local bodies and not – for – profit organizations, Comptroller and Audit | 2 | 35 |

| | |
|--------------------------------------|----|
| General and its Constitutional role. | |
| Instructional Hours | 15 |
| Total Hours | 75 |

NOTE: Distribution of Marks: Theory 100 %

Text Book(s):

1. Varsha Ainapure & Mukund Ainapure, Auditing and Assurance, PHI Learning Pvt. Ltd., 2009.
2. B. N. Tandon, S. Sudharsanam, S. Sundarabahu, Practical Auditing, S. Chand & Company Ltd, 2013.

Reference Book(s):

1. Dr. N.Premavathy, Practical Auditing, Sri Vishnu Publications, Chennai, 2006.
2. Kumar, P, Auditing, Kalyani Publishers, 2006.

Tools for Assessment (50 Marks)

| CIA I | CIA II Online | 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 | M | M | L | M | M | M | M | H | M | M | L | H | M |
| CO2 | M | M | L | M | M | M | H | M | M | H | M | L | M |
| CO3 | M | L | M | M | M | M | M | H | M | M | L | H | M |
| CO4 | M | M | L | M | M | M | M | M | M | M | M | M | M |
| CO5 | M | M | M | M | L | M | M | M | M | M | M | M | M |

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

| Course Designed by | Verified by HOD | Checked by | Approved by |
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|--------------|-----------------------------------|---------------|---------------|
| 21U3ACC618 | Core Paper - XVIII Indirect Taxes | | |
| Semester: VI | Credits: 4 | CIA: 50 Marks | ESE: 50 Marks |

[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 – Taxation under the Constitution – Advantages and Disadvantages of Indirect Taxes. | 1 | 1 |
| Instructional Hours | | | 15 |
| 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 – Taxes subsumed under State Goods and Services Tax Act 2017 – Taxes subsumed under Central Goods and Services Tax Act 2017 – Meaning of Import terms: Goods, services, supplier, business, manufacture, casual taxable person, aggregate turnover, input tax and output tax. | 2 | 3 |
| Instructional Hours | | | 15 |
| 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. 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. | 1 | 5 |
| Instructional Hours | | | 15 |
| 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. Levy and Collection of Tax – Determination of nature of Supply – Inter-State supply and Intra-State supply – Place of Supply of Goods or Services – Zero-rated supply. | 2 | 7 |
| Instructional Hours | | | 15 |
| V | Introduction to Customs Laws in India – The Customs Act 1962 – The Customs Tariff Act 1975 – Levy and Exemption from Custom | 1 | 3 |

| | |
|--|----|
| duty – Taxable event – Charge of Custom duty – Exemptions from duty – Customs procedures for import and export – Meaning of 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. | |
| Instructional Hours | 15 |
| Total Hours | 75 |

NOTE: Distribution of Marks: Theory 100 %

Text Books:

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

Reference Book(s):

1. V.Balachandran, Indirect Taxation, Sultan Chand & Sons, New Delhi.
2. R.Pameswaran and P.Viswanathan, Indirect Taxes: GST and Customs Laws, Kavin Publications.

Tools for Assessment (50 Marks)

| CIA I | CIA II Online | 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 | M | M | M | M | M | H | M | L | M | H | M | L | M |
| CO2 | L | M | M | M | M | M | M | M | M | M | M | L | H |
| CO3 | M | M | L | M | M | M | M | M | M | L | M | H | M |
| CO4 | H | M | M | M | M | M | M | M | M | L | M | M | M |
| CO5 | M | M | L | M | M | M | H | M | M | M | M | L | M |

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

| Course Designed by | Verified by HOD | Checked by | Approved by |
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|--------------|---|---------------|---------------|
| 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 fiancé

Course Outcome:

| | |
|-----|---|
| 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 and fringe benefits |
| CO5 | Knowledge on various appellate tribunals and procedures |

Offered by: Commerce

Course Content

Instructional Hours / Week: 6

| Unit | Description | Text Book | Chapter |
|------|--|---------------------|---------|
| I | Income Tax Authorities – Procedure for Assessment | 1 | 5 |
| | Collection of Tax – Recovery of Tax and Refunds | 1 | 5 |
| | | Instructional Hours | |
| | | 18 | |
| II | Assessment of HUF | 1 | 4 |
| | Assessment of Firms | 1 | 4 |
| | | Instructional Hours | |
| | | 18 | |
| III | Assessment of AOP | 1 | 4 |
| | Assessment of Companies | 1 | 4 |
| | | Instructional Hours | |
| | | 18 | |
| IV | Assessment of Co-operative Societies – Assessment in Special Cases | 1 | 4 |
| | | 2 | 4 |
| | | Instructional Hours | |
| | | 18 | |
| V | Appeals and Provisions | 1 | 5 |
| | Penalties and Prosecution | 1 | 5 |
| | | Instructional Hours | |
| | | 18 | |
| | | Total Hours | |
| | | 90 | |

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

Reference 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 Online | 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 | M | M | M | M | M | H | M | L | M | H | M | L | M |
| CO2 | L | M | M | M | M | M | M | M | M | M | M | L | H |
| CO3 | M | M | L | M | M | M | M | M | M | L | M | H | M |
| CO4 | H | M | M | M | M | M | M | M | M | L | M | M | M |
| CO5 | M | M | L | M | M | M | H | M | M | M | M | L | M |

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

| Course Designed by | Verified by HOD | Checked by | Approved by |
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| 21U3ACE604 | Elective Paper II (A) - Business Finance | | |
| Semester: VI | Credit: 4 | CIA: 50 Marks | ESE: 50 Marks |

[Common to 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 Outcome:

| | |
|-----|--|
| 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. |
| | | Instructional Hours | 15 |
| II | Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals | 1 | 2 |
| | | Instructional Hours | 15 |
| 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 |
| | | Instructional Hours | 15 |
| 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 |
| | | Instructional Hours | 15 |
| 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 |
| | | Instructional Hours | 15 |
| | | Total Hours | 75 |

Text Book(s):

1. R.M.SriVatsava, Essentials of Business Finance, Himalaya Publishing House , New Delhi, 2016.
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.
2. M.Y. Khan and Jain, Financial Management, Tata Mcgraw Hill Publishing Company.

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 | H | M | L | M | M | M | M | M | L | L | M | M | H |
| CO2 | M | M | L | M | H | L | M | M | M | M | M | L | H |
| CO3 | H | M | L | M | M | M | M | M | H | M | M | L | M |
| CO4 | M | M | M | L | H | L | M | M | M | M | M | H | L |
| CO5 | M | M | M | H | M | L | M | M | M | H | L | M | M |

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

| Course Designed by | Verified by HOD | Checked by | Approved by |
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| 21U3ACE605 | Elective Paper II (B) Entrepreneurial Development | | |
| Semester: VI | Credit: 4 | CIA: 50 Marks | ESE: 50 Marks |

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

Course Objective:

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

Course Outcome:

| | |
|-----|--|
| 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 – Women Entrepreneur – Rural Entrepreneur - Forms of Ownership Franchising – International entrepreneurship | 1 | 1 |
| Instructional Hours | | | 14 |
| II | The start-up process of Micro, Small and Medium industry: Project identification – project formulation evaluation – feasibility analysis – Project Appraisal - Project Report | 1 | 4 |
| Instructional Hours | | | 14 |
| III | Institutional Support to Entrepreneurs – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KVIC and commercial bank. | 1 | 3 |
| Instructional Hours | | | 15 |
| IV | Institutional finance to entrepreneurs : IFCI, SFC, IDBI, ICICI, TII, LIC and GIC, UTI, SIPCOT –SIDBI Commercial bank - venture capital - Sickness in Micro, Small and Medium Enterprises | 1 | 2 |
| Instructional Hours | | | 15 |
| V | Incentives and subsidies – Subsidized services– subsidy for market. Transport – seed capital assistance - Taxation benefit to SSI role of entrepreneur in export promotion and import substitution – Cluster Development Programme | 1 | 5 |
| Instructional Hours | | | 15 |
| Contemporary Issues | | | |
| VI | Expert Talk – Seminar | | 2 |
| Instructional Hours | | | 15 |
| Total Hours | | | 75 |

NOTE: Distribution of Marks: Theory 100 %

Text Book(s):

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

Reference Book(s) :

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

Tools for Assessment (50 Marks)

| CIA I | CIA II Online | 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 | H | M | L | M | M | M | M | M | L | L | M | M | H |
| CO2 | M | M | L | M | H | L | M | M | M | M | M | L | H |
| CO3 | H | M | L | M | M | M | M | M | H | M | M | L | M |
| CO4 | M | M | M | L | H | L | M | M | M | M | M | H | L |
| CO5 | M | M | M | H | M | L | M | M | M | H | L | M | M |

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

| Course Designed by | Verified by HOD | Checked by | Approved by |
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| 21U3ACE606 | Elective Paper II (C) Supply Chain Management | | |
| Semester: VI | Credit: 4 | CIA: 50 Marks | ESE: 50 Marks |

[Common to B.Com / 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 fundamentals concept of Supply Chain Management |
| CO2 | Outline the pull and push strategies |
| CO3 | Gain knowledge on Customer Service and Distribution Channel |
| CO4 | Acquire Knowledge on business model and integration |
| CO5 | Knowledge on Investment 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 |
| Instructional Hours | | | 15 |
| II | Integrated Supply chain Management-Process-Supply Chain Information Technology- Supply chain Integrates-Push, Pull strategies–Demand driven strategies | 2 | 5 |
| Instructional Hours | | | 15 |
| III | Customer Service and Channels- Customer Service-Customer Satisfaction- Channels of Distribution & Service | 1 | 4 |
| | Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits | 1 | 3 |
| Instructional Hours | | | 15 |
| IV | Business Models and Sourcing- Anticipatory to Response-Based Business Models- | 2 | 3 |
| | Retailers –Supplier partnership –advantages and disadvantages of RSP –distributor Integration | 1 | 4 |
| Instructional Hours | | | 15 |
| 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 |
| Instructional Hours | | | 15 |
| Total Hours | | | 75 |

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 Online | 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 | H | M | L | M | M | M | M | M | L | L | M | M | H |
| CO2 | M | M | L | M | H | L | M | M | M | M | M | L | H |
| CO3 | H | M | L | M | M | M | M | M | H | M | M | L | M |
| CO4 | M | M | M | L | H | L | M | M | M | M | M | H | L |
| CO5 | M | M | M | H | M | L | M | M | M | H | L | M | M |

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

| Course Designed by | Verified by HOD | Checked by | Approved by |
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| 21U3ACE607 | Elective Paper III (A) Investment Management | | |
| Semester: VI | Credit: 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 acquire knowledge about the theory and practice of Security Analysis and Investment Decision Making Process.

Course Outcome:

| | |
|-----|---|
| CO1 | Able to identify various investment avenues |
| CO2 | Classify the capital market functions |
| CO3 | Infer different investment analysis |
| CO4 | Construct portfolio analysis |
| CO5 | Outline financial derivatives |

Offered by: Commerce

Course Content

Instructional Hours / Week: 5

| Unit | Description | Text Book | Chapter |
|---------------------|---|-----------|---------|
| I | Investment – Introduction, Features of an Investment programme, Risk of Investment, Finance Vs Investment. | 1 | 1 |
| | Investment & Speculation, Gambling, Importance of Investment, Factors Favourable for Investment. | 2 | 1 |
| | Investment alternatives: Bonds, Shares, Govt. Securities, Life Insurance, Gold & Silver. | 2 | 7,8 |
| Instructional Hours | | | 15 |
| II | Primary Market – Role of NIM, Methods of floating new issues | 1 | 3 |
| | Secondary market – functions, Bombay Stock Exchange, National Stock Exchange– trading practices, security market indicators. | 2 | 3 |
| | Analysis in Investment Decision: Systematic & Unsystematic Risk - Return. Role of SEBI | 2 | 6 |
| Instructional Hours | | | 15 |
| III | Fundamental Analysis – Economic Analysis, Industry Analysis, Company Analysis | 2 | 12 |
| | Technical Analysis – assumptions, Dow theory, charts & Signals, technical indicators | 2 | 13 |
| | Efficient Theory – weak , semi – strong & strong form of efficient market | 1 | 22 |
| Instructional Hours | | | 15 |
| IV | Portfolio Analysis - Markowitz Portfolio Theory, Efficient frontier, Sharpe ideal index, CAPM | 2 | 15 |
| | Portfolio Investment process –planning, implementation, portfolio monitoring, objectives, constraints, types & needs. | 1 | 29 |
| Instructional Hours | | | 15 |
| V | Financial Derivatives – Recent development in global financial derivative market – derivatives market in India, trading mechanism | 1 | 32 |

| | | |
|---|---------------------|----|
| Futures, Options, Futures Vs Options, Swaps- Types. | 2 | 19 |
| | Instructional Hours | 15 |
| | Total Hours | 75 |

NOTE: Distribution of Marks: Theory 100 %

Text Book(s):

1. Bhalla V. K, Investment Management - Security Analysis & Portfolio Management, S.Chand& Company Ltd, New Delhi, 15th Edition,2009.
2. Preethi Singh, Investment Management - Security Analysis& Portfolio Management, Himalaya Publishing House, Mumbai, 14th Edition,2006.

Reference Book(s):

1. Prassna Chandra, Investment Analysis & Portfolio Management ,Tata McGraw Hill Publishing Company, New Delhi, 3rd Edition,2008.
2. William.F. Sharpe, Gorden J. Alexander Jeffery, V. Bailey, Investments, Prentice Hall of India Pvt. 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 | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|
| CO1 | H | M | L | M | M | M | M | M | L | L | M | M | H |
| CO2 | M | M | L | M | H | L | M | M | M | M | M | L | H |
| CO3 | H | M | L | M | M | M | M | M | H | M | M | L | M |
| CO4 | M | M | M | L | H | L | M | M | M | M | M | H | L |
| CO5 | M | M | M | H | M | L | M | M | M | H | L | M | M |

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

| Course Designed by | Verified by HOD | Checked by | Approved by |
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| 21U3ACE608 | Elective Paper III (B) Financial Markets | | |
| Semester: VI | Credit: 4 | CIA: 50 Marks | ESE: 50 Marks |

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

Course Objective:

To enable the students to know functioning of Indian Financial Markets

Course Outcome:

| | |
|-----|--|
| CO1 | Define functions of Indian financial markets |
| CO2 | Explain role and functions of merchant banking |
| CO3 | Able to know the regulatory framework & Indian securities market |
| CO4 | Classify the financial intermediaries |
| CO5 | Outline the new modes of financial markets |

Offered by: Commerce

Course Content

Instructional Hours / Week: 5

| Unit | Description | Text Book | Chapter |
|---------------------|---|-----------|---------|
| I | Financial Markets- Structure of Financial Markets – Financial Investment- Money Market in India-Indian Capital Markets. | 1 | 1 |
| | Difference between Money Market and Capital Market- Classification and objective of Indian Money and market structure of Capital Market –Indian Financial System | 1 | 2 |
| Instructional Hours | | | 15 |
| II | Markets for Corporate Securities – New Issue Markets – Functions - issue Mechanism. | 1 | 3 |
| | Merchant Banking – Role and Functions of Merchant Banking in India | 1 | 9 |
| Instructional Hours | | | 15 |
| III | Secondary Market – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions- Role of SEBI- Regulation of Stock Exchange | 1 | 4 |
| Instructional Hours | | | 15 |
| IV | Banks as a Financial Intermediaries – Commercial Banks Role in Financing – IDBI- IFCI- LIC- GIC | 2 | 34 |
| | Mutual Funds and Investment Companies | 1 | 13 |
| Instructional Hours | | | 15 |
| V | New Modes of Financing–Leasing as Sources of Financing- forms of Leasing | 1 | 11 |
| | Venture Capital – dimension Functions – Venture Capital in India | 1 | 12 |
| | Factoring – Types – Modus Operations of Factoring – Factoring as Source of Finance | 1 | 14 |
| Instructional Hours | | | 15 |
| Total Hours | | | 75 |

Text Book(s):

1. Gordon E., and Natarajan K, Financial Markets and Services, Himalaya Publishing House, New Delhi.,2014.
2. Gurusamy. S, Financial Markets and institutions, Tata McGraw Hill, New Delhi, 2014.

Reference Book(s):

1. Bhole. L. M, Financial Markets and Institutions, Tata McGraw Hill, New Delhi, 2014.
2. Varshney. P.N, Indian Financial System, Sulthan Chand & Sons, New Delhi,2013.
3. Khan. M.Y, Indian Financial System, Tata McGraw Hill, NewDelhi,2014.

Tools for Assessment (50 Marks)

| CIA I | CIA II Online | 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 | H | M | L | M | M | M | M | M | L | L | M | M | H |
| CO2 | M | M | L | M | H | L | M | M | M | M | M | L | H |
| CO3 | H | M | L | M | M | M | M | M | H | M | M | L | M |
| CO4 | M | M | M | L | H | L | M | M | M | M | M | H | L |
| CO5 | M | M | M | H | M | L | M | M | M | H | L | M | M |

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

| Course Designed by | Verified by HOD | Checked by | Approved by |
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| 21U3ACV609 | Discipline Specific Elective Paper III (C) Project Work and Viva Voce | | |
| Semester: VI | Credit: 4 | CIA: 50 Marks | ESE: 50 Marks |

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

Instructional Hours: 75

Course Objective: The primary objective of project is to provide an opportunity to our students to make an intensive study of practical aspects of functional and technical areas of management viz., Marketing Management, Financial Management, Human Resource Management, Banking, Insurance and application of software in their domine areas. So on to sharpen their conceptual, analytical and problem solving skills.

Project Period: The undergo their project work during the sixth semester and submit at the end of the semester

Guidelines

1. A Guide has been allotted to each student by the department. Student can select any topic in discussion with the supervisor. Students should maintain a work diary were in weekly work carried out has to be written. Guide should review the work every week and put his/her signature. The work diary along with project report should be submitted at the time of viva voce.
2. **CIA Marks Distribution** : A minimum of two reviews have to be done, one at the time finalizing the questionnaire/identifying the primary data and the second review at the time of commencement of report writing. They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CIA as per the norms stated below:

| | |
|---|-----------------|
| Review – I | 10 Marks |
| Review – II | 10 Marks |
| Review – III | 10 Marks |
| Document Preparation and implementation | 20 Marks |
| Total | 50 Marks |

3. **End Semester Examination:** The evaluation for the end semester examination should be as per the norms given below:

| | |
|------------------------------|-----------------|
| Record Work and presentation | 30 Marks |
| Viva-Voce Examination | 20Marks |
| Total | 50 Marks |

4. General Format for Project Report

The final stage of work consists of the

1. Title Page
2. Certificate by Institution

3. Acknowledgement
4. Declaration
5. Table of contents
6. List of table and charts
7. Bibliography
8. Abbreviation
9. Appendix
10. Questionnaire / Coding

5. Template for Non – Computer Project: The following structure of project work should be followed to maintain the uniformity in preparation and presentation

- a) **Chapter1–Introduction** : In this chapter Introduction about the project, historical background, Objectives, Hypothesis (if applicable), Statement of the problem, Research methology and Chapter scheme.
- b) **Chapter 2–Literature Review** : This chapter will provide information about studies done on the respective issue. This would assists students to undertake further study on same issue.
- c) **Chapter 3–Theoretical Aspects** : The Theoritcal aspects of the project
- d) **Chapter 4-DataPresentation and Data Analysis** This chapter is the core part of the study. The analysis pertaining to collected data will be done by the students. The application of selected tools or techniques will be used to arrive at findings. In this table of information, presentation of graph etc can be should be provided by the students.
- e) **Chapter5-Conclusion** In this unit of project work findings of work will be covered by the candidate and suggestion will be mentioned by the candidate to validate the objectives and hypotheses.

If required more chapters of data analysis can be added.

6. Typing Instruction

Paper: 8 ½ * 11 inches in size i.e A4 Size paper. Only one side of the sheet should be typed

Margin: The left side margin should not be less than 1 ½ inches (or 40mm) the right, top and Bottom Margin one inch (or 25mm)

Font: Times New Roman, subject matter -12 font size in running format, Heading and Section headings should be capitalized – 14 font size.

Headings and Titles: Heading and Section headings should be **capitalized and centered**– 14 font size with **Bold**. Subdivision headings should be typed from the **left hand margin sentence case -12 font size with Bold**. Paragraphs should be indented seven space for pica type and nine for elite type **Tables, Graphs and Diagrams:** The table number (eg, TABLE 1.5) typed in capitals, should be separated from the text by two or three spaces. If an explanatory note to a table is necessary, an asterisk should be used. The note should be placed immediately below the table.

Line Spacing: The text of the thesis should be 1.5 linespacing. **Pagination:** Pages of the text are numbered continuously in Arabic numerals.

Foot note : Footnote citation is indicated by placing an index number i.e. a superscript or numeral. The superscript numeral must appear at the top of the line both in the text and in a footnote. Footnote are single spaced, with double spacing between two consecutive citations. Footnote are numbered consecutively within each chapter or throughout the entire report.

Basic Format: Author's name, title of the work, Place of publication: Publisher's name, year, Page no,(s). Note of punctuations. Page number to be preceded by "p" if single or "pp". if two or more pages. Title to be underlined. **For eg** Drucker¹ lays great stress on the concept of self control. Control, according to him means "the ability to direct one-self and on's work" on the basis of the objective¹

Bibliography: The format for bibliographical listing for books, reports, articles are same for footnote also. Books and articles can be arranged either chronological order or year wise.

For citing Books : Mann, R.S Social Change and Social Research, New Delhi: Concept Publishing Company, 1988, .27

Publication of Government and Public Organisation : Government of India, India 1986: A Reference Annual, New Delhi: Publication Division, 1987, p.127

Quoting from Secondary Sources : Gand, William. S., "Foreign Aid: What it is; how it works; why we provide it", Department of State Bulletin, 59, No.1537, 1958, quoted in Todaro, Michael p, Economic Development in the Third world, New York, Longman, 1981, p.40.

Citing Journal: Goel Ranjan, "Achievement through Human Engineering", Indian Management, 28, No.8, July, 1988, pp.14-16.

Citing Thesis or Dissertation : Pandey, Subrata, A study of organizational and Individual Characteristics in R & D Organisations, unpublished Ph. D Thesis, Bangalore: Indian Institute of Science, 1986.

For Citing Seminar Paper: Krishnaswami O.R., "Towards Excellence in Cooperative Management" (Paper Presented at a Seminar on "Excellence in Management, Cooperative Training College, Bangalore, July 1989)

| Course Designed by | Verified by HOD | Checked by | Approved by |
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| 21U4ACS604 | Skilled Based Paper – IV Cyber Security and Law | | |
| Semester: VI | Credits: 3 | CIA: 30 Marks | ESE: 45 Marks |

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

Course Objective:

To enable the student should have a thorough knowledge on the basic concepts which lead to the formation and execution of electronic contracts

Course Outcome:

| | |
|-----|--|
| CO1 | Define the concept of cyber law |
| CO2 | Develop competencies and technical aspects for dealing with frauds and deceptions via internet |
| CO3 | Explain the legal and policy developments to regulate cyber space |
| CO4 | Examine In-depth knowledge on ITA, rights to privacy data security, data protection and EDI |
| CO5 | Awareness on Civil and Criminal Offenses under The Information Technology Act 2000 |

Offered by: Commerce

Course Content

Instructional Hours / Week: 4

| Unit | Description | Text Book | Chapter |
|---------------------|---|-----------|---------|
| I | Cyber Law: Introduction- Significance of Cyber Law- Concept of Cyberspace- - Cyber Law Governance | 1 | 1 |
| | E-Commerce in India-Privacy factors in E- Commerce- Cyber law in E-Commerce- Essentials of online Contract | 1 | 2 |
| Instructional Hours | | | 11 |
| II | Data Security Aspects: Introduction-Technical aspects of Encryption- Public key Infrastructure - Digital Signature Certificates - Cyber security issues in India | 1 | 3 |
| | Intellectual Property Aspects: Intellectual Property rights and laws – Objective of Intellectual Property Law firms - WIPO-GII-ECMS- Indian Copy rights act on soft propriety works - Indian Patents act on soft propriety works. | 1 | 4 |
| Instructional Hours | | | 11 |
| III | Criminal aspect: Computer Crime Meaning -Factors influencing Computer Crime- Strategy for prevention of computer crime- Cases of cyber crimes. Evidence Aspects: Evidence as part of the law of procedures –Applicability of the law of Evidence on Electronic Records-Amendments to Indian Penalcode 1860. The Indian Evidence Act 1872. | 1 | 5 |
| Instructional Hours | | | 12 |
| IV | Global Trends: Introduction of Electronic Data Interchange1 Electronic Data Interchange Document Standard– Legal framework of Electronic Data Interchange- EDI Mechanism-Electronic Data Interchange Scenario in India | 1 | 6 |
| Instructional Hours | | | 12 |

| | | |
|----------------------------|---|----|
| V | The Information Technology Act 2000-Definitions - Authentication of Electronic Records Electronic Governance- Civil and Criminal Offenses under The Information Technology Act 2000 | 7 |
| Instructional Hours | | 12 |
| Contemporary Issues | | |
| VI | Expert Talk – Seminar | 2 |
| Instructional Hours | | 2 |
| Total Hours | | 60 |

NOTE: Distribution of Marks: Theory 100 %

Text Book(s):

1. Dr. Kirubashini – P. Kavitha , Cyber Law, NandhiniPathippagam,Coimbatore,2012

Reference Book(s):

1. Suresh T.Viswanathan ,The Indian Cyber Law, Bharat Law House, NewDelhi,2010.
2. Harish Chander, Cyber Law & IT Protection, PHI Publications,2012.
3. PavanDuggal, Cyber Law, Universal Publishers,2016.

Tools for Assessment (30 Marks)

| CIA I | CIA II Online | CIA III | Assignment | Seminar | Poster Making | Total |
|-------|---------------|---------|------------|---------|---------------|-------|
| 5 | 5 | 5 | 5 | 5 | 5 | 30 |

Mapping

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

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

| Course Designed by | Verified by HOD | Checked by | Approved by |
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| 21U4AC3ED1 | Extra Departmental Course – I Fundamentals of Accounting | |
| Semester: III | Credits: 2 | ESE: 50 Marks |

Course Objective:

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

Course Outcome:

| | |
|-----|---|
| 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

Course Content

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 |
| | Instructional Hours | | 6 |
| II | Journal – Posting of ledgers, Balancing of ledger accounts. | 1 | 6 |
| | Instructional Hours | | 6 |
| III | Preparation of subsidiary books - Trial Balance – Bank Reconciliation Statement. | 1 | 3, 9 |
| | Instructional Hours | | 6 |
| IV | Preparation of Final Accounts of Sole trader with simple adjustments. | 2 | 5 |
| | Instructional Hours | | 6 |
| V | Receipts and Payments Account - Income and Expenditure Account | 2 | 26 |
| | Instructional Hours | | 6 |
| | | Total Hours | 30 |

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

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, Margham Publications, 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 |
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| 21U4AC3ED2 | Extra Departmental Course – II Modern Banking | |
| Semester: III | Credits: 2 | ESE: 50 Marks |

Course Objective:

To gain basic knowledge in the field of banking.

Course Outcomes (CO):

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

NOTE: Distribution of Marks: Theory 100 %

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 Publishing House, 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, New Delhi, 2015.
4. Shekar & shekar, Banking Theory Law & Practice, Vikas Publishing house Pvt.Ltd, New Delhi, 2014.

| Course Designed by | Verified by HOD | Checked by | Approved by |
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| 21UACSS01 | Self Study Paper - I Capital Market Operations | | |
| Semester: II to V | Credits: 2 | | Marks - ESE: 50 |

Common for B.Com/B.Com CA / B.Com PA / B.Com IT/ B.Com Banking

Course Objective:

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

Course Outcome:

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

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 |

Reference Book(s):

- 1: V.A. Avadhani, **Indian Capital Market**, Himalaya Publishing House ,Mumbai.1997.
2. Dr. Gurusamy, **Financial Markets and Institutions**, Tata Mc Grew Hill, 2008.
3. Dr. Radha , **Financial Services**, Prasanna & Co.,2009.
4. Preeti Singh, **Investment Management**, Himalaya Publishing House, Mumbai,2009.
5. Punidhavathi Pandiyan, **Security Analysis and Portfolio Management**, Vikas Publishing House,2009.

| Course Designed by | Verified by HOD | Checked by | Approved by |
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| 18UACSS02 | Self Study Paper -II Personal Investment Management | |
| Semester: II to V | Credits: 2 | Marks - ESE: 50 |

Common for B.Com/B.Com CA / B.Com PA / B.Com IT/B.Com Banking

Course Objective

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

Course Outcomes (CO)

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

Offered by: Commerce

Course Content

Instructional Hours / Week: Nil

| Unit | Description |
|------------|--|
| I | Investment: Objectives of Investment-Principles-Types-Calculation of simple interest-Compound Interest. |
| II | Bank Deposit: Types-Features-Advantages-Fixed Deposit-Savings Bank Account-Recurring deposit-Current Account. |
| III | 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. |
| IV | Securities Market Securities market-Primary Market-IPO-Book Building-Secondary Market-Stock Exchanges-Functions-Trading in Stock Exchanges-Advantages of investing in shares. |
| V | Mutual Funds Features of Mutual Funds investments –Types-Advantages. |

Reference Book(s):

1. S. Gurusamy, **Banking Theory and Law Practice**, Vijay Nicole, 2006.
2. Bhalla . V.K **Investment Management**, S.Chand & Co. New Delhi, 2009.
3. Preethi Singh, **Investment Management**, Himalaya Publications, 2009.
4. Gopalakrishnan, **Investment Management**, Kalyani Publishers, New Delhi. 2008.

Web Reference(s):

1. WWW.nseindia.com
2. WWW.bseindia.com

| Course Designed by | Verified by HOD | Checked by | Approved by |
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[Signature]
Chairman
 BoS - Commerce